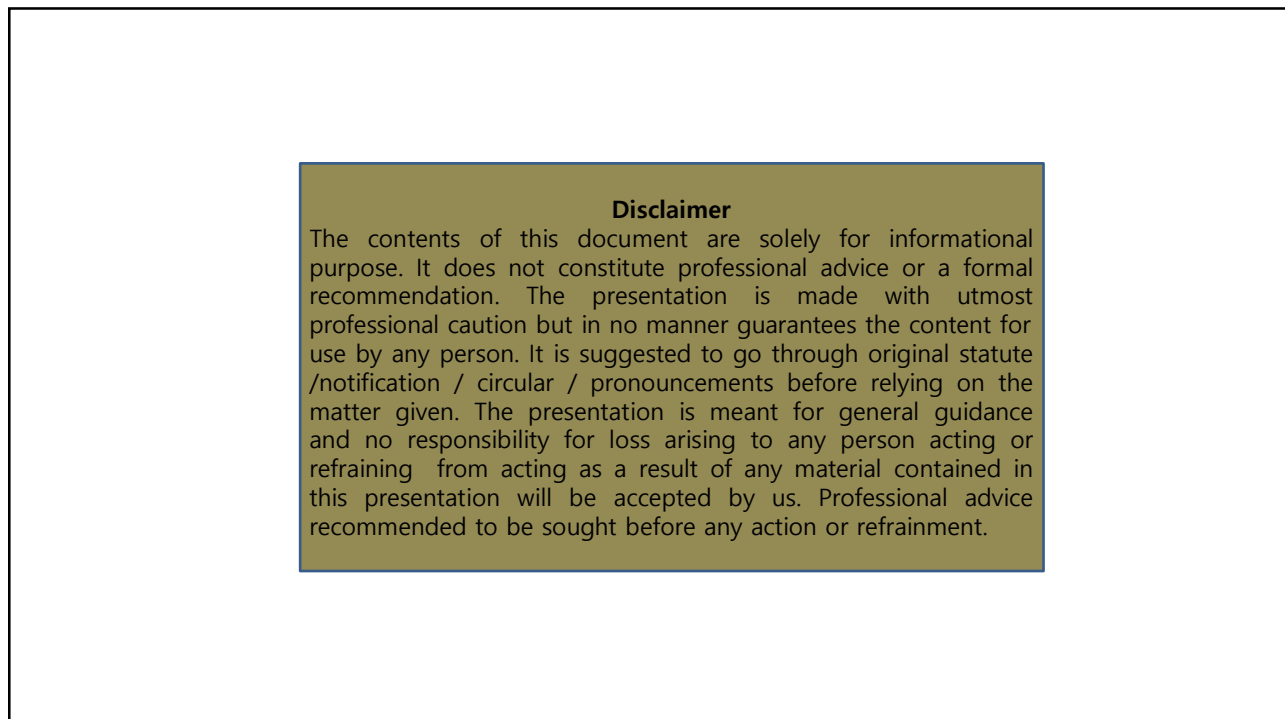
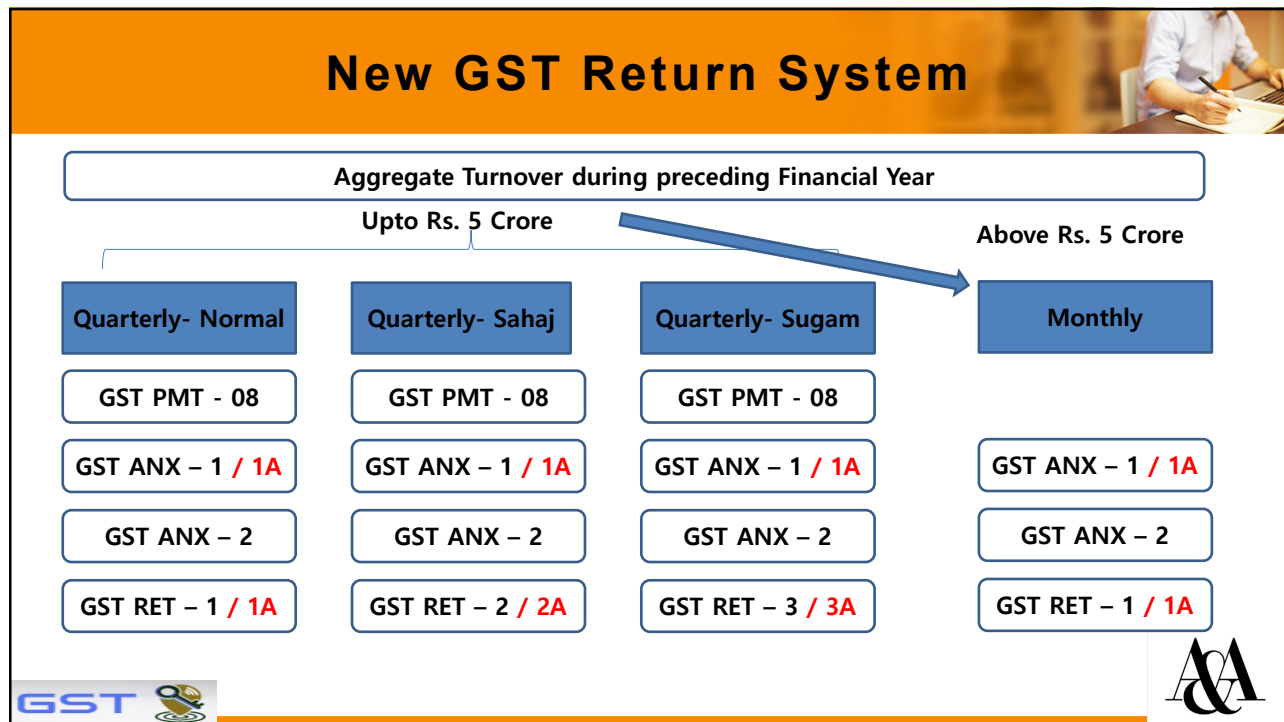




1



2



3

New GST Return System

Outward Supply	Normal (GST RET-1)	Sahaj (GST RET-2)	Sugam (GST RET-3)
B2B	Yes	No	Yes
B2C	Yes	Yes	Yes
Export	Yes	No	No
Supply to SEZ unit	Yes	No	No
Supply to SEZ Developer	Yes	No	No
Deemed Export	Yes	No	No
Supply Through ECO (Sec.52)	Yes	No	No
Nil Rated	Yes	Yes	Yes
Exempted	Yes	Yes	Yes
Non-GST Supply	Yes	Yes	Yes

