

Training programme on GST

Topic :

New Return mechanism(Salient features – Sahaj, Sugam, Normal (RET-I, Annex I & II)

Date – 12th May 2021

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- Post-qualification experience of around 22 years in the field of direct & indirect tax particularly income tax, service tax and VAT ,sales tax and GST.
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NEW GST RETURN SYSTEM

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INTRODUCTION

In the [31st GST Council Meet](#), it was decided that a New Return System under GST would be introduced for taxpayers. This return system will contain simplified return forms, for ease of filing of return under GST. Under this New Return System, there will be one main return [GST RET-1/ RET-2/ RET-3](#) and 2 annexures [GST ANX-1](#) and [GST ANX-2](#).

This return will need to be filed on a monthly basis, except for small taxpayers who can opt to file the same quarterly. However, tax will need to be paid monthly in [FORM GST PMT-08](#) . Small taxpayers are taxpayers with a turnover up to Rs 5 crore in the preceding financial year.

Profile Updation
Intimation of option for return periodicity and type of quarterly return

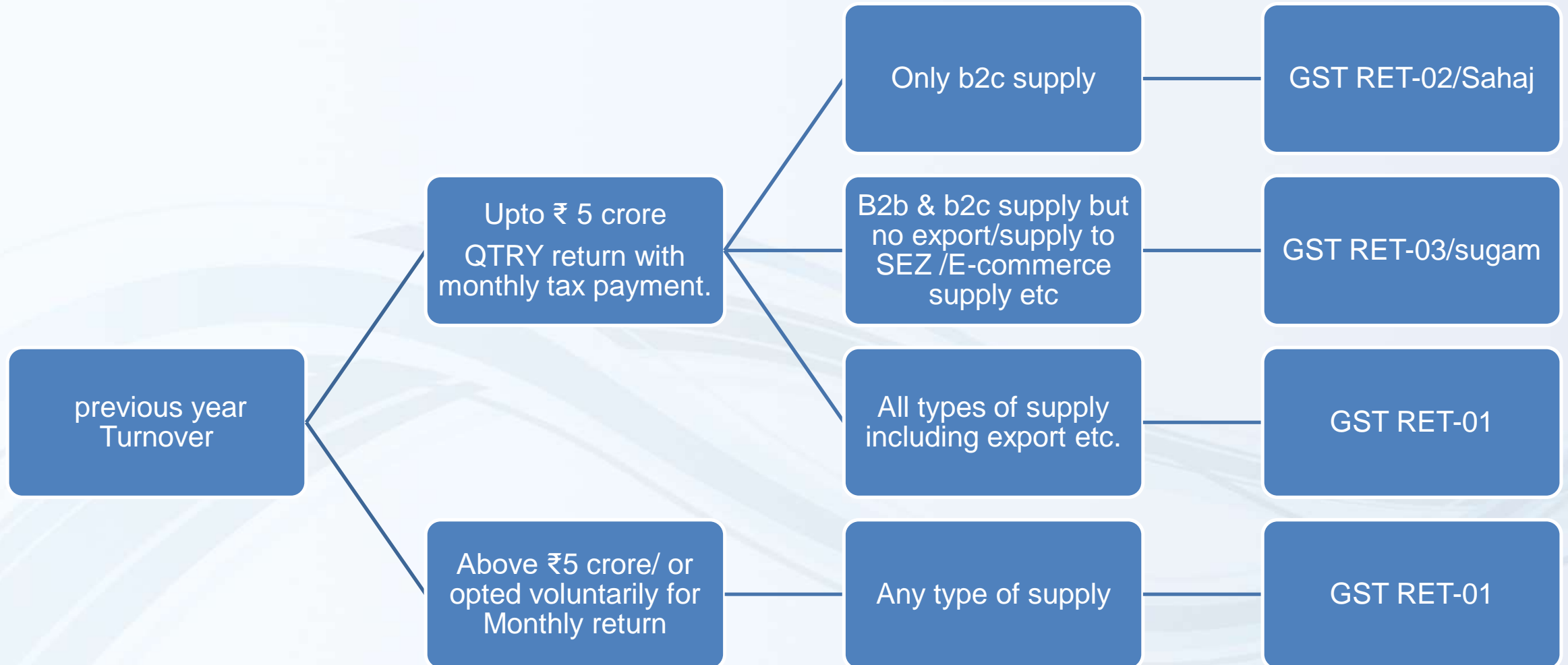
Sr. No.	Description	Option	
		3	4
1.	Was your aggregate turnover during the preceding financial year upto Rs. 5.00 Cr.?	<input type="radio"/> Yes	<input type="radio"/> No
2.	If reply is 'Yes' at Sr. No. 1, do you intend to file return on quarterly basis?	<input type="radio"/> Yes	<input type="radio"/> No
3.	If reply is "Yes" at Sr. No. 2, choose your return -		
	(i) Sahaj	<input type="radio"/> Yes	<input type="radio"/> No
	(ii) Sugam	<input type="radio"/> Yes	<input type="radio"/> No
	(iii) Quarterly (Normal)	<input type="radio"/> Yes	<input type="radio"/> No

Important notes for new return system

1. Periodicity of filing return will be deemed to be monthly for all taxpayers unless quarterly filing of the return is opted for. **Default system**
2. For newly registered taxpayers, turnover will be considered as zero and hence they will have the option to file monthly, Sahaj, Sugam or Quarterly (Normal) return. **For newly registered person option to choose any return**
3. **Change in periodicity** of the return filing (from quarterly to monthly and vice versa) would be allowed **only once at the time of filing the first return** by a taxpayer.
4. The periodicity of the return filing will remain **unchanged during the next financial year unless changed** before filing the first return of that year.
5. The taxpayers opting to file quarterly return can choose to file any of the quarterly return namely – Sahaj, Sugam or Quarterly (Normal).

