

**Agenda for**  
**14<sup>th</sup> GST Council Meeting**  
**Volume – 2B**  
**(GST Forms)**

**18-19 May 2017**

**Sher-i-Kashmir International Conference Centre**  
**Srinagar, Jammu & Kashmir**



**F.No. 75/14<sup>th</sup> Meeting/GST Council/2017**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**

Room No.275, North Block, New Delhi

Dated: 3 May 2017

**Notice for the 14<sup>th</sup> Meeting of the GST Council scheduled on 18-19 May 2017**

The undersigned is directed to refer to the subject cited above and to say that the 14<sup>th</sup> Meeting of the GST Council will be held on 18-19 May 2017 at Sher-i-Kashmir International Convention Centre (SKICC), Srinagar. The schedule of the meeting is as follows:

- Thursday, 18 May 2017 : 1030 hours onwards
- Friday, 19 May 2017 : 1030 hours onwards

2. Agenda items for the 14<sup>th</sup> Council meeting will be circulated shortly.

3. In addition, an officers' meeting will be held on Wednesday, 17 May 2017 from 1600 hours onwards at the same venue, i.e. Sher-i-Kashmir International Convention Centre (SKICC).

4. Keeping in view the constraints of rooms in the hotel, it is requested that participation from each State may be limited to 2 officers in addition to the Hon'ble Member of the GST Council. It may also be noted that in case there is shortage of accommodation, some officers may have to share rooms.

5. Please convey the invitation to the Hon'ble Members of the GST Council to attend the meeting.

- *Sd* -

**(Dr. Hasmukh Adhia)**  
**Secretary to the Govt. of India and ex-officio Secretary to the GST Council**  
**Tel: 011 23092653**

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
3. The Chief Secretaries of all the State Governments with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
4. The Chief Secretaries of Delhi and Puducherry with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
5. Chairperson, CBEC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
6. Chairman, GST Network

## **Agenda items for the 14<sup>th</sup> Meeting of the GST Council on 18-19 May 2017**

1. Confirmation of the Minutes of the 13th GST Council Meeting held on 31 March 2017
2. Rate of interest for delayed payment of tax by the taxpayer and delayed refund by the Government to the taxpayer
3. Finalization of the rate of tax to be collected at source under Section 52 of the CGST Act, 2017 and Section 20 of the IGST Act, 2017
4. Notification of the Common Goods and Services Electronic Portal for facilitating various taxpayer operations under Section 146 of the CGST Act, 2017
5. Constitution of Project Management Team, Standing Committees and Sectoral Working Groups for smooth roll-out of GST
6. Nomination of Additional Secretary, GST Council to the Board of GSTN
7. Approval of mechanism to split the MDR (Merchant Discount Rate) charges between the Centre and the States
8. Approval of amendments to the following Draft GST Rules and related Forms:
  - i. Registration
  - ii. Return
  - iii. Payment
  - iv. Refund
  - v. Invoice, Debit/Credit Note
  - vi. Input Tax Credit
  - vii. Valuation
  - viii. Transitional Provisions
  - ix. Composition
9. Approval of the Fitment of goods and services into the various rate slabs
10. Any other agenda item with the permission of the Chairperson
11. Date of the next meeting of the GST Council

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# Discussion on Agenda Items

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**Agenda Item 8: Approval of amendments to the following Draft GST Rules and Forms**

## **REGISTRATION**

### **GOODS AND SERVICE TAX RULES, 2017**

#### **REGISTRATION FORMS**

## LIST OF REGISTRATION FORMS

Sr. No	Form Number	Description
1.	GST REG-01	Application for Registration (Other than a non-resident taxable person, a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52))
2.	GST REG-02	Acknowledgement
3.	GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation >>
4.	GST REG-04	Clarification/additional information/document for <Registration/Amendment / Cancellation>
5.	GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation
6.	GST REG-06	Registration Certificate
7.	GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
8.	GST REG -08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
9.	GST REG-09	Application for Registration of Non Resident Taxable Person
10	GST REG 10	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person
11.	GST REG-11	Application for extension of registration period by casual / non-resident taxable person
12.	GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration
13.	GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
14.	GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)
15.	GST REG-15	Order of Amendment
16.	GST REG-16	Application for Cancellation of Registration
17.	GST REG-17	Show Cause Notice for Cancellation of Registration

<b>Sr. No</b>	<b>Form Number</b>	<b>Description</b>
18.	GST REG-18	Reply to the Show Cause Notice issued for Cancellation
19.	GST REG-19	Order for Cancellation of Registration
20.	GST REG-20	Order for dropping the proceedings for cancellation of registration
21.	GST REG-21	Application for Revocation of Cancellation of Registration
22.	GST REG-22	Order for revocation of cancellation of registration
23.	GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration
24.	GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration
25	GST REG-25	Certificate of Provisional Registration
26	GST REG-26	Application for Enrolment of Existing Taxpayer
27	GST REG-27	Show Cause Notice for cancellation of provisional registration
28	GST REG-28	Order of cancellation of provisional registration
29	GST REG-29	Application for cancellation of provisional registration
30	GST REG-30	Form for Field Visit Report



**Form GST REG-01**

[See Rule -----]

**Application for Registration**

(Other than a non-resident taxable person, a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52)

**Part –A**


State /UT – ▾ District - ▾

(i)	Legal Name of the Business <i>(As mentioned in PAN)</i>	
(ii)	PAN <i>(Enter PAN of the Business; PAN of Individual in case of Proprietorship concern)</i>	
(iii)	Email Address	
(iv)	Mobile Number	

**Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.**

*Authorized signatory filing the application shall provide his mobile number and email address.*

**Part –B**

1.	Trade Name, if any	
2.	Constitution of Business (Please Select the Appropriate)	
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership <input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company <input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons <input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking <input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership <input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body <input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India) <input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>	<input type="checkbox"/>
3.	Name of the State 	District 
4.	Jurisdiction	State
		Sector, Circle, Ward, Unit, etc. others (specify)
		Centre

5.	Option for Composition	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	
6.	<b>Composition Declaration</b> <input type="checkbox"/> I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition scheme.					
6.1 Category of Registered Person < tick in check box>						
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available					
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II					
(iii)	Any other supplier eligible for composition levy.					
7.	Date of commencement of business	DD/MM/YYYY				
8.	Date on which liability to register arises	DD/MM/YYYY				
9.	Are you applying for registration as a casual taxable person?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	
10.	If selected 'Yes' in Sr. No. 9, period for which registration is required	From	DD/MM/YYYY	To	DD/MM/YYYY	
11.	If selected 'Yes' in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration					
Sr. No.	Type of Tax	Turnover (Rs.)		Net Tax Liability (Rs.)		
(i)	IGST					
(ii)	CGST					
(iii)	SGST					
(iv)	UTGST					
(v)	Cess					
	Total					
	Payment Details					
	CIN		Date		Amount	
12.	Are you applying for registration as a SEZ Unit?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	(i) Select name of SEZ			▽		
	(ii) Approval order number and date of order					
	(iii) Designation of approving authority					

13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ Developer		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
14.	Reason to obtain registration:		
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons	
	(ii) Inter-State supply	(ix) Input Service Distributor	
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)	
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxable person supplying through e-Commerce portal	
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis	
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)	
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify	
15.	Indicate existing registrations wherever applicable		
	Registration number under Value Added Tax (TIN)		
	Central Sales Tax Registration Number		
	Entry Tax Registration Number		
	Entertainment Tax Registration Number		
	Hotel and Luxury Tax Registration Number		
	Central Excise Registration Number		
	Service Tax Registration Number		
	Corporate Identify Number/Foreign Company Registration Number		
	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
	Importer/Exporter Code Number		
	Registration number under Medicinal and Toilet Preparations (Excise Duties) Act		
	Registration number under Shops and Establishment Act		
	Temporary ID, if any		
	Others (Please specify)		
16.	(a) Address of Principal Place of Business		

Building No./Flat No.		Floor No.			
Name of the Premises/Building		Road/Street			
City/Town/Locality/Village		District			
Taluka/Block					
State		PIN Code			
Latitude		Longitude			
<b>(b) Contact Information</b>					
Office Email Address		Office Telephone number	STD		
Mobile Number		Office Fax Number	STD		
<b>(c) Nature of premises</b>					
Own	Leased	Rented	Consent	Shared	Others (specify)
<b>(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)</b>					
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>		

17. Details of Bank Accounts (s)

Total number of Bank Accounts maintained by the applicant for conducting business <i>(Upto 10 Bank Accounts to be reported)</i>	
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Details of Bank Account 1

Account Number															
Type of Account						IFSC									
Bank Name															
Branch Address	To be auto-populated (Edit mode)														

Note – Add more accounts -----

18. Details of the Goods supplied by the Business

Please specify top 5 Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)

(i)		
(ii)		
...		
(v)		