4

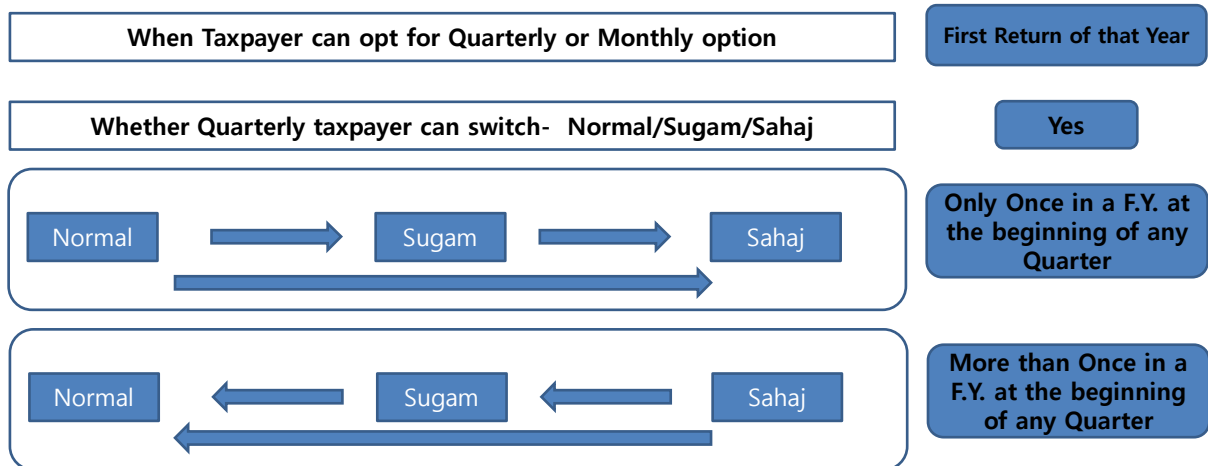
New GST Return System

Inward Supply	Normal (GST RET-1)	Sahaj (GST RET-2)	Sugam (GST RET-3)
Registered Person	Yes	Yes	Yes
Unregistered Person	Yes	Yes	Yes
Reverse Charge (RP)	Yes	Yes	Yes
Reverse Charge (URP)	Yes	Yes	Yes
Import of Services	Yes	No	No
Import of Goods	Yes	No	No
Import from SEZ units (BoE)	Yes	No	No
Import from SEZ developer(BoE)	Yes	No	No



5

New GST Return System





6

New GST Return System

Who can take ITC of Missing Invoices

Monthly	Yes
Normal (Quarterly)	Yes
Sugam (Quarterly)	No
Sahaj (Quarterly)	No

7



GST ANX- 1

GST ANX- 1

8

GSTIN/ UIN	Place of Supply (Name of State/UT)	Document details				HSN code	Tax rate (%)	Taxable value	Tax amount				Shipping bill / Bill of Export details	
		Type	No.	Date	Value				Integrat ed tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3A. Supplies made to consumers and un-registered persons (Net of debit / credit notes)														
3B. Supplies made to registered persons (other than those attracting reverse charge)(including edit/amendment)														
3C. Exports with payment of tax														
3D. Exports without payment of tax														
3E. Supplies to SEZ units/developers with payment of tax (including edit/amendment)														
3F. Supplies to SEZ units/developers without payment of tax (including edit/amendment)														
3G. Deemed exports (including edit/amendment)														

9

GSTIN/ UIN	Place of Supply (Name of State/UT)	Document details				HSN code	Tax rate (%)	Taxable value	Tax amount				Shipping bill / Bill of Export details	
		Type	No.	Date	Value				Integrat ed tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3H. Inward supplies attracting reverse charge (to be reported by the recipient, GSTIN wise for every supplier, net of debit/credit notes and advances paid, if any)														
3I. Import of services (net of debit/ credit notes and advances paid, if any)														
3J. Import of goods														
3K. Import of goods from SEZ units / developers on a Bill of Entry														

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GST ANX- 1

- Can upload documents any time.
- Taxpayer filing the return on monthly basis will not be able to upload the details of documents from 18th to 20th of the month following the tax period.
- Taxpayer filing the return on quarterly basis will not be able to upload the details of documents from 23rd to 25th of the month following the tax period.
- Advances to be reported in GST RET-1/2/3 not in GST ANX-1.
- Missing documents can be uploaded in subsequent months GST ANX-1.
- Supplies attracting RCM will be reported by the recipient and not by the supplier.
- Recipient will get ITC during a tax period on the basis of the details of documents uploaded by the supplier upto the 10th of the month following the month for which the return is being filed.

6

GST ANX- 1

- Aggregate Turnover more than Rs. 5 Crore - HSN at 6 Digit level for Goods and Services
- Aggregate Turnover upto Rs. 5 Crore - Optional
- PAN may be reported for supplies attracting RCM received from unregistered persons.
- Wherever supplies are reported as net of debit/credit notes, the values may become negative in some cases and the same may be reported as negative figure in respective table.
- If shipping bill/bill of export is not available at the time of filing of return, then a separate functionality for updation of details of shipping bill/ bill of export will be made available on the portal.
- In case of Supplies to SEZ made with payment of Tax, supplier will have an option to select if the supplier or SEZ will claim refund on such supplies.



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GST ANX- 1

Table 3A. Supplies made to consumers and un-registered persons (Net of debit / credit notes)

- HSN code is not required to be reported in this table
- Wherever supplies are reported as net of debit/credit notes, the values may become negative in some cases and the same may be reported as negative figure in respective table

Table 3B. Supplies made to registered persons (other than those attracting RCM) (including edit/amendment)

- Supply of Goods by SEZ to DTA shall not be reported here.
- Supply of Services by SEZ to DTA shall be reported here.

Table 3C. Export with payment of tax

Table 3D. Export without payment of tax

- If shipping bill/bill of export is not available at the time of filing of return, then a separate functionality for updation of details of shipping bill/ bill of export will be made available on the portal.



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GST ANX- 1

Table 3E. Supplies to SEZ units / Developers with payment of tax (including edit / amendment)

- Supplier will have an option to select if the supplier or SEZ will claim refund on such supplies.
- If supplier is not availing refund, only then the SEZ units / developers will be eligible to avail ITC and claim refund for such ITC.