6. Taxpayers filing return as Quarterly (Normal) can switch over to Sugam or Sahaj return and taxpayers filing return as Sugam can switch over to Sahaj return **only once in a financial year at the beginning of any quarter. downgrade**
7. Taxpayers filing return as Sahaj can switch over to Sugam or Quarterly (Normal) return and taxpayers filing return as Sugam can switch over to Quarterly (Normal) return **more than once** in a financial year at the beginning of any quarter. **upgrade**
8. Taxpayers opting to file quarterly return as '**Sahaj**' shall be allowed to declare outward supply under **B2C** category and inward supplies attracting reverse charge only. Such taxpayers **cannot make supplies through e-commerce operators on which tax is required to be collected under section 52**. Such tax payers shall not take credit on missing invoices and shall not be allowed to make any other type of inward or outward supplies. However, such taxpayers may make Nil rated, exempted or Non-GST supplies which need not be declared in the said return.
9. Taxpayers opting to file quarterly return as '**Sugam**' shall be allowed to declare outward supply under **B2C and B2B category** and inward supplies attracting reverse charge only. Such taxpayers cannot make supplies through e-commerce operators on which tax is required to be collected under section 52. Such tax payers shall not take credit on missing invoices and shall not be allowed to make any other type of inward or outward supplies. However, such taxpayers may make Nil rated, exempted or Non-GST supplies which need not be declared in said return.
10. Taxpayers opting to file monthly return or Quarterly (Normal) shall be able to declare all types of outward supplies, inward supplies and take credit on missing invoices.

TYPE OF RETURN



New GST return – comparative study

Basis	Normal monthly GST RET-01	Normal Quarterly GST RET-01	Sahaj /GST RET-02	SUGAM/GST RET-03
Turnover criteria	Above ₹ 5 crore	Upto ₹5 crore	Upto ₹5 crore	Upto ₹5 crore
Type of supply	All types of supply	All types of supply	Only b2c supply	b2c & b2b supply but no export, supply to SEZ, E-commerce
Filing frequency	monthly	Quarterly	Quarterly	Quarterly
Tax payment	Monthly	monthly	monthly	monthly
ITC on missing inward supply invoice	Allowed provisionally	Allowed provisionally	Not allowed	Not allowed
Uploading of outward supply	monthly	monthly	Quarterly(option to do monthly)	monthly

Comparison of new system Vs. old system of return

Old system

1. Multiple return forms to be filed- [GSTR-1](#), [GSTR-4](#), [GSTR-5](#), [GSTR-6](#), [GSTR-7](#), etc.
2. invoices can be uploaded only at the time of filing of statement of outward supplies.
3. ITC could be claimed on a self-declaration basis subject to rule 36(4) GSTR 2A/2B.
4. Missing invoices and amendments, if any, could only be made in the return of the following tax period.

New system

1. A single simplified main return form GST RET-1/RET-2/RET-3 containing 2 annexures GST ANX-1 and GST ANX-2.
2. continuous uploading of invoices on a real-time basis.
3. ITC can be claimed on the basis of invoices uploaded by the supplier except provisional basis ITC to GST RET-01 return filer.
4. Missing invoices and amendments, if any, can be made by filing an Amendment Return

ANX-1 AND ANX -2

GST ANX-1 –liabilities details (Annexure of Outward Supplies and inward supply where tax to be paid) – reporting of details of all outward supplies, inward supplies liable to RCM (reverse charge), and import of goods and services subject to GST liabilities, that will need to be reported invoice-wise (except for B2C supplies) on a real-time basis. B2b supply under RCM where recipient will pay tax, only consolidate reporting of all b2b supply enough.

GST ANX-2 (Annexure of Inward Supplies)- for ITC, report of details of all inward supplies. Most of these details will be auto-drafted from the details uploaded by the suppliers in their GST ANX-1. The recipient of supplies will be able to take action on these auto-drafted documents, which will be available to them on a real-time basis.

Important Changes introduced in the New GST Return System

HSN:

- Harmonized System of Nomenclature ([HSN](#)) code will be needed in order to submit details at a document level (on the basis of turnover) versus a separate HSN summary.
- A user will also get HSN via his GST ANX-2, wherever a supplier was supposed to declare the HSN code.

Reporting of RCM:

- B2B supplies, liable to reverse charge need not be shown by the supplier in the GST ANX-1, however, the aggregate figure will need to be shown in GST RET-1.
- Inward supplies which are liable to RCM has to be declared in GST ANX-1 at the GSTIN level, by the recipient of supplies.
- The concept of B2C-L(inter state supply where invoice value above ₹ 2.50 lakh) has been removed.
- The turnover limit for quarterly filers (small taxpayers) will be considered as ₹ 5 crore.

