



Damania & Varaiya
Chartered Accountants

GST ALERT XXVIII

Sub: First GST return ----- URGENT

GST has come into force 1st July 2017.

Under GST laws, returns in prescribed form are required to be filed every month. Prescribed forms are GSTR – 1, 2 & 3.

Govt. has given relaxation time being for July & August 2017. For these two months, only one return (Form No 3B) is to be filed by 20th August & 20th September respectively.

In order to upload your return for July & August 2017, we need your Data in the attached template. Kindly fill in the same completely & email to us immediately, for further process.

You may talk to Harshad / Devesh / Sudhir / Narendra in our office for any further information.

Template, duly filled in, be emailed to: vat@dnvca.com AND servicetax@dnvca.com

Please note that Regular Returns GSTR – 1, 2 & 3 will also have to be filed later, for July & August and onwards. We will email you shortly Template for the said Regular returns.

Damania & Varaiya

14/2, Mahalaxmi Industrial Estate,
Dainik Shivner Marg,
Lower Parel, Mumbai – 13.
Branch-Pune



For any queries email at consult@dnvca.com

Date: 10th August, 2017

Name of RTP _____
 GST no of RTP _____
 Return for the month _____

Sr. No	Particulars	Rate of GST	Place of Supply	Value	SGST/ UTGST	CGST	IGST	Cess	Total
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A Outward Supplies - Taxable (including Debit/Credit notes/Advance/Advance adjusted)

A1 Intra-state Supply (including debit/Credit notes)

a	<u>Taxable Intra-state supply to Registered Persons</u>								
	Supply liable @ _____	18%		-	-	-	-	-	-
	Supply liable @ _____	18%		-	-	-	-	-	-
b	<u>Taxable Intra-state supply to Unregistered Persons</u>								
	Supply liable @ _____	18%		-	-	-	-	-	-
	Supply liable @ _____	18%		-	-	-	-	-	-
c	<u>Intra-state Supply to Composition Taxable Persons</u>								
	Supply liable @ _____	18%	-	-	-	-	-	-	
	Supply liable @ _____	18%	-	-	-	-	-	-	
d	Total of Intra State Supply (d= a+b+c)			-	-	-	-	-	-

A2 Inter-state Supply (including Debit/Credit notes/Advance/Advance adjusted) (Statewise details require)

e	<u>Taxable Inter-state supply to Registered Persons</u>								
	Supply liable @ _____	18%		-	-	-	-	-	-
	Supply liable @ _____	18%		-	-	-	-	-	-
f	<u>Taxable Inter-state supply to Unregistered Persons</u>								
	Supply liable @ _____	18%		-	-	-	-	-	-
	Supply liable @ _____	18%		-	-	-	-	-	-
g	<u>Inter-state Supply to Composition Taxable Persons</u>								
	Supply liable @ _____	18%	-	-	-	-	-	-	
	Supply liable @ _____	18%	-	-	-	-	-	-	

h	Supply to UIN holder (UN Agencies or Foreign Embassies)						
	Supply liable @ _____	18%	-		-	-	-
	Supply liable @ _____	18%	-		-	-	-
i	Total of Inter State Supply (h=e+f+g)						
j	Total of Total Outward Supply Taxable (j=d+i)						

B Outward Supplies - Zero rated (Exports/Supply to SEZ) (including Debit/Credit notes/Advance/Advance adjusted)

k	Zero Rated Supply - Exports with IGST						
	Supply liable @ _____	18%	-		-	-	-
	Supply liable @ _____	18%	-		-	-	-
l	Zero Rated Supply - Exports without IGST						
m	Zero Rated Supply - Supply to SEZ with IGST						
	Supply liable @ _____	18%	-		-	-	-
	Supply liable @ _____	18%	-		-	-	-
n	Zero Rated Supply - Supply to SEZ without IGST						
o	Total of Total Outward Zero Rated Supply (n= total of k to n)						