19. Details of Services supplied by the Business.

Please specify top 5 Services		
Sr. No.	Description of Services	Service Accounting Code
(i)		
(ii)		
...		
(v)		

20. Details of Additional Place(s) of Business

Number of additional places	
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Premises 1

(a) Details of Additional Place of Business

Building No/Flat No		Floor No							
Name of the Premises/Building		Road/Street							
City/Town/Locality/Village		District							
Block/Taluka									
State		PIN Code	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Latitude		Longitude							

(b) Contact Information

Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

(c) Nature of premises

Own	Leased	Rented	Consent	Shared	Others (specify)

(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)

Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>

Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (specify)	<input type="checkbox"/>		

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

22. Details of Authorized Signatory

Checkbox for Primary Authorized Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			

Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address in India			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Block/Taluka			
City/Town/Locality/Village		District	
State		PIN Code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

### 23. Details of Authorized Representative

Enrolment ID, if available			
Provide following details, if enrolment ID is not available			
PAN			
Aadhaar, if PAN is not available			
	First Name	Middle Name	Last Name
Name of Person			
Designation / Status			
Mobile Number	<input type="text"/>	<input type="text"/>	<input type="text"/>
Email address			
Telephone No. with STD		FAX No. with STD	

### 24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

State Excise License No. and the name of the person in whose name Excise License is held

- a. Field 1
- b. Field 2
- c. ....
- d. ....
- e. Field n

25. Document Upload

*A customized list of documents required to be uploaded (refer Rule .... /) as per the field values in the form.*

26. Consent

*I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.*

27. Verification (by authorized signatory)

*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

Place:

Name of Authorized Signatory .....

Date:

Designation/Status.....



**List of documents to be uploaded:-**

1.	<p>Photographs (wherever specified in the Application Form)</p> <p>(a) Proprietary Concern – Proprietor</p> <p>(b) Partnership Firm / LLP – Managing/Authorized/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted)</p> <p>(c) HUF – Karta</p> <p>(d) Company – Managing Director or the Authorised Person</p> <p>(e) Trust – Managing Trustee</p> <p>(f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted)</p> <p>(g) Local Authority – CEO or his equivalent</p> <p>(h) Statutory Body – CEO or his equivalent</p> <p>(i) Others – Person in Charge</p>
2.	<p>Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) &amp; (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in an SEZ or the applicant is an SEZ developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>
4	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
5	<p>Authorization Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)</p>

I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of ..... (name of registered person)

hereby solemnly affirm and declare that <<name of the authorized signatory, (status/designation)>> is hereby authorized, vide resolution no... dated..... (copy submitted herewith), to act as an authorized signatory for the business << GSTIN - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.

Signature of the person competent to sign

Name:

Designation/Status:

(Name of the proprietor/Business Entity)

Acceptance as an authorized signatory

I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

Place:

Signature of Authorised Signatory  
(Name)

Date:

Designation/Status:

**Instructions for submission of Application for Registration.**

1. Enter name of person as recorded on PAN of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention PAN of the proprietor. PAN shall be verified with Income Tax database.
2. Provide E-mail Id and Mobile Number of authorized signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
4. The following persons can digitally sign the application for new registration:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer (CEO) or Equivalent
Statutory Body	Chief Executive Officer (CEO) or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others (specify)	Person In charge

5. Information in respect of authorized representative is optional. Please select your authorized representative from the list available on the Common Portal if the authorized representative is enrolled, otherwise provide details of such person.
6. State specific information are relevant for the concerned State only.
7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC)- Class-2 and above.
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

8. All information related to PAN, Aadhaar, DIN, CIN shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.

9. Status of the application filed online can be tracked on the Common Portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.

10. No fee is payable for filing application for registration.

11. Authorised signatory shall not be a minor.

12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals shall need to apply separately in respect of each of the vertical.

13. After approval of application, registration certificate shall be made available on the Common Portal.

14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the Common Portal for a period of 15 days.

15. Any person who applies for registration under rule Registration.1 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section.

**Form GST REG-02**

[See Rule ---]

**Acknowledgment**

Application Reference Number (ARN) -

You have filed the application successfully and the particulars of the application are given as under:

Date of filing :

Time of filing :

GSTIN, if available :

Legal Name :

Trade Name (if applicable):

Form No. :

Form Description:

Center Jurisdiction :

State Jurisdiction :

Filed by :

Temporary reference number (TRN), if any:

Payment details\* : CIN

: Date

: Amount

It is a system generated acknowledgement and does not require any signature.

*\* Applicable only in case of Casual taxable person and Non Resident taxable person*

**Form GST REG-03**

[See Rule -----]

Reference Number:

Date-

To

Name of the Applicant:

Address:

GSTIN (if available):

Application Reference No. (ARN):

Date:

**Notice for Seeking Additional Information / Clarification / Documents  
relating to Application for <<Registration/Amendment/Cancellation >>**

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN < > Dated – DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

- 1.
- 2.
- 3.

...

- You are directed to submit your reply by ..... (DD/MM/YYYY)
- \*You are hereby directed to appear before the undersigned on ..... (DD/MM/YYYY) at ..... (HH:MM)

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter

Signature

Name of the Proper Officer:

Designation:

Jurisdiction:

*\* Not applicable for New Registration Application*

**Form GST REG-04***[See Rule -----]***Clarification/additional information/document  
for <<Registration/Amendment/Cancellation>>**

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-			Yes <input type="checkbox"/>	
				No <input type="checkbox"/>	
				(Tick one)	
8.	Additional Information				
9.	List of Documents uploaded				
10.	Verification				
	I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.				
	Signature of Authorized Signatory				
	Name				
	Designation/Status:				
	Place:				
	Date:				

**Note:-**

1. For new registration, original registration application will be available in editable mode if option 'Yes' is selected in item 7.

2. For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option 'Yes' is selected in item 7.

**Form GST REG-05**

[See Rule -----]

Reference Number:

Date—

To  
Name of the Applicant  
Address -  
GSTIN (if available)

**Order of Rejection of Application for <Registration / Amendment / Cancellation/  
>**

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- 1.
- 2.
- 3.

...Therefore, your application is rejected in accordance with the provisions of the Act.

Or

You have not replied to the notice issued vide reference no. .... dated ..... within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature  
Name  
Designation  
Jurisdiction





सत्यमेव जयते

Government of India  
and  
Government of <State>/<Union territory>

**Form GST REG-06**

[See Rule --- of Central Goods and Services Tax Rules, 2017 and – of <Name of State>/<Name of Union territory> Goods and Services Tax Rules, 2017]

**Registration Certificate**

Registration Number: <GSTIN/Unique ID Number (UIN) >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY			
6.	Period of Validity <i>(Applicable only in case of Non-Resident taxable person or Casual taxable person)</i>	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
Centre			State		
<i>Signature</i>					
Name					
Designation					
Office					
9.	Date of issue of Certificate				
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					



**Details of Additional Places of Business**

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No.      Address

1

2

3

...



Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

1.	<i>Photo</i>	Name Designation/Status Resident of State
2.	<i>Photo</i>	Name Designation/Status Resident of State
3.	<i>Photo</i>	Name Designation/Status Resident of State
4.	<i>Photo</i>	Name Designation/Status Resident of State
5.	<i>Photo</i>	Name Designation/Status Resident of State
6.	<i>Photo</i>	Name Designation/Status Resident of State
7.	<i>Photo</i>	Name Designation/Status Resident of State

8.	<i>Photo</i>	Name Designation/Status Resident of State
9.	<i>Photo</i>	Name Designation/Status Resident of State
10.	<i>Photo</i>	Name Designation/Status Resident of State

**Form GST REG-07**

[See Rule -----]

**Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)**

State /UT –



District –

**Part –A**

(i)	Legal Name of the Tax Deductor or Tax Collector( As mentioned in PAN/ TAN)	
(ii)	PAN (Enter PAN of the Business; PAN of Individual in case of Proprietorship concern)	
(iii)	TAN (Enter TAN, if PAN is not available)	
(iv)	Email Address	
(v)	Mobile Number	

*Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.*

**Part –B**

1	Trade Name, if any	
2	Constitution of Business (Please Select the Appropriate)	
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership <input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company <input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons <input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking <input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership <input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body <input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India) <input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>	
3	Name of the State 	District 
4	Jurisdiction -	State Centre
	Sector /Circle/ Ward /Charge/Unit etc.	
5	Type of registration	Tax Deductor <input type="radio"/> Tax Collector <input type="radio"/>
6.	Government (Centre / State/Union Territory)	Center <input type="radio"/> State/UT <input type="radio"/>
7.	Date of liability to deduct/collect tax	DD/MM/YYYY