Reporting of invoices by supplier: Invoices can be uploaded on a continuous basis on the online facility provided GST portal in ANX-1.

Details of outward supplies, imports and inward supplies attracting reverse charge

ANX-1

Details of outward supplies, inward supplies attracting reverse charge and import

Table 3 A- 3K

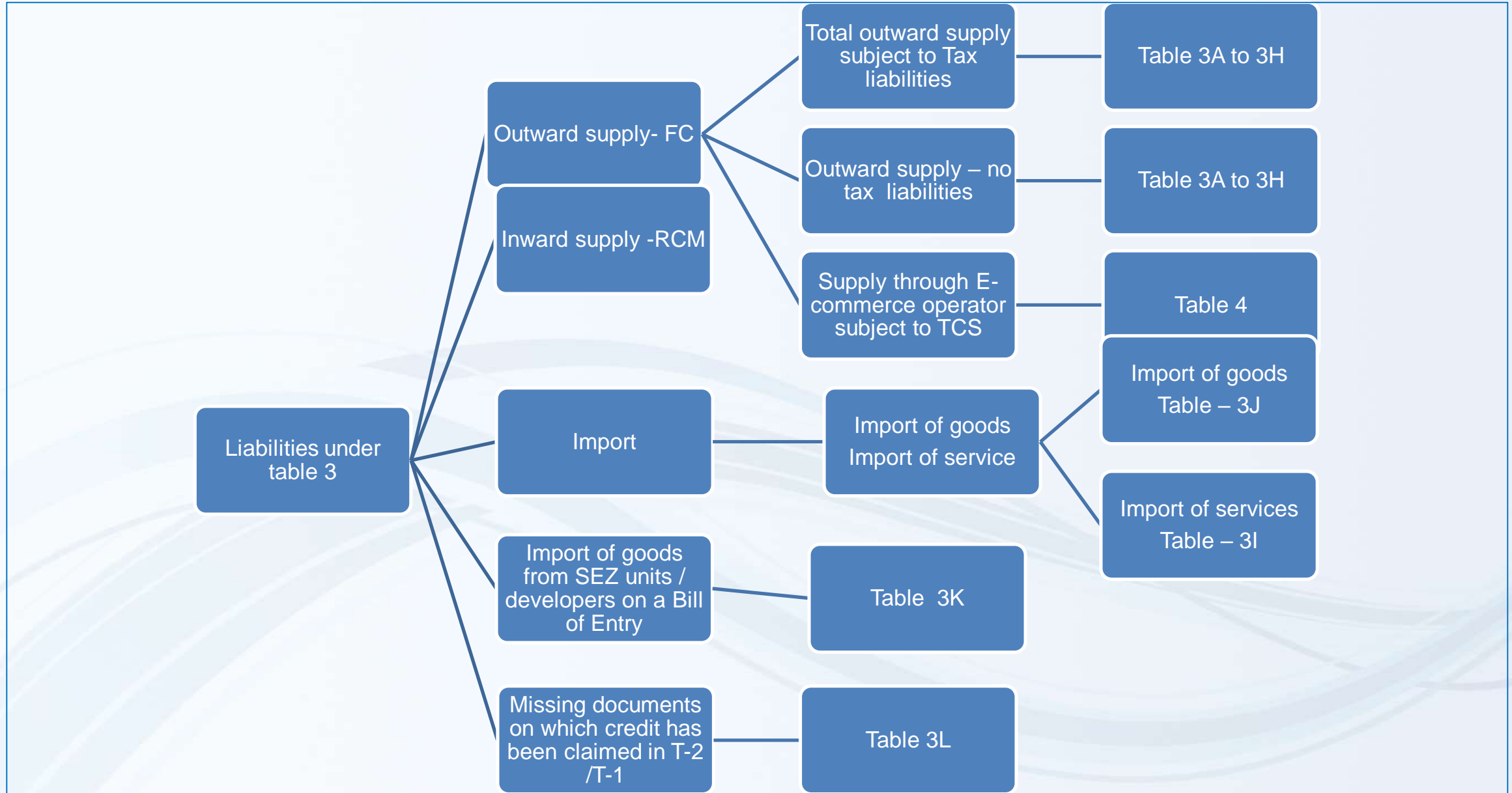
Details of the supplies made through e-commerce operators liable to collect tax under section 52 (out of any outward supplies declared in table 3)

Table 4 (Filtered information from table 3)