3E & 3F. SEZ Supplies With/Without Payment of Tax

TABLE SUMMARY

ADD DOCUMENT

Differential % of tax rate

Field marked with red asterisk (*) are mandatory

Recipient GSTIN *	Trade/Legal Name	Document type *	Document Number *	Document Date DD/MM/YYYY *	Document Value *	Place of Supply(Name of State/UT) *	GST Payment Type *	Would You Claim Refund	Action
<input type="text"/>	<input type="text"/>	Invoice	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select	SEZ Supplies with Payment of Tax	No	

+ Add to Master

Item details

S.No.	HSN Code	Taxable Value (₹) *	Rate *	Integrated Tax (₹)	Cess (₹)	Actions
1	<input type="text"/>	<input type="text"/>	0%	<input type="text"/>	<input type="text"/>	

+ Add to Master

BACK SAVE DOCUMENT

DOCUMENTS ADDED

GST

A&A

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GST ANX- 1

Table 3F. Supplies to SEZ units / Developers without payment of tax (including edit / amendment)

Table 3G. Deemed Exports (including edit / amendment)

- Supplier will have an option to select if the supplier or recipient will claim refund on such supplies.
- If supplier is not availing refund, only then the recipient will be eligible to avail ITC and claim refund for such ITC.
- Debit / credit notes issued by the supplier with respect to supplies other than supplies attracting RCM shall be reported in the respective tables.
- If debit / credit note is issued for the difference in tax rate only, then taxable value shall be reported as 'Zero', so that the liability computation is not disturbed. Only tax amount shall be reported in such cases



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GST ANX- 1

Table 3H. Inward Supplies attracting reverse charge
(to be reported by the recipient, GSTIN wise for every supplier, net of debit/credit notes and advances paid , if any)

- Only GSTIN wise details have to be reported
- PAN may be reported for supplies attracting RCM received from unregistered persons.
- Invoice wise details are not required to be reported in this table.
- The amount of advance paid shall be to declared in the month in which the same was paid.
- Where only advance has been paid to supplier, on reporting the same, the credit shall flow to the main return (Form GST RET-1) and shall be reversed in table 4 of the said return. This credit can be availed on receipt of the supply and issue of invoice by the supplier.

Table 3I. Import of Services
(net of debit/credit notes and advances paid , if any)



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GST ANX- 1

Table 3J. Import of Goods

- The exact amount of IGST and Cess paid at the port of import may be reported here, to avail ITC.
- Any reversal on account of in-eligibility of credit or otherwise is to be carried out in table 4B of the main return (Form GST RET-1).

Table 3K. Import of Goods from SEZ units / developers on a Bill of Entry

- SEZ units / developers making such supplies shall not include such outward supplies in table-3B
- **Reporting in table 3J and 3K shall be required till the time the data from ICEGATE and SEZ to GSTN system starts flowing online.**



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GST ANX- 1

Table 3L. Missing documents on which credit has been claimed in T-2 / T-1 (for quarter) tax period and supplier has not reported the same till the filing of return for the current tax period.

- The recipient shall provide document wise details of the supplies for which credit has been claimed but the supplier has failed to report the supplies after a lapse of two tax periods in case of monthly return filers and after a lapse of one tax period in case of quarterly return filers.

Table 4. Details of supplies made through E-commerce operators liable to collect tax under section 52 (out of any outward supplies declared in table 3)

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



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GST ANX- 2



GST ANX- 2

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

(Amount in ₹ for all tables)

GSTIN of Supplier, if applicable	Trade Name	Table of FORM GST ANX-1 (3B, 3E, 3F and 3G) 3	Place of supply (Name of State/UT) 4	Document details						HS N code	Tax rate (%)	Taxable value	Amount of tax				Action** (A/R/P)
				Type	No.	Date	Value	Date of uploading	Return status* (F/NF)				Integr ated tax	Centr al tax	State/ UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
3A. Supplies received from registered persons including services received from SEZ units (other than those attracting reverse charge)																	
3B. Import of goods from SEZ units / developers on Bill of Entry																	
3C. Import of goods from overseas on Bill of Entry																	

* 'F' stands for return filed and 'NF' stands for return not filed.

** 'A' stands for Accepted, 'R' stands for rejected and 'P' stands for pending.

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4. Summary of the input tax credit

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

5. ISD credits received (eligible credit only)

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

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GST ANX- 2

Table 3A. Supplies received from registered persons including services received from SEZ units
(other than those attracting reverse charge)

Accept

Reject

Pending

Table 3B. Import of goods from SEZ units / Developers on Bill of Entry

Table 3C. Import of goods from overseas on Bill of Entry

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

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GST ANX- 1 Vs GST ANX- 2

ANX-1 April

Can Upload

Can Upload

Can Upload

Can't Upload

Can Upload

Can edit any document uploaded till 10th may
(upto 10th May) (Provided not accepted by recipient)