8.	(a) Address of principal place of business					
Building No./Flat No.		Floor No.				
Name of the Premises/Building		Road/Street				
City/Town/Locality/Village		District				
Block/Taluka						
Latitude		Longitude				
State		PIN Code				
(b) Contact Information						
Office Email Address			Office Telephone number			
Mobile Number			Office Fax Number			
(c)	Nature of possession of premises					
	Own	Leased	Rented	Consent	Shared	Others(specify)
9.	Have you obtained any other registrations under GST in the same State?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
10	If Yes, mention GSTIN					
11	IEC (Importer Exporter Code), if applicable					
12	Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax					
Particulars						
Name		First Name	Middle Name	Last Name		
Father's Name						
Photo						
Date of Birth		DD/MM/YYYY	Gender	<Male, Female, Other>		
Mobile Number		Email address				
Telephone No. with STD						
Designation /Status		Director Identification Number (if any)				
PAN		Aadhaar Number				
Are you a citizen of India?		Yes / No	Passport No. (in case of Foreigners)			
Residential Address						

Building No/Flat No		Floor No	
Name of the Premises/Building		Locality/Village	
State		PIN Code	
13. Details of Authorized Signatory			
Checkbox for Primary Authorized Signatory <input type="checkbox"/>			
Details of Signatory No. 1			
Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address (Within the Country)			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
State		PIN Code	
Block/Taluka			
Note – Add more ...			
14.	<p>Consent</p> <p><i>I on behalf of the holder of Aadhar number &lt;pre-filled based on Aadhar number provided in the form&gt; give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p>		
15.	<p><b>Verification</b></p> <p><i>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</i></p>		

	(Signature)
Place:	Name of DDO/ Person responsible for deducting tax/collecting tax/Authorized Signatory
Date:	Designation

**List of documents to be uploaded (not applicable to a department or establishment of the Central Government or State Government or Local Authority or Governmental agencies):-**

<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) &amp; (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in an SEZ or the applicant is an SEZ developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

**Instructions for submission of application for registration as Tax Deductor/ Tax Collector.**

1. Enter name of Tax Deductor /Tax Collector as recorded on TAN/ PAN of the Business. TAN/PAN shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.
3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.
4. The application filed by undermentioned persons shall be signed digitally.

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.



5. All information relating to PAN, Aadhaar, DIN, CIN shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
6. Status of the application filed online can be tracked on the Common Portal.
7. No fee is payable for filing application for registration.
8. Authorized shall not be a minor.

**Form GST REG-08**

[See Rule --- ]

Reference No

Date:

**To**

Name:

Address:

Application Reference No. (ARN) (Reply)

Date:

**Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source**

This has reference to the show-cause notice issued vide Reference Number ..... dated ..... for cancellation of registration under the Act.

Whereas no reply to show cause notice has been filed; or  
 Whereas on the day fixed for hearing you did not appear; or  
 Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

- 1.
- 2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ---- (*date*) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

(This order is also available on your dashboard).

Head	IGST	CGST	SGST	UTGST	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Signature  
Name

Designation  
Jurisdiction

**Form GST REG-09**

[See Rule ----- ]

**Application for Registration of Non Resident Taxable Person**

**Part -A**

State /UT –

District -

(i)	Legal Name of the Non-Resident Taxable Person	
(ii)	Permanent Account Number (PAN) of the Non-Resident Taxable person, if any	
(iii)	Passport number, if PAN is not available	
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(v)	Name of the Authorized Signatory (as per PAN)	
(vi)	PAN of the Authorized Signatory	
(vii)	Email Address of the Authorized Signatory	
(viii)	Mobile Number of the Authorized Signatory (+91)	
<p><i>Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.</i></p>		

**Part -B**

1.	Details of Authorized Signatory (should be a resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar		
	Address of the Authorised signatory.	Address line 1	
		Address Line 2	
		Address line 3	
2.	Period for which registration is required	From	To
		DD/MM/YYYY	DD/MM/YYYY
3	Turnover Details	Estimated Turnover (Rs.)	Estimated Tax Liability (Net) (Rs.)

		Intra- State	Inter –State	CGST	SGST	UTGST	IGST	Cess
4	Address of Non-Resident taxable person in the Country of Origin (In case of business entity - Address of the Office)							
	Address Line 1							
	Address Line 2							
	Address Line 3							
	Country (Drop Down)							
	Zip Code							
	E mail Address							
	Telephone Number							
	5	Address of Principal Place of Business in India						
Building No./Flat No.				Floor No.				
Name of the Premises/Building				Road/Street				
City/Town/Village/Locality				District				
Block/Taluka								
Latitude				Longitude				
State				PIN Code				
Mobile Number				Telephone Number				
E mail Address				Fax Number with STD				
6	Details of Bank Account in India							
	Account Number		Type of account					
	Bank Name	Branch Address		IFSC				
7	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>							
8	Declaration <i>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.</i>							
	Place:				Signature			
	Date:				Name of Authorized Signatory			
					Designation:			

**Note:** Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

**List of documents to be uploaded as evidence are as follows:-**

1.	<p>Proof of Principal Place of Business:</p> <p>(a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) &amp; (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of Non-resident taxable person: Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or it's PAN, if available.</p>
3	<p>Bank Account related proof: Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
4	<p>Authorization Form:- For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)</p> <p>I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of ..... (name of registered person)</p> <p>hereby solemnly affirm and declare that &lt;&lt;name of the authorized signatory, (status/designation)&gt;&gt; is hereby authorized, vide resolution no... dated.... (Copy submitted herewith), to act as an authorized signatory for the business &lt;&lt; GSTIN - Name of the Business&gt;&gt; for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.</p> <p style="text-align: right;">Signature of the person competent to sign</p> <p style="text-align: right;">Name:</p> <p style="text-align: right;">Designation/Status:</p> <p style="text-align: right;">(Name of the proprietor/Business Entity)</p> <p style="text-align: center;">Acceptance as an authorized signatory    Acceptance as an authorized signatory</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>I &lt;&lt;(Name of the authorized signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p>Place:</p> <p>Date:</p> <p style="text-align: right;">Designation/Status:</p> </div>

**Instructions for submission of application for registration as Non-Resident Taxable Person.**

1. Enter Name of the applicant Non-Resident taxable person as recorded on Passport.

2. The applicant shall apply at least **Five** days prior to commencement of the business at the Common Portal.
3. The applicant needs to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
4. The applicant needs to upload the scanned copy of the declaration signed by the Proprietor/all Partners /Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorized Signatory.
5. The application filed by the under-mentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or as may be notified

6. All information related to PAN, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.
7. Status of the application filed online can be tracked on the Common Portal.
8. No fee is payable for filing application for registration
9. Authorized signatory shall be an Indian national and shall not be a minor.

**Form GST REG-10**

[See Rule -----]

**Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.**

**Part -A**

State /UT –

District -

(i)	Legal Name of the person	
(ii)	Permanent Account Number (PAN) of the person, if any	
(iii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iv)	Name of the Authorised Signatory	
(v)	Permanent Account Number (PAN) of the Authorised Signatory	
(vi)	Email Address of the Authorised Signatory	
(vii)	Mobile Number of the Authorised Signatory (+91)	

**Note** - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.

**Part -B**

1.	Details of Authorized Signatory (shall be resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory	Address line 1	
Address line 2			
Address line 3			
2.	Date of commencement of the online service in India.	DD/MM/YYYY	
3	Uniform Resource Locators (URLs) of the website through which taxable services are provided: 1. 2.		

	3...				
4	Jurisdiction		Center		
5	Details of Bank Account				
	Account Number		Type of account		
	Bank Name	Branch Address		IFSC	
6	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>				
7	<p>Declaration <i>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.</i></p> <p><i>I, _____ hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India.</i></p> <p style="text-align: right;">Signature</p> <p>Place: _____ Name of Authorized Signatory: _____</p> <p>Date: _____ Designation: _____</p>				

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	<p>Proof of Place of Business in India:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) &amp; (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of :</p> <p>Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorization letter.</p> <p>Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India</p> <p>Scanned copy of License is issued by origin country</p> <p>Scanned copy of Clearance certificate issued by Government of India</p>
3	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
4	Authorization Form:-



For Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory)

I --- (Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorized signatory>> to act as an authorized signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20\_\_.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who is in charge.

S. No.	Full Name	Designation/Status	Signature
--------	-----------	--------------------	-----------

1.

Acceptance as an authorized signatory

I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

Signatory Place	Signature	of	Authorised (Name)
-----------------	-----------	----	----------------------

Date:

Designation/Status

**Form GST REG-11**

[See Rule----- ]

**Application for extension of registration period by casual / non-resident taxable person**

1.	GSTIN						
2.	Name (Legal)						
3.	Trade Name, if any						
4.	Address						
5.	Period of Validity (original)		From	To			
			DD/MM/YYYY	DD/MM/YYYY			
6.	Period for which extension is requested.		From	To			
			DD/MM/YYYY	DD/MM/YYYY			
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)				
	Inter- State	Intra-State	CGST	SGST	UTGST	IGST	Cess
8.	Payment details						
	Date	CIN	BRN		Amount		
9.	Declaration - <i>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.</i>						
Place:			Signature				
Date:			Name of Authorized Signatory:				
			Designation / Status:				

**Instructions for submission of application for extension of validity**

1. The application can be filed online before the expiry of the period of validity.
2. The application can only be filed when advance payment is made.
3. After successful filing, ARN will be generated which can be used to track the status of the application.