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

Table 3L

ANX-1 Table 3



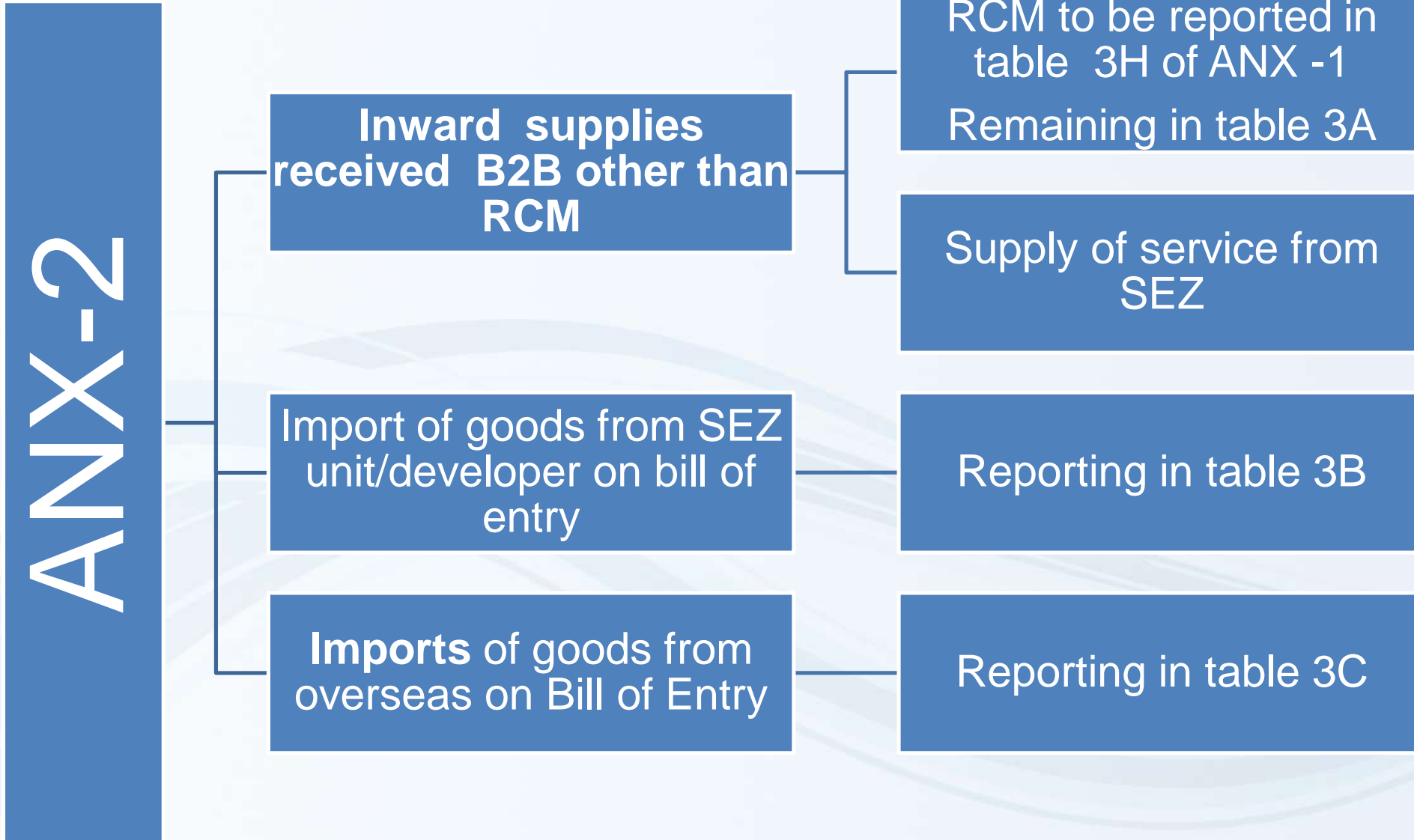
GSTIN/ UIN	Place of Supply (Name of State/UT)	Document details				HSN Code	Tax rate (%)	Taxable value	Tax amount				Shipping bill / Bill of Export details	
		Type	No.	Date	Value				Integrat ed tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3A. Supplies made to consumers 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)														

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														
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														

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

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

ANX-2



3. Inward supplies received B2B (other than RCM), imports and supplies received from SEZ units / developers on Bill of Entry

GSTIN of Supplier, if applicable	Trade Name	Table of FORM GST ANX-1 (3B, 3E, 3F and 3G)	Place of Supply (Name of State/UT)	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.