1st to 30th April

1st to 10th May

11th to 17th May

18th to 20th May

21st Onwards

Can accept on
real time Basis

Can accept on
real time Basis

Can accept/Reject/
Pending any
document uploaded upto 10th May

ANX-2 April

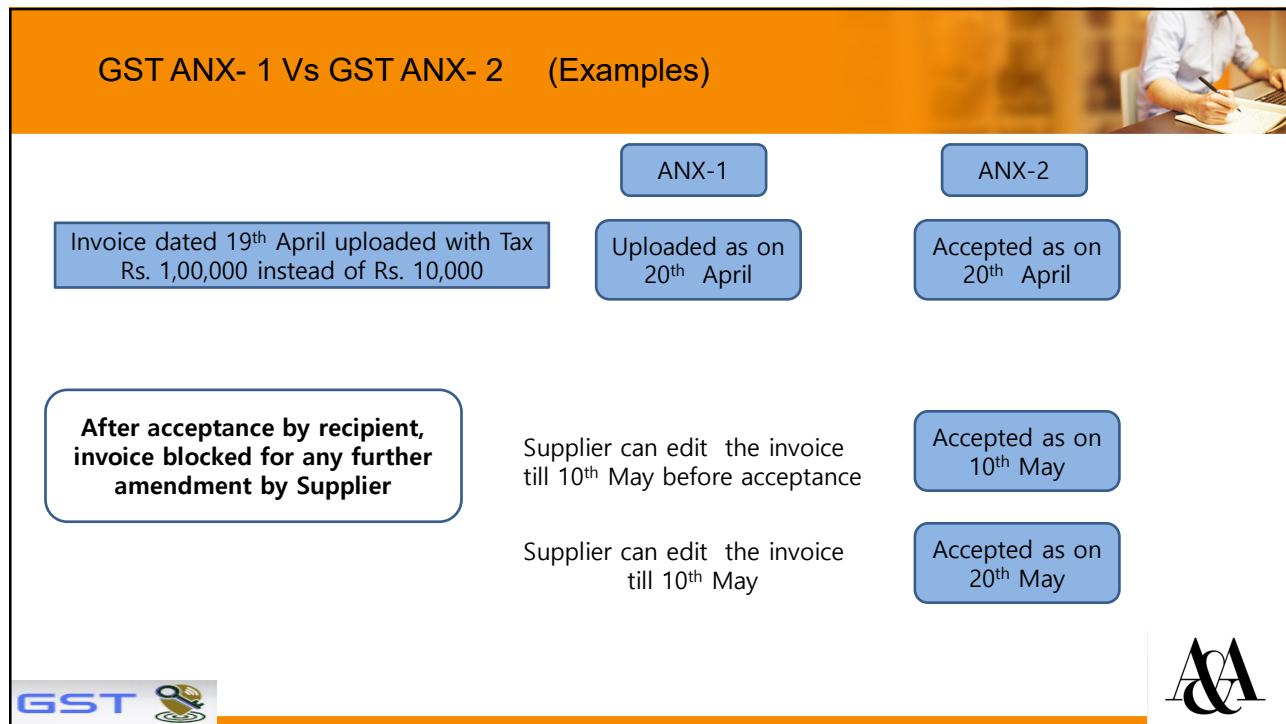
ANX-2 May

Can accept on
real time Basis

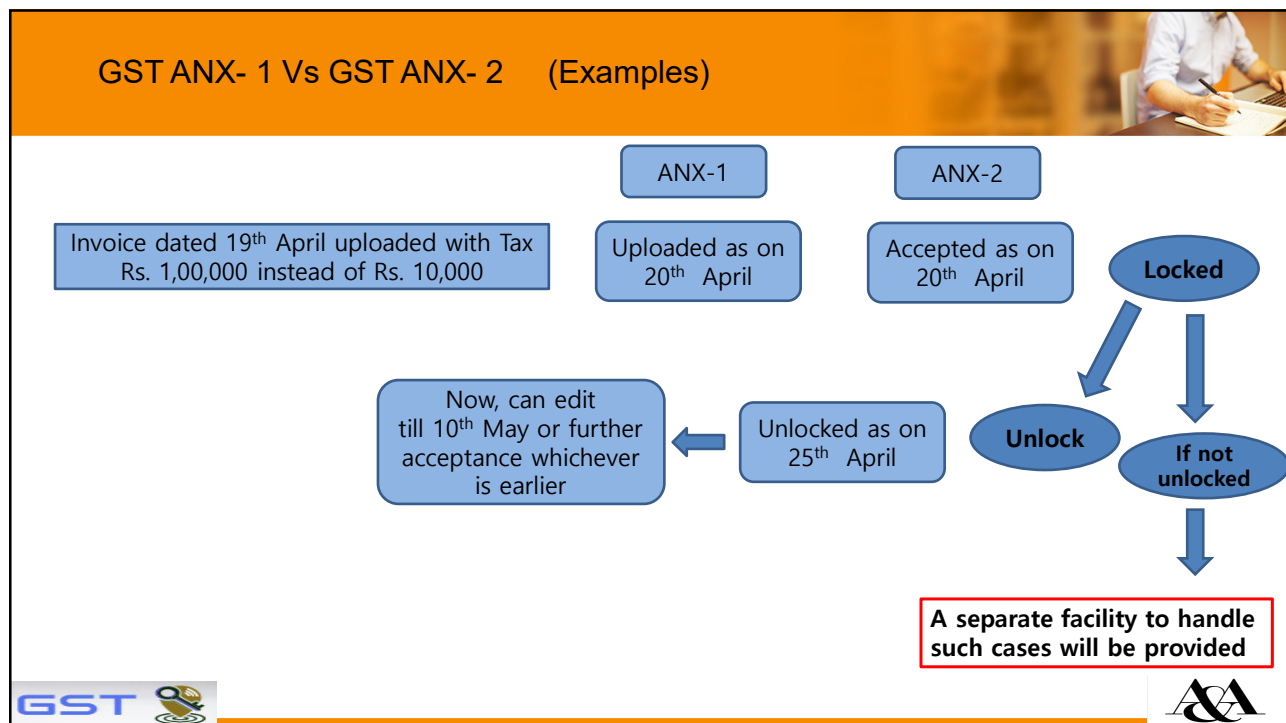
Can accept on
real time Basis

Can accept on
real time Basis

24

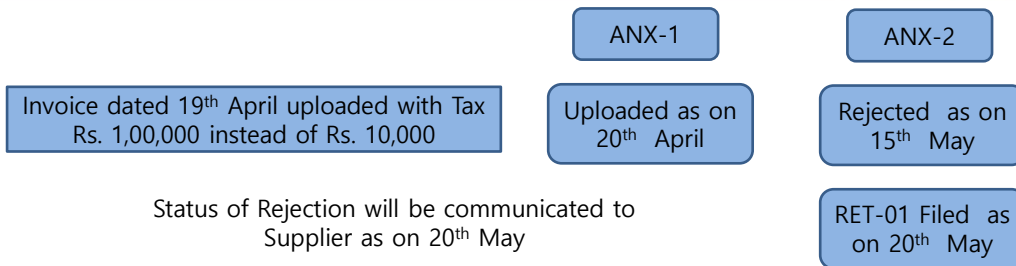


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GST ANX- 1 Vs GST ANX- 2 (Examples)



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



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GST ANX- 1 Vs GST ANX- 2

- **Supplier Side Amendment** – The return system provides for all editing or amendments from the supplier's side only. The recipient will have the option to reset / un-lock or reject a document but editing of or amendment to the same shall be made by the supplier only.
- **Shifting of Documents**– The particulars of document may be correct but the document has been reported in the wrong table. Therefore, when such documents are rejected by the recipient, instead of amending the document, a facility of shifting such documents to the appropriate table will be provided.
- **Amendment of documents relating to supplies made to persons other than person filing return in GST RET-1/2/3 (e.g. supplies made to composition taxpayers, ISD, UIN holders etc.)**– The documents relating to such supplies may be amended by the supplier at any time and the same shall not be dependent upon the action taken (accept /reject/ pending) by the recipient.