**Form GST REG-12***[See Rule -----]*

Reference Number -

**Date:**

To

(Name):

(Address):

Temporary Registration Number

**Order of Grant of Temporary Registration/ Suo Moto Registration**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	Building No./ Flat No.
		Floor No.
		Name of Premises/ Building
		Road/ Street
		Town/City/Locality/ Village
		District/City
		State
		PIN Code
6.	PAN of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration / temporary ID	
12.	Registration No. / Temporary ID	

(Upload of Seizure Memo / Detention Memo / Any other supporting documents)

<<You are hereby directed to file application for proper registration within 30 days of the issue of this order>>

Signature

Place

<< Name of the Officer>>:

Date:

Designation/ Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.

**Form GST REG-13**

[See Rule -----]

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others**

State /UT –

District –

**PART A**

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity, if any (applicable in case of any other person notified)	
(iii)	Name of the Authorized Signatory	
(iv)	PAN of Authorized Signatory	
(v)	Email Address of the Authorized Signatory	
(vi)	Mobile Number of the Authorized Signatory (+91)	

**PART B**

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
3.	Notification Details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone number		
	Fax Number	Mobile Number		
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	

	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	PAN		Aadhaar Number	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9.	<p><b>Documents Uploaded</b></p> <p><i>The authorized person who is in possession of the documentary evidence (<u>other than</u> UN Body/ Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p><b>Or</b></p> <p><i>The proper officer who has collected the documentary evidence from the applicant (UN Body/ Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>			
11.	<p><b>Verification</b></p> <p><i>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.</i></p>			

Place:

(Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

**Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.**

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.

**Form GST REG-14**

[See Rule -----]

**Application for Amendment in Registration Particulars**  
(For all types of registered persons)

1. GSTIN/UID			
2. Name of Business			
3. Type of registration			
4. Amendment summary			
Sr. No	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
5. List of documents uploaded			
(a)			
(b)			
(c)			
...			
6. Declaration			
<i>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</i>			
Place:		Signature	
Date:		Name of Authorized Signatory	
		Designation / Status:	



### **Instructions for submission of application for amendment**

1. Application for amendment shall be submitted online.
2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
3. For amendment in Non-Core fields, approval of the Proper Officer is not required.
4. Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered person, the said person shall be required to apply for fresh registration.
5. Any change in the mobile number or the e-mail address of authorized signatory as amended from time to time, shall be carried out only after online verification through the Common Portal.
6. All information related to PAN, Aadhaar, DIN, CIN shall be validated online by the system and Application Receipt Number (ARN) will be generated after successful validation of necessary field.
7. Status of the application can be tracked on the Common Portal.
8. No fee is payable for submitting application for amendment.
9. Authorized signatory shall not be a minor.

**Form GST REG-15**

*[See Rule -----]*

Reference Number - << >>

Date – DD/MM/YYYY

To

(Name)

(Address)

Registration Number (GSTIN/Unique ID Number (UIN))

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order of Amendment**

This has reference to your application number----- dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature

Name

Designation

Jurisdiction

Date

Place

**Form GST REG-16**

[See Rule -----]

**Application for Cancellation of Registration**

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax )	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	
6.	Reasons for Cancellation (Select one)	<ul style="list-style-type: none"> <li>○ Discontinuance /Closure of business</li> <li>○ Ceased to be liable to pay tax</li> <li>○ Transfer of business on account of amalgamation, merger/ demerger, sale, lease or otherwise disposed of etc.</li> <li>○ Change in constitution of business leading to change in PAN</li> <li>○ Death of Sole Proprietor</li> <li>○ Others (specify)</li> </ul>			
7.	In case of transfer, merger of business, particulars of registration of entity in which merged, amalgamated, transferred, etc.				
(i)	GSTIN				
(ii)	(a) Name (Legal)				
	(b) Trade name, if any				
(iii)	Address of Principal Place of Business	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	

		email		Fax Number			
8.	Date from which registration is to be cancelled.		<DD/MM/YYYY>				
9	Particulars of last Return Filed						
(i)	Tax period						
(ii)	ARN						
(iii)	Date						
10.	Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.						
	Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)			Cess	
			CGST	SGST	UTGST		IGST
	Inputs						
	Inputs contained in semi-finished goods						
	Inputs contained in finished goods						
	Capital Goods/Plant and machinery						
	Total						
11.	<u>Details of tax paid, if any</u>						
	Payment from Cash Ledger						
	Sr. No.	Debit Entry No.	CGST	SGST	UTGST	IGST	Cess
	1.						
	2.						
		Sub-Total					
	Payment from ITC Ledger						
	Sr. No.	Debit Entry No.	CGST	SGST	UTGST	IGST	Cess
	1.						
	2.						
		Sub-Total					
	Total Amount of Tax Paid						
12.	Documents uploaded						
13.	Verification						
	I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.						
	Signature of Authorized Signatory						
Place	Name of the Authorised Signatory						
Date	Designation / Status						

### Instructions for filing of Application for Cancellation

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on Common Portal.
- The following persons shall digitally sign application for cancellation, as applicable:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors/CEO
Public Limited Company	Managing / Whole-time Directors/CEO
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Directors/CEO
Unlimited Company	Managing / Whole-time Directors/CEO
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer ( CEO) or Equivalent
Statutory Body	Chief Executive Officer ( CEO) or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

In case of death of sole proprietor, application shall be made by the legal heir / successor manually before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls.

- Status of the Application may be tracked on the Common Portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.

**Form GST REG -17**

[See Rule -----]

Reference No. -

<< Date >>

To  
Registration Number (GSTIN/Unique ID)  
(Name)  
(Address)

**Show Cause Notice for Cancellation of Registration**

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

- 1
- 2
- 3

....

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM  
If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Date:

Signature  
< Name of the Officer >  
Designation  
Jurisdiction

**Form GST REG- 18**

[See Rule ----]

**Reply to the Show Cause Notice issued for cancellation for registration**

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status</p> <p>Place</p> <p>Date</p>			

**Form GST REG-19**

[See Rule ---- -]

Reference No. -  
To  
Name  
Address  
GSTIN/ UIN

Date

Application Reference No. (ARN)

Date

**Order for Cancellation of Registration**

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- Whereas no reply to notice to show cause has been submitted; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

- 1.
- 2.

The effective date of cancellation of your registration is <<DD/MM/YYYY >>.

**Determination of amount payable pursuant to cancellation:**

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	CGST	SGST	UTGST	IGST	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:

Date:

Signature  
< Name of the Officer >  
Designation  
Jurisdiction



**Form GST REG-20**

*[See Rule ----- ]*

Reference No. -  
To  
Name  
Address  
GSTIN/UIN

Date

Show Cause Notice No.

Date

**Order for dropping the proceedings for cancellation of registration**

This has reference to your reply dated ----- in response to the notice to show cause notice dated DD/MM/YYYY. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated due to the following reasons:

<< text >>

Signature  
< Name of the Officer >  
Designation  
Jurisdiction

Place:

Date:

**Form GST REG-21**

[See Rule -- ]

**Application for Revocation of Cancellation of Registration**

1.	GSTIN (cancelled)					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address (Principal place of business)					
5.	Cancellation Order No.			Date –		
6.	Reason for cancellation					
7.	Details of last return filed					
	Period of Return		ARN		Date of filing	DD/MM/YYYY
8.	Reasons for revocation of cancellation		Reasons in brief. (Detailed reasoning can be filed as an attachment)			
9.	Upload Documents					
10.	<p>Verification</p> <p>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.</p> <p style="text-align: right;">Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status</p> <p>Place Date</p>					

**Instructions for submission of application for revocation of cancellation of registration**

- A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration at the Common Portal No application for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.
- Any change in the mobile number or the e-mail address of authorized signatory submitted as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided
- Status of the application can be tracked on the Common Portal.
- No fee is payable for filing application for revocation of cancellation.

**Form GST REG-22**

*[See Rule --- ]*

Reference No. -

Date

**To**

GSTIN/Unique ID  
(Name of Taxpayer)  
(Address)

Application Reference No. (ARN)

Date

**Order for revocation of cancellation of registration**

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Signature  
Name of Proper officer  
(Designation)  
Jurisdiction –

Date  
Place

**Form GST REG-23**

[See Rule - ]

Reference Number :

Date

To

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN

Application Reference No. (ARN):

Dated

**Show Cause Notice for rejection of application for revocation of cancellation of registration**

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

1.

2.

3.

...