4. Summary of the input tax credit

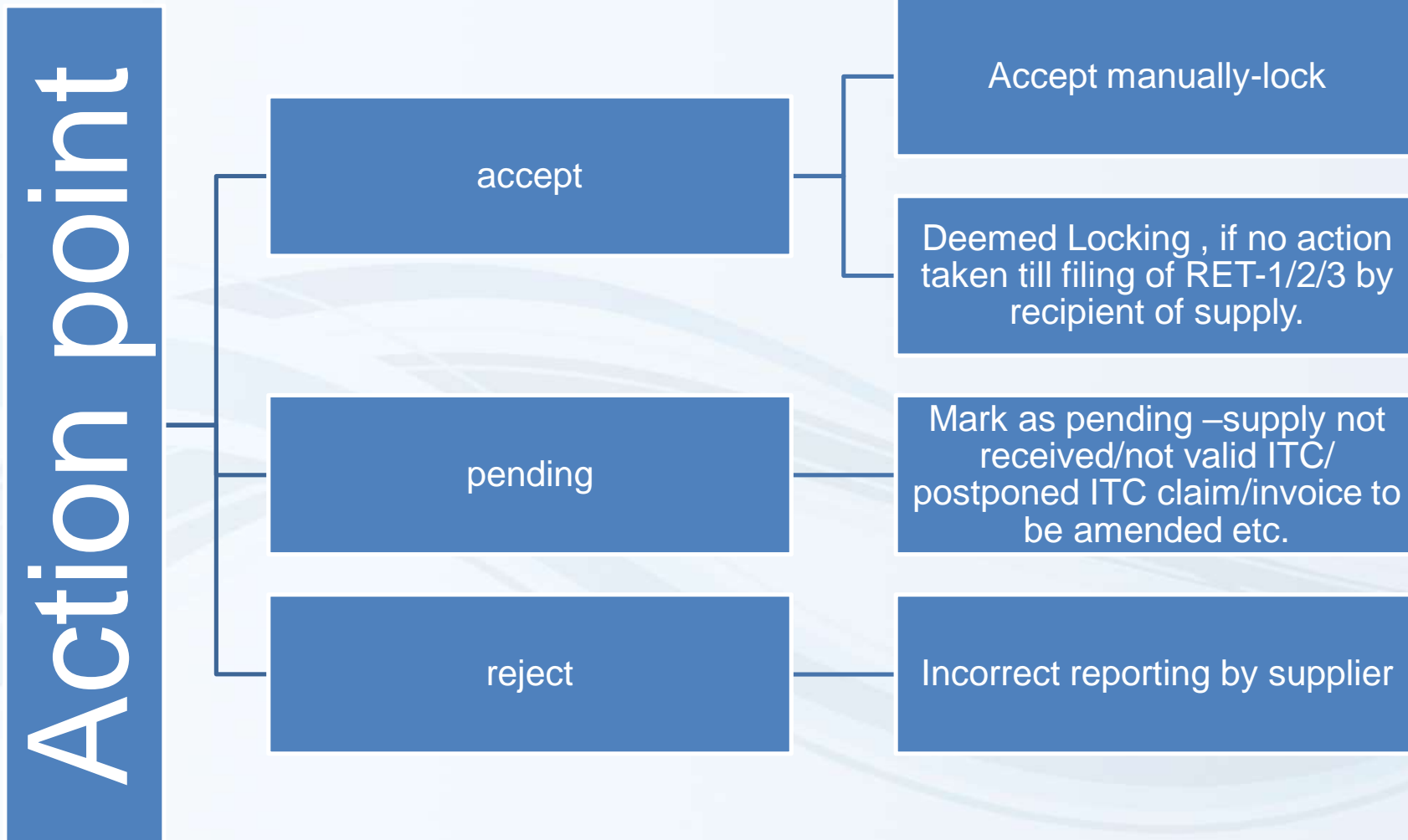
Sr. No.	Description	Value	Amount of input tax credit involved			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Credit on all documents which have been rejected (net of debit /credit notes)					
2.	Credit on all documents which have been kept pending (net of debit /credit notes)		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

Invoice management

Action to be taken by recipient :



Acceptance/locking of invoice uploaded: In the case of 'accept' or '[deemed locking](#)', the buyer gets to claim the input tax credit in his corresponding RET-1. Once accepted, the seller cannot edit the invoice. Rather, if any correction needs to be done later, then the recipient should reject the invoice and then the same will be populated in ANX-1 of the next month where the supplier may amend the invoice.

Deemed locking of invoice: A supplier uploads invoices and makes them accessible to a recipient in the viewing facility; invoices which are neither rejected nor accepted which are kept as pending by a recipient will be considered as locked once the return (RET-1/RET-2/RET-3) for the concerned tax period is filed by a recipient. Instruction no 14 of ANX-2

Rejection of invoice uploaded: In the case of 'reject', the buyer can't claim the input tax credit (ITC) Seller will be notified of the rejection of invoice on the online facility. This action will require the buyer to communicate with the vendor/supplier/seller continuously to make necessary corrections or amendments to the invoices and then amend the same in ANX-1 of the subsequent month.

Pending : In the third case 'marking it as pending', the buyer decides to postpone the claim of input tax credit due to any reasons. Those will be populated in the next month's ANX-2 of the buyer, till such return period of September of the next financial year or the due date of filing an annual return for the relevant financial year whichever is earlier. Where no action is taken by the buyer, all the invoices for a tax period will be 'deemed to be locked'/accepted, at the time of filing the RET-1/RET-2/RET-3 corresponding to a tax period. These details would have been auto-filled in the respective return too.

Note: ITC can no longer be claimed on a provisional basis without supporting invoice uploaded and duly accepted by the recipient of supply.

Viewing facility in inward annexure ANX-2

- When a supplier uploads an invoice upto the 10th of the following month, the invoice details will be auto-populated in the supplier's main return (in the liability table) for that month.
- The screen on which a recipient can view, thereafter, will be known as the '**viewing facility**' (in the return document it will be shown as 'inward annexure'), which is available for the recipient **to reject after 10th of the month in ANX-2.**
- However, the **invoices can be accepted or marked as pending anytime and will reflect in RET-1/2/3 accordingly.**
- **Once GST RET-1/2/3 filed by the recipient of supply, the pending invoice shall be deemed to be locked.**
- **Status of return filing (not filed, filed) by the supplier will also be made known to the recipient in FORM GST ANX-2 of the tax period after the due date of return filing is over.** Recipients would be able to check the return filing status of the suppliers. This status, however, does not affect the eligibility or otherwise of input tax credit which will be decided as per the Act read with the rules made thereunder. Column 10 of table 3 of ANX-2

Unlocking of the invoices

An invoice on which ITC has already been availed by a recipient will be considered a locked invoice, and will not be open for amendments. In case an amendment needs to be made to a particular invoice, the supplier will have to issue a debit or a credit note.