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GST ANX- 1 Vs GST ANX- 2

"Pending" action by Recipient

- Pending action will mean that recipient has deferred the decision of accepting or rejecting the details of invoices. There may be multiple reasons for the same such as supplies are yet to be received or the recipient decided that ITC is not to be taken for the time being etc.
- The ITC i.r.o. pending invoices shall not be accounted for in table 4A of the main return (GST RET- 01) of the recipient and such invoices would be rolled over to GST ANX-2 of the next tax period.
- Pending invoices will not be available for amendment by supplier until rejected by the recipient.



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GST ANX- 2 Vs GST ANX- 1 /GST RET- 1 / 2 / 3


- Status of return filing by supplier will also be made known to the recipient in GST ANX-2 of the tax period after the due date of return filing is over.
- This Status, however, does not affect the eligibility of ITC which will be decided as per the Act read with the rules made thereunder.
- GST ANX- 2 will be treated as deemed filed upon filing of the main return (GST RET- 1) relating to the tax period.
- Documents uploaded in GST ANX-1 for month "June" by a supplier who did not file his return for the previous two consecutive tax period (i.e. April and May) shall be made available to the recipient in GST ANX-2 with an indication that the credit shall not be available on such documents.
- However, the recipient can reject or keep such documents pending until filing of return by supplier.




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NIL Return (GST RET -1)

Description	Option
Do you intend to file Nil return?	<input type="radio"/> Yes <input type="radio"/> No
<p>Note – Nil return can be filed if you have not uploaded FORM GST ANX-1 and no inward supplies (purchases) have been auto-populated in FORM GST ANX-2 and no other information is required to be reported in the main return i.e. FORM GST RET-1.</p>	





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GST RET- 1





GST RET- 1

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3. Summary of outward supplies, inward supplies attracting reverse charge, debit / credit notes, etc. and tax liability						
(Amount in ₹ for all tables)						
Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of outward supplies						
1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1]	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B) [table 3B of FORM GST ANX-1]	<Auto>				
3.	Exports with payment of tax [table 3C of FORM GST ANX-1]	<Auto>				
4.	Exports without payment of tax [table 3D of FORM GST ANX-1]	<Auto>				
5.	Supplies to SEZ units/developers with payment of tax [table 3E of FORM GST ANX-1]	<Auto>				
6.	Supplies to SEZ units / developers without payment of tax [table 3F of FORM GST ANX-1]	<Auto>				
7.	Deemed exports [table 3G of FORM GST ANX-1]	<Auto>				
8.	Liabilities relating to the period prior to the introduction of current return filing system and any other liability to be paid	<User input>				
9.	Sub-total (A) [sum of 1 to 8]	<Auto>				

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B. Details of inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [table 3H of FORM GST ANX-1]	<Auto>				
2.	Import of services (net of debit / credit notes and advances paid, if any) [table 3I of FORM GST ANX-1]	<Auto>				
3.	Sub-total (B) [sum of 1 & 2]	<Auto>				

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C. Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities						
1.	Debit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
3.	Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances earlier)	<User input>				
4.	Advances adjusted	<User input>				
5.	Reduction in output tax liability on account of transition from composition levy to normal levy, if any or any other reduction in liability	<User input>				
6.	Sub-total (C) [1-2+3-4-5]	<Auto>				

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D. Details of supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies (including No Supply / Schedule III supplies)	<User input>				
3.	Outward supplies attracting reverse charge (net of debit/ credit notes)	<User input>				
4.	Supply of goods by a SEZ unit / developer to DTA on a Bill of Entry	<User input>				
5.	Sub-total (D) [sum of 1 to 4]	<Auto>				
E. Total value and tax liability (A+B+C+D)		<Auto>				

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6.	Import of services (net of debit /credit notes and advances paid, if any and excluding services received from SEZ units) [table 3I of FORM GST ANX-1]	<Auto>				
7.	Import of goods [table 3J of FORM GST ANX-1]	<Auto>				
8.	Import of goods from SEZ units / developers [table 3K of FORM GST ANX-1]	<Auto>				
9.	ISD Credit (net of ISD credit notes) [table 5 of FORM GST ANX-2]	<Auto>				
10.	Provisional input tax credit on documents not uploaded by the suppliers [net of ineligible credit]	<User input>				
11.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
12.	Sub-total (A) [sum of 3 to 11]	<Auto>				



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4. Summary of inward supplies for claiming input tax credit (ITC)						
Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims						
1.	Credit on all documents which have been rejected in FORM GST ANX-2 (net of debit /credit notes)	<Auto>				
2.	Credit on all documents which have been kept pending in FORM GST ANX-2 (net of debit /credit notes)	<Auto>				
3.	Credit on all documents which have been accepted (including deemed accepted) in FORM GST ANX-2 (net of debit/credit notes)	<Auto>				
4.	Eligible credit (after 1 st July, 2017) not availed prior to the introduction of this return but admissible as per Law (transition to new return system)	<User Entry>				
5.	Inward supplies attracting reverse charge (net of debit/credit notes and advances paid, if any) [table 3H of FORM GST ANX-1]	<Auto>				

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B. Details of reversals of credit						
1.	Credit on documents which have been accepted in previous returns but rejected in current tax period (net of debit/ credit notes)	<Auto>				
2.	Supplies not eligible for credit (including ISD credit) [out of net credit available in table 4A above]	<User input>				
3.	Reversal of credit in respect of supplies on which provisional credit has already been claimed in the previous tax periods	<User input>				
	but documents have been uploaded by the supplier in the current tax period (net of ineligible credit)					
4.	Reversal of input tax credit as per law (Rule 37, 39, 42 & 43)	<User input>				
5.	Other reversals including downward adjustment of ITC on account of transition from composition levy to normal levy, If any	<User input>				
6.	Sub-total (B) [sum of 1 to 5]	<Auto>				

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C. ITC available (net of reversals) (A- B)		<Auto>				
D. ITC declared during first two months of the quarter (Only for quarterly return filers)						
1.	First month	<Auto>				
2.	Second month	<Auto>				
Sub-total (D) [sum of 1& 2]		<Auto>				
E. Net ITC available (C-D)		<Auto>				
Input tax credit on capital goods (out of C)		<User input>				
Input tax credit on services (out of C)		<User input>				