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM. If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature  
Name of the Proper Officer  
Designation  
Jurisdiction

**Form GST REG-24**

[See Rule --- ]

**Reply to the notice for rejection of application for revocation of cancellation of registration**

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
6.	Verification  I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.  <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p>Place</p> <p style="text-align: right;">Designation/Status _</p> <p>Date</p>			



सत्यमेव जयते

Government of India  
And  
Government of <State>  
**Form GST REG-25**  
[See rule -- ]

**Certificate of Provisional Registration**

1.	Provisional ID		
2.	PAN		
3.	Legal Name		
4.	Trade Name		
5.	Registration Details under Existing Law		
	Act	Registration Number	
(a)			
(b)			
(c)			
Date	<Date of creation of Certificate>	Place	<State>

This is a Certificate of Provisional Registration issued under the provisions of the Act.

**Form GST REG-26***[See Rule --- ]*

<b>Application for Enrolment of Existing Taxpayer</b>			
Taxpayer Details			
1. Provisional ID			
2. Legal Name (As per PAN )			
3. Legal Name (As per State/Center)			
4. Trade Name, if any			
5. PAN of the Business			
6. Constitution			
7. State			
7A Sector, Circle, Ward, etc. as applicable			
7B. Center Jurisdiction			
8. Reason of liability to obtain Registration		Registration under earlier law	
9. Existing Registrations			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		
12	Others (Please specify)		
10. Details of Principal Place of Business			

Building No. /Flat No.		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
Contact Information			
Office Email Address		Office-Telephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
10B. Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
11. Details of Additional Places of Business			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude (Optional)		Longitude(Optional)	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
11A.Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
11B.Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
Add More -----			
12. Details of Goods/ Services supplied by the Business			
Sr. No.	Description of Goods	HSN Code	



Sr. No.	Description of Services	Service Accounting Code			
13. Total Bank Accounts maintained by you for conducting Business					
Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address
14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD/ MM/ YYYY	Gender		<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					
Identity Information					
Designation		Director Identification Number			
PAN		Aadhaar Number			
Are you a citizen of India?		<Yes/No>	Passport Number		
Residential Address					
Building No/Flat No			Floor No		
Name of the Premises/Building			Road/Street		
Locality/Village			District		
State			PIN Code		
15. Details of Primary Authorized Signatory					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD / MM / YYYY	Gender		<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					
Identity Information					
Designation			Director Identification Number		

PAN		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Add More ---			
List of Documents Uploaded			
<i>A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)</i>			
16. Aadhaar Verification			
I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
17. Declaration			
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.			
Digital Signature/E-Sign			
Name of the Authorized Signatory		Place	
Designation of Authorized Signatory		Date	

### Instructions for filing of Application for enrolment

1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the Common Portal by validating his e-mail address and mobile number.
2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the GSTIN therein, shall be made available to him on the Common Portal:
3. Authorization Form:-

For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory)

I ---

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>

2.

3.

hereby solemnly affirm and declare that <<name of the authorized signatory>> to act as an authorized signatory for the business << GSTIN - Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20\_\_.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
--------	-----------	--------------------	-----------

1.

2.

Acceptance as an authorized signatory

I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory

Designation/Status

Date

Place

#### Instructions for filing online form

- Enter your Provisional ID and password as provided by the State VAT/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified. Documents required to be uploaded as evidence are as follows:-

1.	Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor Partnership Firm / LLP – Managing/ Authorized Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted) HUF – Karta Company – Managing Director or the Authorised Person Trust – Managing Trustee Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)
----	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	Local Body – CEO or his equivalent Statutory Body – CEO or his equivalent Others – Person in Charge
2.	Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3.	Proof of Principal/Additional Place of Business: (a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) & (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
4	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
5	For each Authorised Signatory: Letter of Authorization or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/CEOs
Public Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/CEO
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Managing Director/Whole Time Director/CEO
Unlimited Company	Managing/ Whole-time Director and Managing Director/Whole Time Director/CEO
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer ( CEO) or Equivalent
Statutory Body	Chief Executive Officer ( CEO) or Equivalent

Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

- Application is required to be mandatorily digitally signed as per following :-

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

*Note :- 1. Applicant shall require to register their DSC on Common portal.*

*2. e-Signature facility will be available on the common portal for Aadhar holders.*

All information related to PAN, Aadhaar, DIN, CIN, LLPIN shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the Common Portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <.....>.

Form Number : <.....-.....>

Form Description: <Application for Enrolment of Existing Taxpayers>

Date of Filing : <DD/MM/YYYY>

Taxpayer Trade Name : <Trade Name>

Taxpayer Legal Name : <Legal Name as shared by State/Center>

Provisional ID Number : <Provisional ID Number>

*It is a system generated acknowledgement and does not require any signature*

**Form GST REG-27**

[See Rule - ----- ]

Reference No.  
To  
Provisional ID  
Name  
Address

<<Date-DD/MM/YYYY>>

Application Reference Number( ARN) < >

Dated <DD/MM/YYYY>

**Show Cause Notice for cancellation of provisional registration**

This has reference to your application dated ----- . The application has been examined and the same has not been found to be satisfactory for the following reasons:-

1

2

...

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

Signature

Name of the Proper Officer  
Designation  
Jurisdiction

Date  
Place

**Form GST REG-28**

[See Rule -----]

Reference No. -

<< Date-DD/MM/YYYY>>

To  
Name  
Address  
GSTIN/ Provisional ID

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order for cancellation of provisional registration**

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

Whereas no reply to notice to show cause has been submitted; or  
 Whereas on the day fixed for hearing you did not appear; or  
 Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your provisional registration is liable to be cancelled for following reason(s).

- 1.
- 2.

**Determination of amount payable pursuant to cancellation of provisional registration:**

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	CGST	SGST	UTGST	IGST	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:  
Date:

Signature  
< Name of the Officer >  
Designation  
Jurisdiction



**Form GST REG-29***[See Rule --- ]***Application for cancellation of provisional registration****Part A**

(i) Provisional ID			
(ii) Email ID			
(iii) Mobile Number			
<b>Part B</b>			
1. Legal Name (As per PAN)			
2. Address for correspondence			
Building No./ Flat No.		Floor No.	
Name of Premises/ Building		Road/ Street	
City/Town/ Village/Locality		District	
Block/Taluka			
State		PIN	
3. Reason for Cancellation			
4. Have you issued any tax invoice during GST regime?      YES <input type="checkbox"/> NO <input type="checkbox"/>			
5. Declaration (i) I <Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name (>> do hereby declare that I am not liable to registration under the provisions of the Act.			
6. 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.			
Aadhaar Number		Permanent Account Number	
Signature of Authorized Signatory			
Full Name			
Designation / Status			
Place			
Date		DD/MM/YYYY	

**Form GST REG-30**

[See Rule --- ]

**Form for Field Visit Report**

Center/State Jurisdiction (Ward/Circle/Zone)

Name of the Officer:- << to be prefilled>>

Date of Submission of Report:-

Name of the taxable person

GSTIN/Unique ID Number –

Task Assigned by:- < Name of the Authority- to be prefilled>

Date and Time of Assignment of task:- < System date and time>

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	Longitude
	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	Comments (not more than < 1000 characters>	
	Place: Date:	Signature Name of the Officer: Designation: Jurisdiction:

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**DRAFT**  
**GOODS AND SERVICES TAX RULES, 2017**  
**PAYMENT FORMATS**

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14-05-2017

## List of Forms

<b>Sr. No.</b>	<b>Form No.</b>	<b>Title of the Form</b>
1.	Form GST PMT-01	Electronic Liability Register of registered person (Part-I: Return related liabilities)  Electronic Liability Register of taxable person (Part-II: Other than return related liabilities)
2.	Form GST PMT-02	Electronic Credit Ledger
3.	Form GST PMT-03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
4.	Form GST PMT-04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/Liability Register
5.	Form GST PMT-05	Electronic Cash Ledger
6.	Form GST PMT-06	Challan For Deposit of Goods and Services Tax
7.	Form GST PMT-07	Application for intimating discrepancy in making payment

**Form GST PMT –01**  
(See Rule ---- )

**Electronic Liability Register of Registered Person**  
**(Part–I: Return related liabilities)**  
(To be maintained at the Common Portal)

GSTIN –  
Name (Legal) –  
Trade name, if any  
Tax Period –

Act – CGST/SGST/UTGST /IGST/CESS /All   
(Amount in Rs.)

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)]	Amount debited / credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (Payable) (CGST/SGST/UTGST/IGST/CESS/Total)					
						Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
						7	8	9	10	11	12	13	14	15	16	17	18
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

**Note –**

1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
2. Under description head - liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.
3. Return shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).
4. Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

**Form GST PMT –01**

(See Rule ---- )

**Electronic Liability Register of Taxable Person**

(Part–II: Other than return related liabilities)

(To be maintained at the Common Portal)

Demand ID --

GSTIN/Temporary Id –

Demand date -

Name (Legal) –

Trade name, if any -

Stay status – Stayed/Un-stayed

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST /IGST/CESS /All



(Amount in Rs.)