C Outward Supplies - Nil Rated/Exempted (including Debit/Credit notes)

	<i>NIL/ Exempted Supply</i>						

D Outward Supplies - Non GST items (including Debit/Credit notes)

	<i>Supply of Petroluem Products/Liquor</i>						

E Total Outward Supplies (including Debit/Credit notes) (E= A+B+C+D)

Name of RTP _____
 GST no of RTP _____
 Return for the month _____

Sr. No	Particulars	Rate of GST	Value	SGST/UTGST	CGST	IGST	Cess	Total
						0		
A	<u>Inward Supply - Forward Charge (including debit/credit notes)</u>							
<i>GST Paid on Intra-state Inward Supply (not liable for Reverse GST)</i>								
A1	<u>Taxable supply from Registered Persons</u>							
a	Supply liable @ _____	18%	-	-	-		-	-
	Supply liable @ _____	18%	-	-	-		-	-
b	<u>Taxable Intra state supply from ISD</u>							
	Supply liable @ _____	18%	-	-	-		-	-
	Supply liable @ _____	18%	-	-	-		-	-
c	Tax Paid on Forward Charge on Intra-state supply (c=a+b)		-	-	-	-	-	-
<i>GST Paid on Inter-state Inward Supply (not liable for Reverse GST)</i>								
A2	<u>Taxable supply from Registered Persons</u>							
d	Supply liable @ _____	18%	-			-	-	-
	Supply liable @ _____	18%	-			-	-	-
e	<u>Zero Rated Supply - Supply received by SEZ with IGST</u>							
	Supply liable @ _____	18%	-			-	-	-
	Supply liable @ _____	18%	-			-	-	-
f	<u>Taxable Inter state supply from ISD</u>							
	Supply liable @ _____	18%	-			-	-	-
	Supply liable @ _____	18%	-			-	-	-
g	<u>Import of Goods</u>							
	Supply liable @ _____	18%	-			-	-	-
	Supply liable @ _____	18%	-			-	-	-
h	Tax Paid on Forward Charge on Inter-state supply (h=d+e+f+g)		-	-	-	-	-	-
i	GST Paid on Forward Charge (i=h+c)		-	-	-	-	-	-
B	<u>Inward Supply - Reverse Charge (including debit/credit notes)</u>							

B1 GST Paid on Intra-state Inward Supply (liable for Reverse GST)							
a Taxable supply from Registered Persons - As per RCM Computation							
Supply liable @ _____	18%	-	-	-		-	-
Supply liable @ _____	18%	-	-	-		-	-
b Taxable supply from Unegistered Persons- As per RCM Computation							
Supply liable @ _____	18%	-	-	-		-	-
Supply liable @ _____	18%	-	-	-		-	-
c Tax Paid on Reverse Charge on Intra-state supply (c=a+b)							
		-	-	-		-	-
B2 GST Paid on Inter-state Inward Supply (liable for Reverse GST)							
d Import of Service - As per RCM Computation							
Supply liable @ _____	18%	-	-	-		-	-
Supply liable @ _____	18%	-	-	-		-	-
e Taxable supply from Registered Persons - As per RCM Computation							
Supply liable @ _____							
Supply liable @ _____							
f Taxable supply from Unegistered Persons- As per RCM Computation							
Supply liable @ _____	18%	-	-	-		-	-
Supply liable @ _____	18%	-	-	-		-	-
g Tax Paid on Reverse Charge on Inter-state supply (g=d+e+f)							
		-	-	-		-	-
h Tax Paid on Reverse Charge (h=g+c)							
C Supply from Composition Taxable Persons (including Debit/Credit notes)							
		-	-	-		-	-
D Zero Rated Supply - Supply received SEZ without IGST (including Debit/Credit notes)							
		-	-	-		-	-
E NIL Rated / Exempted Inward Supply (including Debit/Credit notes)							
		-	-	-		-	-
F Inward Supplies - Non GST items (including Debit/Credit notes)							
		-	-	-		-	-
G Total Inward Supplies (including Debit/Credit notes) (E=A+B+C+D)							
		-	-	-		-	-