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5. Amount of TDS and TCS credit received in electronic cash ledger

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

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including late reporting of invoices of previous tax periods, rejection of accepted documents by the recipient) <i>(to be computed by the system)</i>						
2.	Interest on account of reversal of input tax credit <i>(to be calculated by the taxpayer)</i>						
3.	Interest on account of late reporting of supplies attracting reverse charge <i>(to be calculated by the taxpayer)</i>						
4.	Other interest liability <i>(to be specified)</i> <i>(to be calculated by the taxpayer)</i>						
5.	Total						

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7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any (Only for quarterly filers)		Adjustment of negative liability of previous tax period		Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State / UT tax	Cess	Tax/ Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
5.	Total													

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8. Refund claimed from electronic cash ledger



Sr. No. 1	Description 2	Tax 3	Interest 4	Penalty 5	Fee 6	Other 7	Total 8
1.	Integrated tax						
2.	Central tax						
3.	State/UT tax						
4.	Cess						
	Total						

9. Verification

I hereby solemnly affirm and declare that the information given herein above, in FORM GST ANX-1 and FORM GST ANX-2 is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place -
Date -

Signature
Name of Authorized Signatory
Designation /Status



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GST RET- 1 (Advances received – Outward Supply)

Table 3C (3). **Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances earlier)**

- Advances received on account of supply of services during the period shall be reported by the taxpayer after giving effect to refund vouchers.

Table 3C(4). **Advances adjusted**

- Adjustment made out of advances reported earlier will be reported by the taxpayer.



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GST RET- 1 (Advances Paid- Inward Supply)

ANX-1 Table 3H (3). Inward Supplies attracting reverse charge (to be reported by the recipient, GSTIN wise for every supplier, net of debit / credit notes and advances paid, if any)

Liability



RET -1 Table 3B (1). Inward supplies attracting RCM (net of debit / credit notes and advances paid, if any) **(Auto Filled)**

ITC



RET -1 Table 4A (5). Inward supplies attracting RCM (net of debit / credit notes and advances paid, if any) **(Auto Filled)**

ITC



RET -1 Table 4B (5). *Other reversals* including downward adjustment of ITC on account of transition composition levy to normal levy, if any. **(User Input)**



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GST RET- 1 (Old Return System Adjustment)

Table 3A(8). Liabilities relating to the **period prior to the introduction of current return filing system** and any other liability to be paid

- Liabilities relating to the period prior to the introduction of current return filing system
- Excess tax collected from the recipient

Table 3C(5). Reduction in output tax liability on account of transition from composition levy to normal levy, if any or **any other reduction in liability**

- Reduction in output tax liability on account of transition from composition levy to normal levy
- Any other reduction in liability



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GST ANX- 1 (Old Return System Adjustment)

Adjustment of Old Return System in New Return System			
	Reported	Not Reported	New Return System
1	GSTR-1	GSTR-3B	GST RET-1
2	GSTR-3B	GSTR-1	GST ANX-1 GST RET-1
3		GSTR-1 GSTR-3B	GST ANX-1 GST RET-1

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GST RET- 1 (Old Return System Adjustment)

Table 4A(4). Eligible credit (after 1st July, 2017) not availed prior to the introduction of this return but admissible as per law (transition to new return system)

- If any eligible credit has not been claimed in GSTR- 3B due to non-receipt of supplies etc., the same can be claimed here.

Table 4B(5). **Other reversals** including downward adjustment of ITC on account of transition from composition levy to normal levy, if any.

- Any other reversal including ineligible credit on import of services, downward adjustment of ITC on account of transition from composition levy to normal levy, etc. not covered by above shall be reported here

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GST RET -1 Provisional Input Tax Credit

Table 4A(10). Provisional Input Tax Credit on documents not uploaded by the suppliers (net of ineligible credit)

- Provisional credit on documents not uploaded by supplier can be reported by the recipient for availing ITC to the extent provided in the Act read with the rules made thereunder. This ITC is other than that auto-populated in FORM GST ANX-2.

Table 4A(3). Credit on all documents which have been accepted (including deemed accepted) in Form GST ANX- 2 (net of debit / credit notes)

- Amount of credit on all documents accepted (including deemed accepted) in GST ANX-2 will be auto-populated here and will be net of debit / credit notes.

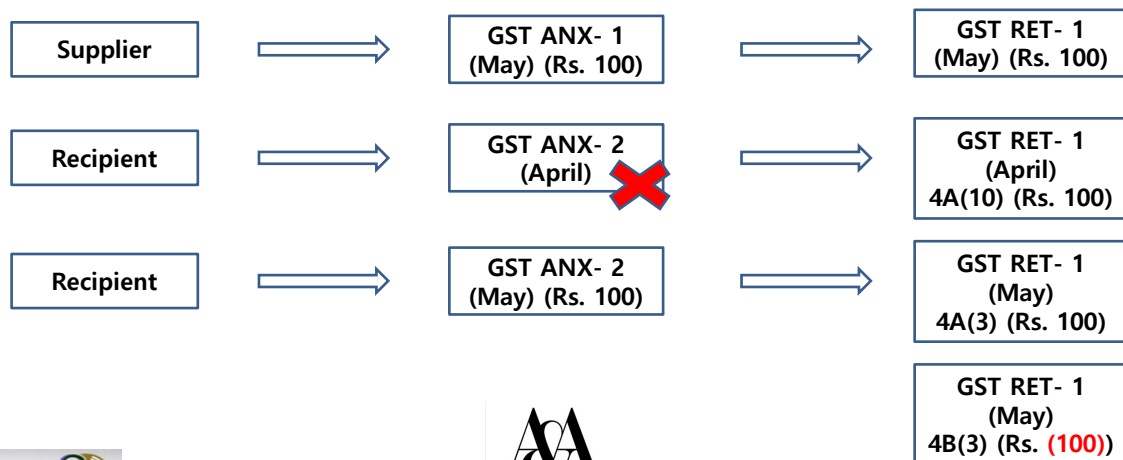
Table 4B(3). Reversal of credit in respect of supplies on which provisional credit has already been claimed in the previous tax periods but documents have been uploaded by the supplier in the current tax

- Any other reversal including ineligible credit on import of services, downward adjustment of ITC on account of transition from composition levy to normal levy, etc. not covered by above shall be reported here