Sr No.	Date (dd/ mm/ yyyy)	Reference No.	Tax Period, if applica ble	Ledger used for dischargi ng liability	Descripti on	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	Amount debited/credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (Payable) (CGST/SGST/UTGST/IGST/CESS/Total)						
							Ta x	Interes t	Penalt y	Fe e	Other s	Total	Ta x	Interes t	Penalt y	Fe e	Other s	Tota l	Status (Staye d /Un- staye d )
							8	9	10	11	12	13	14	15	16	17	18	19	20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

**Note –**

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules.
8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously.

**Form GST PMT –02**

(See Rule ---- )

**Electronic Credit Ledger of Registered Person**

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any -

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST /IGST/CESS /All 

**0**

(Amount in Rs.)

Sr No.	Date (dd/m m/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						CGST	SGST	UTGST	IGST	CESS	Total	CGST	SGST	UTGST	IGST	CESS	Total
1	2	3	4	5	6	7	8	9		10	11	12		13	14	15	16

**Balance of Provisional credit**

Sr. No.	Tax period	Amount of provisional credit balance					
		CGST	SGST	UTGST	IGST	Cess	Total
1	2	3	4	5	6	7	8

**Mismatch credit (other than reversed)**

Sr. No.	Tax period	Amount of mismatch credit					
		CGST	SGST	UTGST	IGST	Cess	Total
1	2	3	4	5	6	7	8

**Note –**

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

**Form GST PMT –03**

(See Rule ---- )

**Order for re-credit of the amount to cash or credit ledger on rejection of refund claim**

Reference No.

Date –

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Period / Tax Period to which the credit relates, if any –
6. Ledger from which debit entry was made for claiming refund -
7. Debit entry no. and date -
8. Application reference no. and date –
9. No. and date of order vide which refund was rejected
10. Amount of credit -

From ----- To -----  
cash / credit ledger

Sr. No.	Act (CGST/SGST/ UTGST IGST/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature  
Name  
Designation of the officer

Note –

‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)



**Form GST PMT –04**

(See Rule ---- )

**Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register**

1.	GSTIN			
2.	Name (Legal)			
3.	Trade name, if any			
4.	Ledger / Register in which discrepancy noticed	<input type="checkbox"/> Credit ledger <input type="checkbox"/> Cash ledger <input type="checkbox"/> Liability register		
5.	Details of the discrepancy			
	Date	Type of tax	Type of discrepancy	Amount involved
		CGST		
		SGST		
		UTGST		
		IGST		
		Cess		
6.	Reasons, if any			
7.	<b>Verification</b> I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.			
	Place	Name of Authorized Signatory		Signature
	Date	Designation /Status.....		

Note –

‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

**Form GST PMT –05**

*(See Rule ---- )*

**Electronic Cash Ledger**

*(To be maintained at the Common Portal)*

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST/IGST/CESS/All   
(Amount in Rs.)

Sr. No.	Date of deposit /Debit (dd/mm/yyyy)	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	Amount debited / credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (CGST/SGST/UTGST/IGST/CESS/Total)					
								Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
								9	10	11	12	13	14	15	16	17	18	19	20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

**Note –**

- Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.
- Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
- GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also recorded under the head “description”.
- Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head “description” .
- Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
- Date and time of deposit is the date and time of generation of CIN as reported by bank.
- ‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

**Form GST PMT –06**

(See Rule ---- )

**Challan for deposit of goods and services tax**

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
------	----------------------------------------------------	-----------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

<b>Details of Deposit</b>		<b>(All Amount in Rs.)</b>					
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST (----)						
	IGST (----)						
	CESS (----)						
	Sub-Total						
State (Name)	SGST (----)						
UT (Name)	UTGST (----)						
<b>Total Challan Amount</b>							
<b>Total Amount in words</b>							

Mode of Payment (relevant part will become active when the particular mode is selected)
-----------------------------------------------------------------------------------------

<input type="checkbox"/> e-Payment (This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)
--------------------------------------------------------------------------------------------------------------------------------------------------

<input type="checkbox"/> Over the Counter (OTC)		
Bank (Where cash or instrument is proposed to be deposited)		
Details of Instrument		
<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque	<input type="checkbox"/> Demand Draft

<input type="checkbox"/> NEFT/RTGS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of RBI
Amount	

*Note: Charges to be separately paid by the person making payment.*

Particulars of depositor	
Name	
Designation/ Status (Manager, partner etc.)	
Signature	
Date	
Paid Challan Information	
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

**Form GST PMT –07**

(See Rule ---- )

**Application for intimating discrepancy relating to payment**

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	NeFT/RTGS <input type="checkbox"/>	OTC <input type="checkbox"/>	
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date	Bank/branch on which drawn		
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
11.	Name of payment gateway (for CC/DC)					
11.	Payment detail	CGST	SGST	UTGST	IGST	Cess
12.						
13.	<p>Verification (by authorized signatory)</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.</p> <p align="center">Signature Name of Authorized Signatory Designation /Status.....</p> <p>Place Date</p>					

Note –

1. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.
4. 'CGST' stands for Central Goods and Services Tax; 'SGST' stands for State Goods and Services Tax; 'UTGST' stands for Union territory Goods and Services Tax; 'IGST' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States).

**REFUND**

**DRAFT GOODS AND SERVICES RULES, 2017**

**REFUND FORMS**

List of Forms

Sr. No	Form Number	Content
1.	GST RFD-01	<b>Application for Refund</b> –Annexure 1 Details of Goods –Annexure 2 Certificate by CA
2.	GST RFD-02	<b>Acknowledgement</b>
3.	GST RFD-03	<b>Deficiency Memo</b>
4.	GST RFD-04	<b>Provisional Refund Order</b>
5.	GST RFD-05	<b>Payment Advice</b>
6.	GST RFD-06	<b>Refund Sanction/ Rejection Order</b>
7.	GST RFD-06	<b>Interest on delayed refund order (same as refund order)</b>
8.	GST RFD-07	<b>Order for Complete adjustment of sanctioned Refund</b>
9.	GST RFD-08	<b>Notice for rejection of application for refund</b>
10.	GST RFD-09	<b>Reply to the show cause notice</b>
11.	GST RFD-10	<b>Application for Refund by any specialize agency of UN or Multilateral Financial Institution and Organization Consulate or Embassy of foreign countries, etc.</b>



[See rule-----]

**Application for Refund**

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period:                      From <DD/MM/YY>                      To <DD/MM/YY>
6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
CGST						
SGST						
UTGST						
IGST						
Cess						
Total						

7. Grounds of Refund Claim: (select from the drop down):
  - a. Excess balance in Electronic Cash ledger
  - b. Exports of goods / services- With payment of Tax
  - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
  - d. On account of assessment/provisional assessment/ appeal/ any other order
    - i. Select the type of Order:  
Assessment/ Provisional Assessment/ Appeal/ Others
    - ii. Mention the following details:
      1. Order No.
      2. Order Date <calendar>
      3. Order Issuing Authority
      4. Payment Reference No. (of the amount to be claimed as refund)
 (If Order is issued within the system, then 2, 3, 4 will be auto populated)
  - e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
  - f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
    - i. Select the type of supplier/ recipient:

1. Supplier to SEZ Unit
  2. Supplier to SEZ Developer
  3. Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
  - h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa:
  - i. Any other (*specify*):
8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)
- a. Bank Account Number :
  - b. Name of the Bank :
  - c. Bank Account Type :
  - d. Name of account holder :
  - e. Address of Bank Branch :
  - f. IFSC :
  - g. MICR :
9. Whether Self-Declaration by Applicant u/s 54(4), If applicable  Yes  No

**DECLARATION (Rule...)**

I hereby declare that the goods exported are not subject to any export duty.  
I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

**DECLARATION (Rule...)**

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature

Name –

Designation / Status

**SELF- DECLARATION**

I/We \_\_\_\_\_ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under sub rule<> of the GST Rules<...>.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

Place  
Signatory

Date

Signature of Authorized

(Name)

Designation/ Status

*Note: 1) A separate statement has to be filed under sub-rule (4) of rule 1 of draft Goods and Services Tax refund*

**Statement 1:**

(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)	IGST		CGST		SGST/ UTGST		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.				IGST	CGST	SGST/ UTGST	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):**

Tax Period: .....

GSTIN/ UIN	Invoice details								IGST		CGST		SGST/ UTGST		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 IGST/ Without IGST)

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

Date

Signature of Authorized Signatory

(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		IGST		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 IGST	Without IGST	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

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

**Statement 3:**

**Exports without payment of Tax:**

Tax Period: .....

Invoice								Shipping bill/ Bill of export			Tax payment option		IGST		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 IGST	Without IGST	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

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

**Statement 4:**

**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**

Tax Period: .....