An incorrectly locked invoice can be unlocked by the recipient online, subject to a reversal of ITC claim made, and an online confirmation thereafter.

Missing invoices:

Whenever a supplier has not uploaded an invoice or a debit note, and a recipient claims ITC, it will be termed as “missing invoices”. When ITC is availed on missing invoices by a recipient, and these missing invoices do not get uploaded by the supplier within the stipulated time frame, then the ITC availed with respect to such debit notes/invoices will be recovered from the recipient.

Note: ITC by recipient of supply depends upon reporting by supplier in ANX-1. so if supplier failed to report the invoice, no ITC to the recipient and reporting by supplier is beyond the control of the person availing credit of ITC.

note: under new system those filing GST RET-1 are only entitled to claim ITC on provisional basis even if ITC not reflected in ANX-2 but only for short period of T+2 for

monthly filing (or T+1 for quarterly filing)

Possibility to amend a missing invoice?

The amendment of a missing invoice will be carried out via amendment to annexure in ANX-1A of the relevant tax period to which the invoice relates. Further, a corresponding adjustment must be made in RET-1 in table 3A to the ITC amount. Hence, it is recommended to report all the invoices in T+2 for monthly filing (or T+1 for quarterly filing) and later use the option of amending a return. It will allow any invoice, which is reported late to be amended via an amendment return. Also, it is advised to report all of the missing invoices at once before exhausting a taxpayer's chance to amend a return.

Availing ITC under new return system

Invoice uploaded by supplier before 10th of next month: Availing of ITC will depend on uploading of invoices or debit notes by the supplier, within the stipulated time frame. An invoice uploaded by the supplier within the 10th of the following month will be visible continuously for the recipient. The taxes payable thereafter which can be claimed as ITC will be posted in the ITC table of the recipient's return before the 11th of the following month. These invoices will be available for availing ITC in the return which is filed by the recipient.

Invoices that are uploaded by the supplier after the 10th of the following month will get posted in the concerned field of the recipient's return of the subsequent month, however, the viewing facility will be on a continuous basis.

How to claim ITC in the case of missing invoice?

When a supplier delays or fails to upload an invoice/debit note by more than two tax periods for monthly filers i.e T+2 (after one quarter for quarterly filers i.e T+1) and the recipient can avail ITC on the same, such an invoice will be termed as a 'missing invoice'.

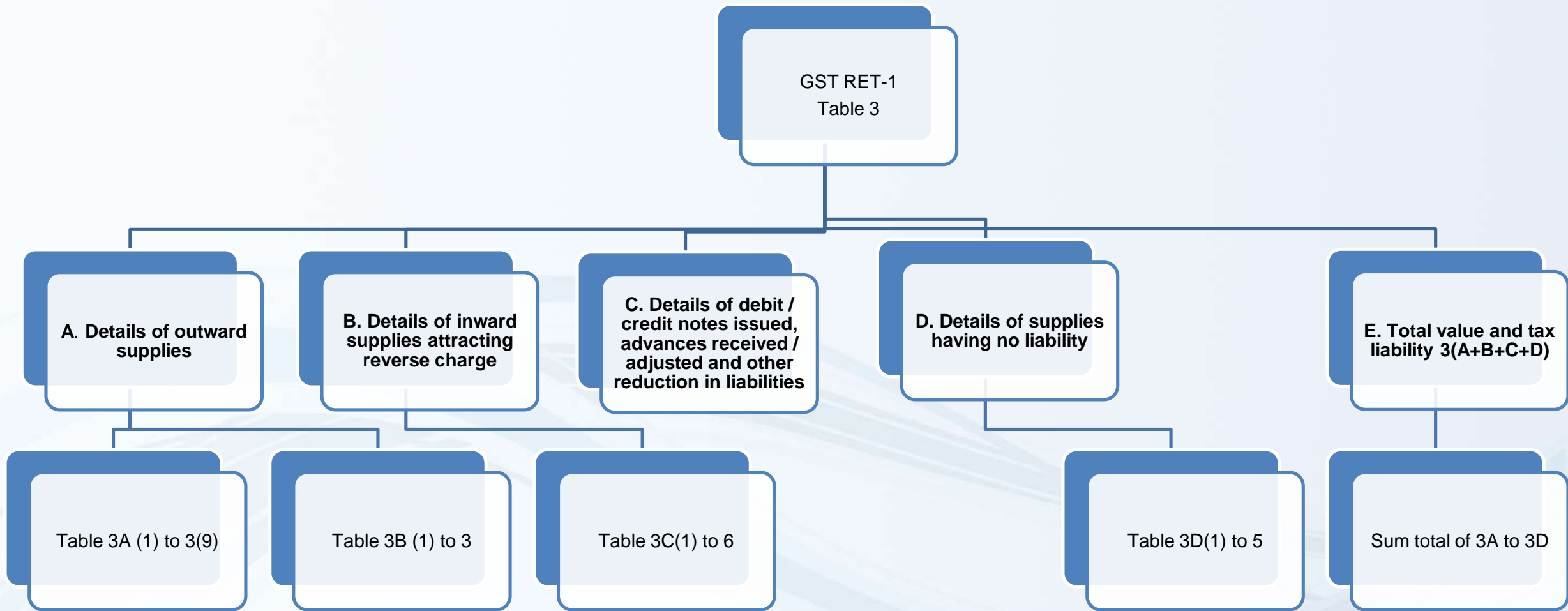
The **provisional ITC on missing invoices** can be reported in the **table 3A(10)** of RET-1 by the recipient. This facility is not available to Sahaj/Sugam return RET-2/3.