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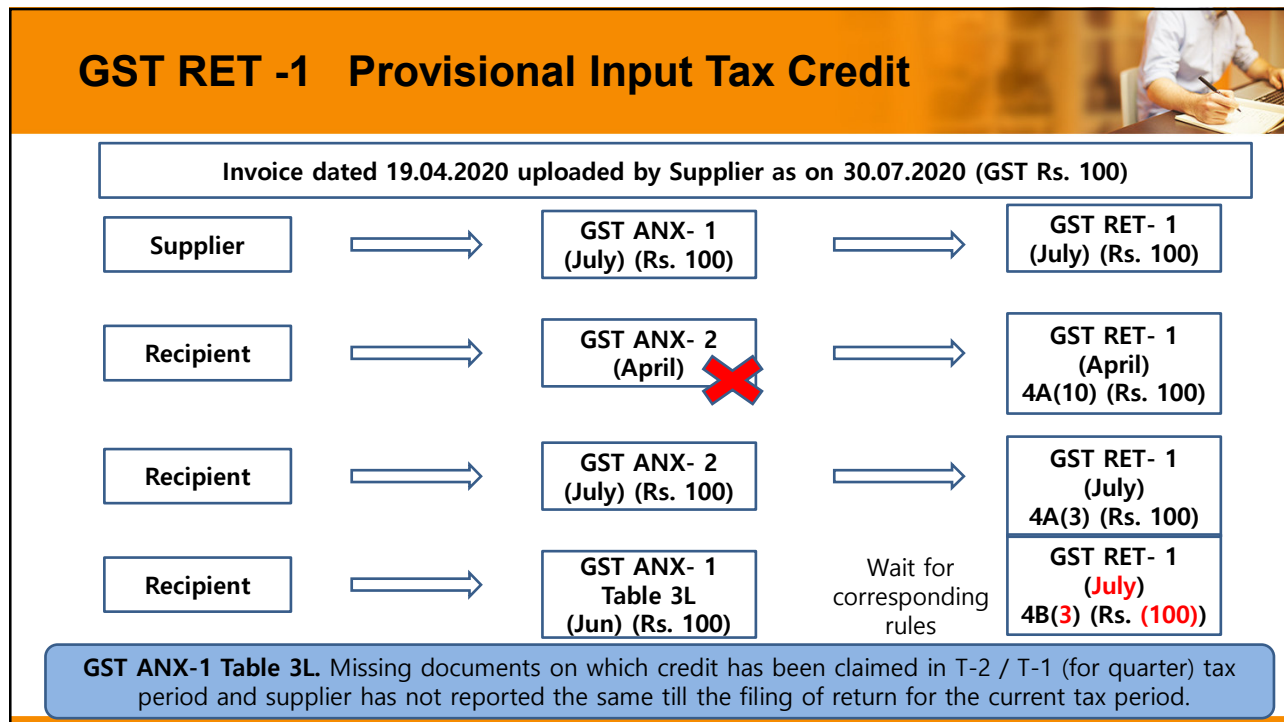
GST RET -1 Provisional Input Tax Credit

Invoice dated 19.04.2020 uploaded by Supplier as on 30.05.2020 (GST Rs. 100)



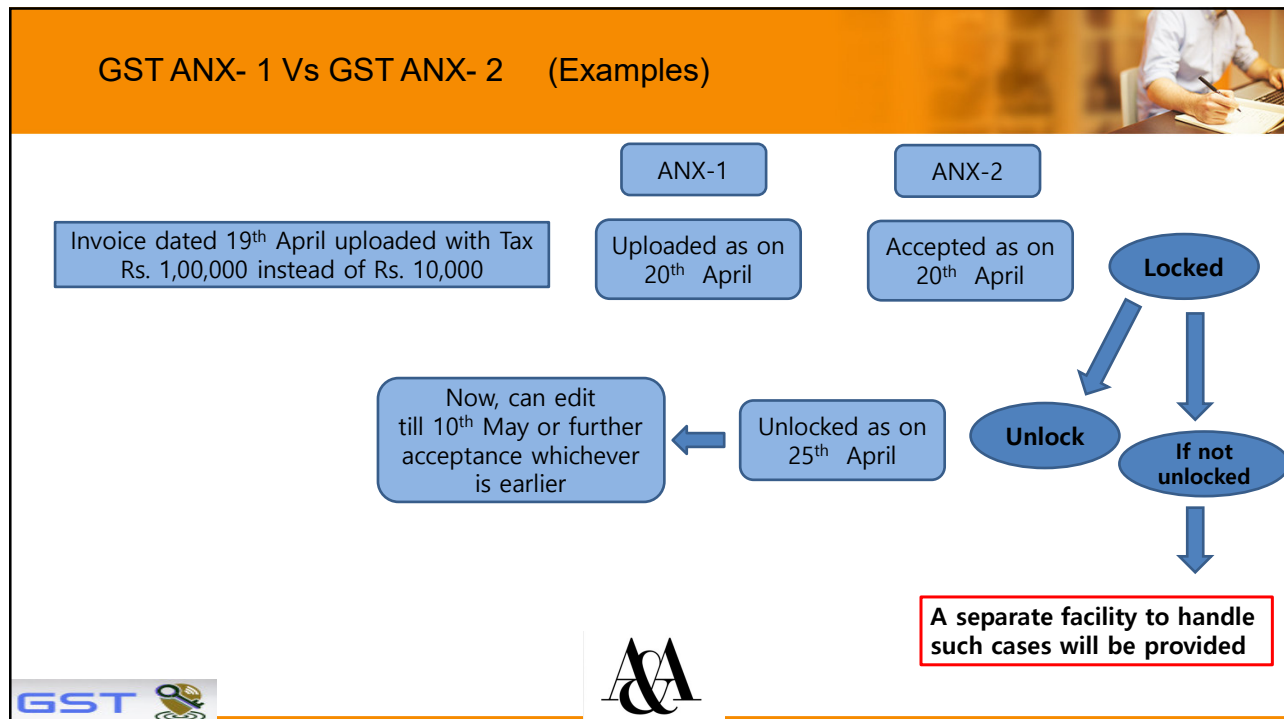
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GST RET -1 Provisional Input Tax Credit



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GST ANX- 1 Vs GST ANX- 2 (Examples)



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GST ANX- 2 & GST RET- 1 (Rejection of Accepted document)