GSTIN/ UIN	Invoice details								IGST		CGST		SGST/ UTGST		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 IGST/ Without IGST)

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								IGST		CGST		SGST/UTGST		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 IGST/ Without IGST)

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 5:

**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)	IGST		CGST		SGST/ UTGST		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.				IGST	CGST	SGST/ UTGST	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

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

**Annexure-2**  
(As per Refund Rule 2 (j))

**Certificate**

This is to certify that in respect of the refund amounting to INR << >> ----- (in words) claimed by M/s -----  
----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest,  
has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and  
other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause  
(c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

**FORM-GST-RFD-02**

[See Rule ---]

**Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate*) :

Centre                      State/                      Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
CGST						
SGST						
UTGST						
IGST						
Cess						
Total						

---

*Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status” on the GST System Portal.*

*Note 2: It is a system generated acknowledgement and does not require any signature.*

**FORM-GST-RFD-03**

[See Rule --]

**Deficiency Memo**

Reference No. :

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Subject: Refund Application Reference No. (ARN) .....Dated .....<DD/MM/YYYY>.....-Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description( select the reason from the drop down of the Refund application)
1.	<MULTI SELECT OPTION>
2.	
	Other <TEXT BOX> { <i>any other reason other than the reason select from the 'reason master'</i> }

You are advised to file a fresh refund application after rectification of above deficiencies

Date:

Signature (DSC):

Place:

Name of Proper Officer:

Designation:

Office Address:

**FORM-GST-RFD-04**

[See Rule -]

Sanction Order No:

Date: &lt;DD/MM/YYYY&gt;

**To**

\_\_\_\_\_ (GSTIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

**Provisional Refund Order**

Refund Application Reference No. (ARN) .....Dated .....&lt;DD/MM/YYYY&gt;.....-

Acknowledgement No. ....Dated .....&lt;DD/MM/YYYY&gt;.....

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr No	Description	CGST	SGST	UTGST	IGST	Cess
i.	Amount of refund claimed					
ii.	10% of the amount claimed as refund					
iii.	Balance amount					
iv.	TOTAL AMOUNT					
	<b>Bank Details</b>					
v.	Bank Account No. as per application					
vi.	Name of the Bank					
vii.	Address of the Bank /Branch					
viii.	IFSC					
ix.	MICR					

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

**FORM-GST-RFD-05**

[See Rule-----]

**Payment Advice**

Payment Advice No: -

Date: <DD/MM/YYYY>

To <Centre> PAO/ Treasury/ RBI/ Bank

**Payment Advice**

Refund Sanction Order No. ....

Order Date.....<DD/MM/YYYY>.....

GSTIN/ UIN/ Temporary ID < >

Name: < >

Refund Amount (as per Order):

	CGST	SGST	UTGST	IGST	Cess
Net Refund amount sanctioned					
Interest on delayed Refund					
Total					

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

To

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

**FORM-GST-RFD-06**

[See Rule --]

Order No.:

Date: &lt;DD/MM/YYYY&gt;

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Show cause notice No. (If applicable)

Acknowledgement No. ....

Dated .....&lt;DD/MM/YYYY&gt;

**Refund Sanction/Rejection Order**

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act\*/ interest on refund\*. Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

*\*Strike out whichever is not applicable*

Sr no	Description	CGST	SGST	UTGST	IGST	Cess
i.	Amount of refund/interest* claimed					
ii.	Refund sanctioned on provisional basis (Order No....date) (if applicable)					
iii.	Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>					
iv.	Gross amount to be paid (1-2-3)					
v.	Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No..... date....., Act Period <Multiple rows possible- add row to be given>					
vi.	Net amount to be paid					

*\*Strike out whichever is not applicable*



&1. I hereby sanction an amount of INR \_\_\_\_\_ to M/s \_\_\_\_\_ having GSTIN \_\_\_\_ under sub-section (5) of section 54) of the Act/under section 56 of the Act<sup>@</sup>

<sup>@</sup>*Strike out whichever is not applicable*

- (a) <sup>#</sup>and the amount is to be paid to the bank account specified by him in his application/
- (b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above/
- (c) an amount of ----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application<sup>#</sup> . .

<sup>#</sup>*Strike-out whichever is not applicable.*

Or

&2. I hereby credit an amount of INR \_\_\_\_\_ to Consumer Welfare Fund under sub-section (...) of Section (...) of the Act. .

&3. I hereby reject an amount of INR \_\_\_\_\_ to M/s \_\_\_\_\_ having GSTIN \_\_\_\_ under sub-section (...) of Section (...) of the Act.

<sup>&</sup>*Strike-out whichever is not applicable*

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

**FORM-GST-RFD-07**

[See Rule-----]

**Order for Complete adjustment of sanctioned Refund**

Order No.:

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN/UIN/Temp.ID No.)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

Acknowledgement No. ....

Dated .....<DD/MM/YYYY>.....

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	<b>Refund Calculation</b>	IGST	CGST	SGST	UTGST	Cess
i.	Amount of Refund claimed					
ii.	Net Refund Sanctioned on Provisional Basis (Order No...date)					
iii.	Refund amount inadmissible rejected <<reason dropdown>>					
iv.	Refund admissible (i-ii-iii)					
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No..... date..... <Multiple rows may be given>					
vi.	Balance amount of refund	Nil	Nil			Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

Date:

Signature (DSC):

Place:

Name:

Designation:

Office Address:

**FORM-GST-RFD-08**

[See Rule-----]

**Notice for rejection of application for refund**

SCN No.:

Date: <DD/MM/YYYY>

**To**

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

ACKNOWLEDGEMENT No.....

ARN.....

Dated .....<DD/MM/YYYY>.....

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ <i>any other reason other than the reasons mentioned in 'reason master'</i> }	

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above.

- You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.
- You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

**FORM-GST-RFD-09***[See Rule-----]***Reply to show cause notice**

Date: &lt;DD/MM/YYYY&gt;

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorized Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status</p> <p>Place</p> <p>Date --- DD/MM/YYYY</p>			

Place

Signature of Authorized Signatory

Date

(Name)

Designation/ Status

**FORM GST RFD-10**

[See Rule-----]

**Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization Consulate or Embassy of foreign countries, etc.**

- 1. UIN :
- 2. Name :
- 3. Address :
- 4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
- 5. Amount of Refund Claim : <INR> <In Words>

	Amount
CGST	
SGST	
UTGST	
IGST	
Cess	
Total	

- 6. Details of Bank Account:
  - a. Bank Account Number
  - b. Bank Account Type
  - c. Name of the Bank
  - d. Name of the Account Holder/Operator
  - e. Address of Bank Branch
  - f. IFSC
  - g. MICR
- 7. Reference number and date of furnishing **FORM GSTR-11**
- 8. Verification

I \_\_\_\_\_ as an authorized representative of << Name of Embassy/international organization >> 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.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:  
Place:

Signature of Authorized Signatory:  
Name:  
Designation / Status:

**INPUT TAX CREDIT**

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**DRAFT**

**GOODS AND SERVICES TAX RULES, 2017**

**INPUT TAX CREDIT FORMATS**

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14-05-2017

## List of Forms

Sr. No.	Form No.	Description
1.	Form GST ITC – 1	Declaration for claim of input tax credit under sub-section (1) of section 18.
2.	Form GST ITC – 2	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18.
3.	Form GST ITC – 3	Declaration for intimation of ITC reversal on inputs, inputs contained in semi-finished and finished goods and capital goods in stock under sub-section (4) of section 18.
4.	Form GST ITC – 4	Details of goods/capital goods sent to job worker and received back.