A **recipient has to report a missing invoice individually** in the **table 3L of ANX-1** in case of delay by the supplier in T-2 tax period for monthly filers (T-1 tax period for quarterly filers). Whenever the supplier reports those invoices in his ANX-1 and accordingly make it available in the viewing facility of the recipient for action, the recipient must reverse the ITC. He can do so by reporting such invoices in the table 3B(3.) of RET-1 of such tax period in which such invoice was uploaded and made available to the recipient for action.

No ITC if return not filed by supplier

8. The input tax credit in respect of pending invoices shall not be accounted for in table 4A of the main return (FORM GST RET-1) of the recipient and such invoices would be rolled over to FORM GST ANX-2 of the next tax period.
15. The documents uploaded in FORM GST ANX-1 for month 'M' by a supplier who did not file his return for the previous two consecutive tax periods (M-1 and M-2 months) shall be made available to the recipient in FORM GST ANX-2 with an indication that the credit shall not be available on such documents. In other words, such documents will be visible to the recipient but the recipient cannot claim ITC on such inward supplies. However, the recipient can reject or keep such documents pending until filing of return by the supplier. For suppliers filing return on quarterly basis, this period will be one quarter i.e. if return of one quarter has not been filed, then recipient will not be able to claim credit on the invoices uploaded during next quarter.
11. Status of return filing (not filed, filed) by the supplier will also be made known to the recipient in FORM GST ANX-2 of the tax period after the due date of return filing is over. Recipients would be able to check the return filing status of the suppliers. This status, however, does not affect the eligibility or otherwise of input tax credit which will be decided as per the Act read with the rules made thereunder.

GST-RET-1



3A Summary of outward supplies other than RCM

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>				

3-C. Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities

SL	Type of supply	Value	IGST	CGST	SGST/UTGST	CESS
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>				

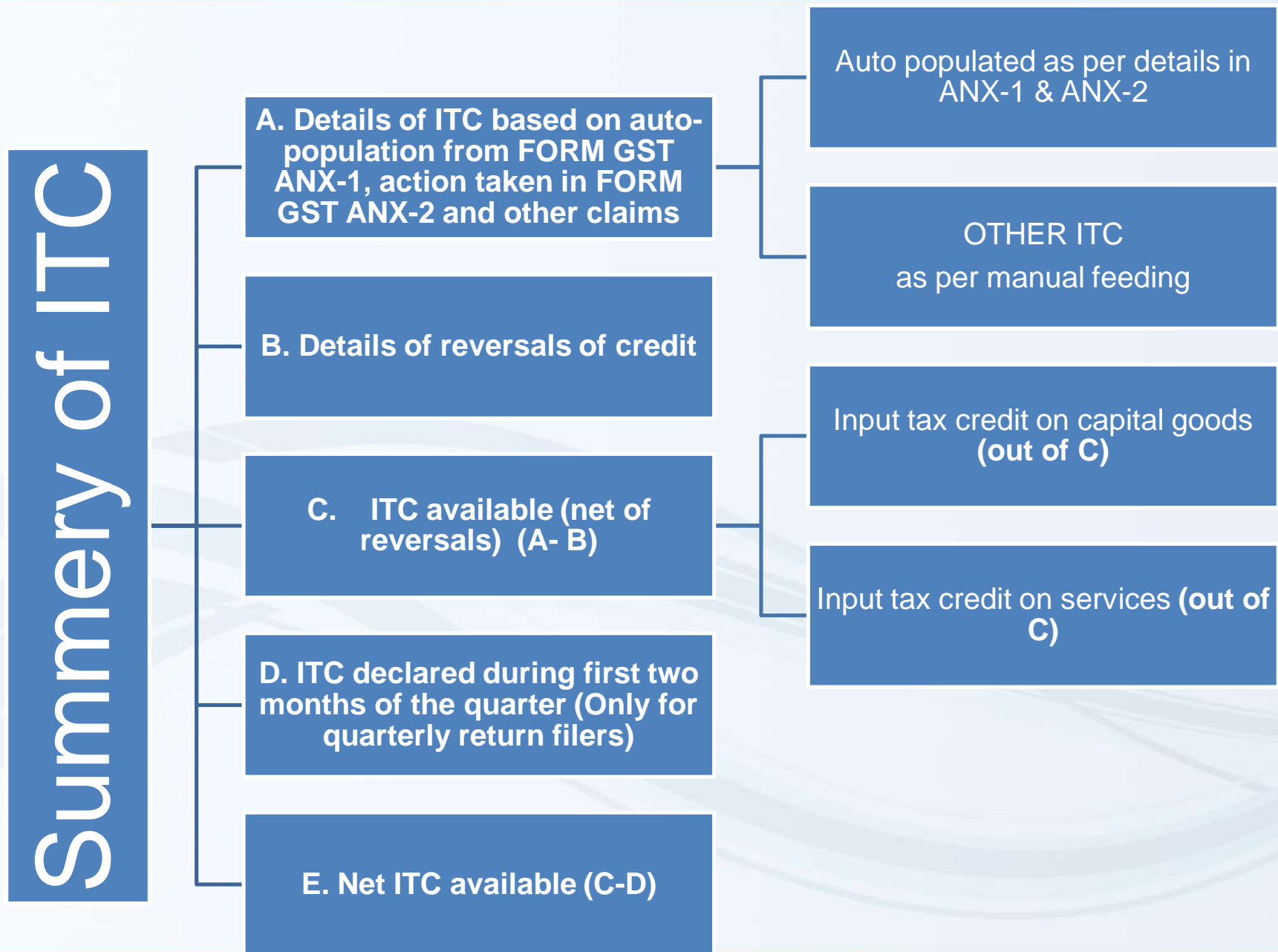
3-D. Details of supplies having no liability