GST ANX- 2

- Separate functionality would be provided to search and reject an accepted documents on which credit has already been availed

GST RET - 1

Table 4B(1). **Credit on documents which have been accepted in previous returns but rejected in current tax period (net of debit / credit notes)**

- If a document is rejected by the recipient after accepting and filing return of any tax period, then the value and amount of ITC will be auto-populated here, in the return filed immediately after such rejection. Credit availed on such document will be reversed. The amount will be net of debit / credit notes.
- Interest due to rejection of accepted documents by the recipient shall be computed by the system



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GST ANX- 1A



Amendment ANX

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3. Amendment to details of outward supplies, inward supplies attracting reverse charge and import of goods and services

(Amount in ₹ for all tables)

Original document details				Revised document Details					Place of supply (name of State/UT)	HS N code	Tax rate (%)	Taxable value	Tax Amount				Shipping bill/ Bill of Export details	
GST IN	Type	No.	Date	GSTIN	Type	No.	Date	Value					Integrated tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
3A. Amendment to supplies made to consumers and un-registered persons (Net of debit / credit notes)																		
3C. Amendment to exports with payment of tax																		
3D. Amendment to exports without payment of tax																		

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3H. Amendment to inward supplies attracting reverse charge (to be reported by the recipient GSTIN wise, net of debit / credit notes and advances paid, if any)

3I. Amendment to import of services (net of debit / credit notes and advances paid, if any)

3J. Amendment to import of goods

3K. Amendment to import of goods from SEZ units / developers on a Bill of Entry

4. Amendment to the details of the supplies made through e-commerce operators liable to collect tax under section 52

Sr. No.	Original GSTIN of e-commerce operator	Revised GSTIN of e-commerce operator	Value of supplies made	Value of supplies returned	Net value of supplies	Integrated tax	Tax amount		
1	2	3	4	5	6	7	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	10

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GST ANX- 1A

- The amendment will be based on the tax period and for invoices/documents reported therein earlier
- If missing details of documents pertaining to the tax period 'T' have been reported in the return of the tax period 'T+n', then amendment of such documents shall be made by amending return of the tax period 'T'.
- Amendment of invoice, debit / credit notes shall be carried out through this annexure in relation to table 3A, 3C, 3D, 3H, 3I, 3J and 3K of FORM GST ANX-1.
- Missing documents of prior period(s) shall not be reported in this annexure but can be reported in FORM GST ANX-1 itself.
- Amendment in relation to table 3B, 3E, 3F and 3G shall be carried out in FORM GST ANX- 1 of the main return (FORM GST RET-1) itself.



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GST RET- 1A



AMENDMENT RETURN

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3. Amendment to summary of outward supplies, inward supplies attracting reverse charge and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of amendment to outward supplies						
1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1A]	<Auto>				
2.	Exports with payment of tax [table 3C of FORM GST ANX-1A]	<Auto>				
3.	Exports without payment of tax [table 3D of FORM GST ANX-1A]	<Auto>				
4.	Liabilities relating to the period prior to introduction of current return filing system and any other liability to be paid	<User input>				
5.	Sub-total (A) [sum of 1 to 4]	<Auto>				

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B. Details of amendment to inward supplies attracting reverse charge

1.	Inward supplies attracting reverse charge (net of debit /credit notes and advances paid, if any) [table 3H of FORM GST ANX-1A]	<Auto>				
2.	Import of services (net of debit / credit notes and advances paid, if any) [table 3I of FORM GST ANX-1A]	<Auto>				
3.	Sub-total (B) [sum of 1 & 2]	<Auto>				

C. Details of amendment to adjustment of liability

1.	Reduction in output tax liability on account of transition from composition levy to normal levy, if any or any other reduction in liability	<User Input>				
2.	Sub-total (C) [sum of 1]	<Auto>				

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D. Details of amendment to supplies having no liability						
1.	Exempt and Nil rated supplies	<User input>				
2.	Non-GST supplies (including No Supply / Schedule III supplies)	<User input>				
3.	Outward supplies attracting reverse charge (net of debit / credit notes)	<User input>				
4.	Supply of goods by SEZ units / developers to DTA on a Bill of Entry	<User input>				
5.	Sub-total (D) [sum of 1 to 4]	<Auto>				
E.	Total value and tax liability (A+B+C+D)	<Auto>				

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4. Amendment to summary of inward supplies for claiming input tax credit (ITC)						
Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of amendment to ITC based on auto-population from FORM GST ANX-1A						
1.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [table 3H of FORM GST ANX-1A]	<Auto>				
2.	Import of services (net of debit / credit notes and excluding services received from SEZ units and advances paid, if any) [table 3I of FORM GST ANX-1A]	<Auto>				
3.	Import of goods (excluding from SEZ units / developers) [table 3J of FORM GST ANX-1A]	<Auto>				
4.	Import of goods from SEZ units / developers [table 3K of FORM GST ANX-1A]	<Auto>				
5.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
6.	Sub-total (A) [sum of 1 to 5]	<Auto>				

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B. Details of amendment to reversals of credit						
1.	Supplies not eligible for credit (including ISD credit)	<User input>				
2.	Reversal of input tax credit as per the law (Rule 37, 39, 42 & 43)	<User input>				
3.	Sub-total (B) [sum of 1 & 2]	<Auto>				
C. Net ITC available (A-B)		<Auto>				
Input tax credit on capital goods (out of C)		<User input>				
Input tax credit on services (out of C)		<User input>				

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5. Interest and late fee details							
Sr. No.	Description	Amount of interest				Amount of late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Fee for making amendment above the limit prescribed in rules (to be computed by the system)						
2.	Interest on account of upward revision of tax liability, if any (to be computed by the system)						
3.	Interest on account of reversal of input tax credit (to be calculated by the taxpayer)						
4.	Other interest liability (to be specified) (to be calculated by the taxpayer)						
5.	Total						

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GST RET- 1A

- Payment can be made if liability arises due to filing of amendment return. If liability becomes negative then no refund shall be paid. However, the negative liability will be carried forward to the main return (FORM GST RET – 1) of next tax period where adjustment can be made.
- Amendment to ITC (upward / downward adjustment) shall be reported in the main return (FORM GST RET-1) and not to be taken to the amendment return.
- Revised values shall be reported wherever amendment is required in the returns already filed. For example, if the original value reported was Rs. 100/- and revised value is Rs. 120/-, then Rs. 120/- shall be reported in these tables.



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THANK YOU

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