**Form GST ITC – 1**

[See Rule \_\_\_\_\_]

**Declaration for claim of input tax credit under sub-section (1) of section 18**

Claim made under	
Section 18 (1)(a)	<input type="checkbox"/>
Section 18 (1)(b)	<input type="checkbox"/>
Section 18 (1)(c)	<input type="checkbox"/>
Section 18 (1)(d)	<input type="checkbox"/>

1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4.	Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4) [For claim under section 18 (1)(a) and section 18 (1)(c)]	
5.	Date of grant of voluntary registration [For claim made under section 18 (1)(b)]	
6.	Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	



7. Claim under section 18 (1) (a) or section 18 (1) (b)

Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

Sr. No.	GSTIN/Registration under CX/VAT of supplier	Invoice *		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock	Unit Quantity Code (UQC)	Quantity	Value (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
7 (a) Inputs held in stock												
7 (b) Inputs contained in semi-finished or finished goods held in stock												

- In case it is not feasible to identify invoice, the principle of first-in-first out may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

Sr. No.	GSTIN/Registration under CX/VAT of supplier	Invoice */ Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
8 (a) Inputs held in stock												
8 (b) Inputs contained in semi-finished or finished goods held in stock												
8 (c) Capital goods in stock												

\* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

\*\* The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

9. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate
- e) Attachment (option for uploading certificate)

10. Verification

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory \_\_\_\_\_

Name

\_\_\_\_\_  
Designation/Status \_\_\_\_\_

Date --- dd/mm/yyyy

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)

CX stands for Central Excise

VAT stands for Value Added Tax

**Form GST ITC -02**  
 [See Rule – \_\_\_\_\_]

**Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18**

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
CGST		
SGST		
UTGST		
IGST		
Cess		

8. Particulars of certifying Chartered Accountant or Cost Accountant

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate to the transferor
- e) Attachment (option for uploading certificate)

9. Verification

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory \_\_\_\_\_

Name

\_\_\_\_\_  
Designation/Status \_\_\_\_\_

Date --- dd/mm/yyyy

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)

**Form GST ITC -03**

[See Rule – \_\_\_\_\_]

**Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18**

1. GSTIN	
2. Legal name	
3. Trade name, if any	
4(a). Details of application filed to opt for composition scheme [ applicable only for section 18 (4)]	(i) Application reference number (ARN)
	(ii) Date of filing
4(b). Date from which exemption is effective [ applicable only for section 18 (4)]	

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

Sr. No.	GSTIN/Registraction under CX/VAT of supplier	*Invoice /Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
5 (a) Inputs held in stock (where invoice is available)												
5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)												
5 (c) Capital goods held in stock (where invoice available)												
5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock ( where invoice not available)												

5 (e) Capital goods held in stock (where invoice not available)												

\* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

\*\* The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

6. Amount of ITC payable and paid (based on table 5)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of ITC paid standard				
					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8		9
1.	CGST		Cash Ledger						
			Credit Ledger						
2.	SGST		Cash Ledger						
			Credit Ledger						
3.	UTGST		Cash Ledger						
			Credit Ledger						
4.	IGST		Cash Ledger						
			Credit Ledger						
5.	CESS		Cash Ledger						
			Credit Ledger						

7. Verification

I \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory \_\_\_\_\_

Name

\_\_\_\_\_

Designation/Status \_\_\_\_\_

Date - dd/mm/yyyy

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)



**Form GST ITC-04**  
[See Rule – \_\_\_\_\_]

**Details of goods/capital goods sent to job worker and received back**

1. GSTIN -
2. (a) Legal name -  
(b) Trade name, if any -

3. Details of inputs/capital goods sent for job-work

GSTIN / Name of job worker if unregistere d	Challa n no.	Challan date	Goods Receipt date (In case of direct delivery to Job-worker)	Place of Supply (State of recipient )	Descriptio n	UQC	Quantity	Taxable value	Type of goods (Inputs /capital goods)	Amount of tax								
										CGST		SGST		UTGST		IGST		Cess
										Rat e (%)	Am t.	Rate (%)	Amt .	Rat e (%)	Am t.	Rat e (%)	Am t.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

3A. Amendment of details of inputs/capital goods removed for job-work

Original details			Revised details																		
GSTIN / Name of Job worker	Challan no.	Challan date	GSTIN / Name of Job worker	Challan No.	Challan Date	Goods Receipt date in case of direct delivery to Job-worker.	POS (place of Supply)	Description	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Amount of tax								
													CGST		SGST		UTGST		IGST		Cess
													Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

4. Details of inputs/capital goods received back from job worker or sent out from business place of job-work

GSTIN / Name of job worker	Received back/sent out directly	Original challan No.	Original challan date	Invoice details in case of sent out directly		Description	UQC	Quantity	Taxable value	Type of goods (Inputs/ capital goods)	Amount of tax									
				No.	Date						CGST		SGST		UTGST		IGST		Cess	
											Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Rate	Rate (%)	Amt.	Amt.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	

4A. Amendments of Details of inputs/capital goods received back or disposed of from business place of job-work

Receiv ed back/se nt out directly	Original details				Revised Details								Amount of tax involved on goods received								
	GSTIN / Name of job worker	Chall an no.	Chall an date	Chall an no.	Chall an date	Invoice Details in case of sent out Directly		Descriptio n	UQC	Quant ity	Taxabl e value	Type of goods (Inputs/ capital goods)	CGST		SGST		UTGST		IGST		Cess
						No.	Date						Rat e (%)	A m t.	Rat e (%)	A m t.	Rate (%)	A m t.	Rate (%)	A m t.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

5. Verification (by authorized signatory)

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.

Place

Date

Signature

Name of Authorized Signatory .....

Designation /Status.....

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)

**COMPOSITION**

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**GOODS AND SERVICES TAX RULES, 2017**  
**COMPOSITION FORMS**

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## List of Composition Formats

Sr. No.	Form No.	Description
1.	GST CMP-01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)
2.	GST CMP-02	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)
3.	GST CMP-03	Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)
4.	GST CMP-04	Intimation/Application for withdrawal from composition Levy
5.	GST CMP-05	Notice for denial of option to pay tax under section 10
6.	GST CMP-06	Reply to the notice to show cause
7.	GST CMP-07	Order for acceptance / rejection of reply to show cause notice

**Form GST CMP -01**

[See Rule -----]

**Intimation to pay tax under section 10 (composition levy)**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i)	Manufacturers, other than manufacturers of such goods as notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		2017-18
7. Jurisdiction	Centre	State
8. Declaration –  I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.		
9. Verification  I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.  <div style="text-align: right;">Signature of Authorized Signatory</div> <div style="text-align: right;">Name</div> <div style="text-align: right;">Designation / Status</div> <div style="text-align: left;">Place</div> <div style="text-align: left;">Date</div>		

**Form GST CMP -02**

[See Rule----]

**Intimation to pay tax under section 10 (composition levy)**

(For persons registered under the Act)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>.		
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State
8. Declaration –  I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.		
9. Verification  I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.  <div style="text-align: center;">Signature of Authorized Signatory</div> <div style="text-align: center;">Name</div> <div style="text-align: center;">Designation / Status</div> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">Place</div> <div style="width: 30%;"></div> <div style="width: 30%;"></div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">Date</div> <div style="width: 30%;"></div> <div style="width: 30%;"></div> </div>		



## Form GST –CMP-03

[See Rule----]

### Intimation of details of stock on date of opting for composition levy

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under section 10	(i) Application reference number (ARN)	
	(ii) Date of filing	
6. Jurisdiction	Centre	State

#### 7. Stock of purchases made from registered person under the existing law

Sr. No	GSTIN/TIN	Name of the supplier	Bill/ Invoice No.	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	10
1									
2									
<b>Total</b>									

#### 8. Stock of purchases made from unregistered person under the existing law

Sr. No	Name of the Unregistered person	Address	Bill/ Invoice No	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	
1									
2									
<b>Total</b>									

9. Details of tax paid	Amount	
	Debit entry no.	

10. Verification

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

Signature of Authorized Signatory

Name

Place

Date

Designation / Status

**Form GST – CMP-04**

[See Rule ----- ]

**Intimation/Application for Withdrawal from Composition Levy**

1. GSTIN			
2. Legal name			
3. Trade name, if any			
4. Address of Principal Place of business			
5. Category of Registered Person			
(iv)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>	
(v)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>	
(vi)	Any other supplier eligible for composition levy.	<input type="checkbox"/>	
6. Nature of Business			
7. Date from which withdrawal from composition scheme is sought		DD	MM YYYY
8. Jurisdiction	Centre	State	
9. Reasons for withdrawal from composition scheme			
10. Verification			
<p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p align="right">Signature of Authorized Signatory</p> <p align="right">Name</p> <p>Place</p> <p>Date</p> <p align="right">Designation / Status</p>			

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

**Form GST CMP- 05**

[See Rule -----]

Reference No. << ... >>

<< Date >>

To

GSTIN  
Name  
Address

**Notice for denial of option to pay tax under section 10**

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

- 1
- 2
- 3
- ....

You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place  
Date

**Form GST CMP - 06**

[See Rule ----]

**Reply to the notice to show cause**

1.	GSTIN	
2.	Details of the show cause notice	Reference no.
		Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	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 the Authorized Signatory  Date Place

**Note –**

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.
2. Supporting documents, if any, may be uploaded in PDF format.

**Form GST CMP-07**

[See Rule ----- ]

Reference No. << >>

Date-

To

GSTIN  
Name  
Address

Application Reference No. (ARN)

Date -

**Order for acceptance / rejection of reply to show cause notice**

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. -----  
- dated ----- . Your reply has been examined and the same has been found to be satisfactory and, therefore, your  
option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. -----  
- dated ----- . Your reply has been examined and the same has not been found to be satisfactory and, therefore, your  
option to pay tax under composition scheme is hereby denied with effect from << >>> for the following reasons:

<< text >>

or

- You have not filed any reply to the show cause notice; or
- You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for the  
following reasons:

<< Text >>

Date  
Place

Signature  
Name of Proper Officer  
Designation  
Jurisdiction