SL	Type of supply	Value	IGST	CGST	SGST/UTGST	CESS
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>				

3-B. Details of inward supplies & import of service attracting reverse charge

SL	Type of supply	Value	IGST	CGST	SGST/UTGST	CESS
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>				

4. Summary of inward supplies for claiming input tax credit (ITC)



A. Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
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 1st 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>				
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>				

B. Details of reversals of credit

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
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 but documents have been uploaded by the supplier in the current tax period (net of ineligible credit)	<User input>				
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>				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
	C. ITC available (net of reversals) (A- B)	<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>				

D. ITC declared during first two months of the quarter (Only for quarterly return filers)

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>				

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) (to be computed by the system)						
2.	Interest on account of reversal of input tax credit (to be calculated by the taxpayer)						
3.	Interest on account of late reporting of supplies attracting reverse charge (to be calculated by the taxpayer)						
4.	Other interest liability (to be specified) (to be calculated by the taxpayer)						
5.	Total						

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	Ces s	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													

8. Refund claimed from electronic cash ledger

Sr. No.	Description	Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	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.

Amendment of GST return GST RET-1A

AMENDMENT OF GST RETURN

Amendments

amendment to outward supplies having liabilities

Table 3A

amendment to outward supplies having no liability

Table 3D

amendment to inward supplies attracting reverse charge

Table 3B

amendment to adjustment of liability

Table 3C

Amendment to summary of inward supplies for claiming input tax credit (ITC)

amendment to ITC based on auto-population from FORM GST ANX-1A

Table 4A

amendment to reversals of credit

Table 4B

Interest and late fee details

Table 5

Payment of differential tax

Table 6

Amendment to outward supplies having tax liabilities-Table 3A

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>				

Amendment to outward supplies having no liability- Table 3D

Sr. No.	Type of supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
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>				

Amendment to inward supplies attracting reverse charge-Table 3B

Sr. No.	Type of supplies	Value				
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
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>				

Amendment to adjustment of liability-Table 3C

Sr. No.	Type of supplies	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
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>				

Amendment to ITC based on auto-population from FORM GST

ANX-1A- Table 4A

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
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>				

Amendment to reversals of credit- Table 4B

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
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>				

Interest and late fee details- Table 5

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 <i>(to be computed by the system)</i>						
2.	Interest on account of upward revision of tax liability, if any <i>(to be computed by the system)</i>						
3.	Interest on account of reversal of input tax credit <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	CA PP SINGH					

Payment of differential tax –Table 6

Sr.	Description	Tax payable		Tax already paid, if any		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
No.														
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													
	TOTAL													

Amendment Returns under the New GST Return System by supplier

Amendment for reporting of Missing invoice: The amendment of a missing invoice which is reported later by a supplier can be done via an amendment return of the concerned tax period to which the invoice belongs.

A taxpayer will also be allowed to make payment through an amendment return, which in turn will help the taxpayer in saving on his interest liability. In case ITC is available in the taxpayer's electronic credit ledger (ECL), it can be utilised for paying the liability in the amendment return.

Amendment of locked invoice: In case a recipient has acknowledged and locked an invoice, amendment of that invoice will not be allowed. To amend any specific value of a locked invoice, either a supplier will have to raise a debit/credit note, or a supplier can seek the help of the recipient in unlocking the invoice so that he will be able to make an amendment by filing an amendment return. Amendment of a GST invoice will be allowed only if ITC has not yet been availed by the recipient.

If ITC already taken: reversal of ITC already taken if credit note issued by supplier.

Offline Demo Tool Prototype

The GST Network ([GSTN](#)) has introduced an interactive web-based prototype of the [Offline Tool](#) of the new return system. With this demo version of the prototype, a taxpayer will be able to navigate across different pages. This prototype will also allow a user to experience various functionalities such as drop-down menus, upload of invoices, upload of the purchase for verifying with inward supplies (system-created), etc.

A taxpayer will be able to analyze and experience the practical aspects of the simplified GST returns with this prototype. A user can then share feedback or suggestions with the GSTN.

Thank You

THANK YOU
CA PP SINGH

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