(Note: - *All statements are auto populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egm/ebrc to be filled if the same was not filled in the return*)

Statement in case of Application under Rule 1 sub rule 2 (g):

Annexure-1

Statement containing the number and date of invoices under <...>of GST Rules,

For Inward Supplies:

As per GSTR- 2 (Table 4):

Tax Period: ……

GSTIN/ Name of unregistered supplier	Invoice details								State (in case of unregistered supplier)	Integrated Tax		Central Tax		State Tax/ UT Tax		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23			
	No	Date	Value	Goods/ Services (G/S)	HSN/ SAC	Taxable value	UQC	QTY		Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.				Integrated Tax	Central Tax	State Tax/ UT Tax	Cess
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

For Outward Supplies:

As per GSTR- 1 (Table 5):

<u>Tax Period: ……</u>

GSTIN/ UIN	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22
	No.	Date	Value	Goods/ services (G/S)	HSN/ SAC	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt							
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Place   Signature of Authorized Signatory

Date   (Name)

              Designation/ Status

Statement 2:

Statement in case of Application under Rule 1 sub rule 2 (b) and (c):

Exports with payment of Tax:

Tax Period: ……

Invoice								Shipping bill/ Bill of export			Tax payment option		Integrated Tax		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable value	Port Code	No.	Date	With Integrated Tax	Without Integrated Tax	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(* Shipping Bill and EGM are mandatory; – in case of goods;

BRC/ FIRC details are mandatory– in case of Services)

      Place   Signature of Authorized Signatory

      Date   (Name)

                                         Designation/ Status

Statement 3:

Exports without payment of Tax:

Tax Period: ……

Invoice								Shipping bill/ Bill of export			Tax payment option		Integrated Tax		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable value	Port Code	No.	Date	With Integrated Tax	Without Integrated Tax	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(* Shipping Bill and EGM – in case of goods are mandatory;

BRC/ FIRC details are mandatory– in case of Services)

Place   Signature of Authorized Signatory

Date   (Name)

                   Designation/ Status

Statement in case of Application under Rule 1 sub rule 2 (d) and (e):

Refund by the supplier of SEZ/ Developer:

GSTR- 1 Table 5

<u>Tax Period: ……</u>

GSTIN/ UIN	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	ARE		Date of Receipt	Payment Details	
	No.	Date	Value	Goods/ services (G/S)	HSN/ SAC	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt								No.	Date		Ref No.	Date
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23C	23D	23E	23F	23G

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Col. 23 C/D: ARE (Application for Removal of Export)

Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 23 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

GSTR 5- Table 6

Tax Period: ……

Col. 1	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	ARE		Date of Receipt	Payment Details	
	No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable Value	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.						No.	Date		Ref No.	Date
1	2	3	4	5	6	21A	21B	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21C	21D	21E	21F	21G

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 21 C/D: ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

 In case of Services: Particulars of Payment Received is mandatory)

Place   Signature of Authorized Signatory

Date   (Name)

Designation/ Status

Statement in case of Application under Rule 1 sub rule 2 (d) and (e):

Refund by the EOU/ Recipient of Deemed Exports:

Tax Period: ……

GSTIN/ Name of unregistered supplier	Invoice details								State (in case of unregistered supplier)	Integrated Tax		Central Tax		State Tax/ UT Tax		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23				ARE		Date of Receipt
	No	Date	Value	Goods/ Services (G/S)	HSN/ SAC	Taxable value	UQC	QTY		Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.				Integrated Tax	Central Tax	State Tax/ UT Tax	Cess	No.	Date	
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24C	24D	24E

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

Col. 24 C/D: ARE (Application for Removal of Export)

Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

(* In case of Goods: ARE and Date of Receipt are mandatory)

Place   Signature of Authorized Signatory

Date   (Name)

Designation/ Status

Statement in case of Application filed under Rule 1(2)(j)

[Refund u/s 77(1) & 77(2) -Tax wrongfully collected and paid]

Order Details (issued in pursuance of Section 77 (1) and (2):   **Order No:**   **Order Date:**

GSTIN/ UIN Name (in case B2C)	Details of invoice covering transaction considered as intra –State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integrated Tax	Central Tax	State Tax	Cess	Place of Supply (only if different from the location of recipient)	Integrated Tax	Central Tax	State Tax	Cess	Place of Supply (only if different from the location of recipient)
	No.	Date	Value	Taxable Value	Amt	Amt	Amt	Amt		Amt	Amt	Amt	Amt	
1	2	3	4	5	6	7	8	10	11	12	13	14	15	16

Statement in case of application filed under Rule 1(2)(k)

Refund on account excess payment of tax

Sr. No.	Tax period	Reference no. of return	Date of filing return	Excess amount available in Liability Register			
				Integrated Tax	Central Tax	State Tax	Cess
1	2	3	4	5	6	7	8