Name of RTP _____
 GST no of RTP _____
 Return for the month _____

Computation of GST Payable on Reverse Charge

Sr. No	Particulars	Rate of GST	Value	SGST/UTGST	CGST	IGST	Cess	Total
A Reverse Charge payable on Intra-state Supplies (including Debit/Credit notes/Advance/Advance adjusted)								
A1	<i>Taxable Intra-state supply from Registered Persons (including Debit/Credit notes/Advance/Advance adjusted)</i>							
a	Payment to Advocate/Advocate firm	18%						0
b	Payment to Goods Transport Agency exceeding Rs 750/-	5%						0
c	Payment for Sponsorship (Corporate or Partnership firm)	18%						0
c	Payment to Non-employee director	18%						0
e	Total Reverse Charge on Intra State Supply by RTP (e = a+b+c+d)		0	0	0	0	0	0
A2	<i>Taxable Intra-state supply from Unregistered Persons (including Debit/Credit notes/Advance/Advance adjusted)</i>							
f	Goods as per HSN code (exceeding Rs 5,000/- per day)							0
g	Service as per SAC code							0
h	Total Reverse Charge on Intra State Supply by UP (h=f+g)		0	0	0	0	0	0
B Reverse Charge payable on Inter-state Supplies (including Debit/Credit notes/Advance/Advance adjusted)								
B1	Import of Service							
	Payments to Non Resident for Import of Service							0
	Total Reverse Charge on Import of Service		0	0	0	0	0	0
B2	<i>Taxable Inter-state supply from Registered Persons (including Debit/Credit notes/Advance/Advance adjusted)</i>							
e	Payment to Advocate/Advocate firm	18%						0
f	Payment to Goods Transport Agency exceeding Rs 750/-	5%						0
g	Payment for Sponsorship (Corporate or Partnership firm)	18%						0
h	Payment to Non-employee director	18%						0
i	Total Reverse Charge on Inter State Supply by RTP (i=e+f+g+h)		0	0	0	0	0	0
B3	<i>Inter- State Supply by Unregistered Person (including Debit/Credit notes/Advance/Advance adjusted)</i>							
j	Goods as per HSN code							0
k	Service as per SAC code							0
l	Total Reverse Charge on Inter State Supply by UP (l=j+k)		0	0	0	0	0	0
C	Total Reverse Service tax payable (A1+A2+B1+B2+B3)		0	0	0	0	0	0

Name of RTP _____
 GST no of RTP _____
 Return for the month _____

Particulars		SGST/UTGST	CGST	IGST	Cess	Total
A <u>Input Tax Credit for the month</u>						
Add	ITC as per Inward Sheet	0	0	0	0	0
B Total Credit Available		0	0	0	0	0
C <u>ITC for non payment within 180 days</u>						
Less:	Reversal of ITC claimed earlier (negative figures)					
Add:	Reclaim of ITC Reversed earlier					
	Net ITC for non payment within 180 days	0	0	0	0	0
D <u>ITC due to mismatch</u>						
Less:	Reversal of ITC claimed earlier					
Add:	Reclaim of ITC Reversed earlier					
	Net ITC for mismatch of credit	0	0	0	0	0
E	Net ITC available (E = C+D+B)	0	0	0	0	0

F Block ITC in respect of following supply					
	Supply for Personal Consumption (non business Purpose)				0
i					0
ii	Supply for Exempted Outward Supply				0
iii	Vehicle and Other Conveyance				0
iv	Food or Catering Expenses				0
v	Beuty Treatment/Plastic Surgery				0
vi	Club Membership				0
vii	Health & fitness Center Membership				0
viii	Rent a Cab				0
ix	Life & Health Insurance for Employees				0
x	Free Gifts/ Free Samples				0
xi	Goods Written off/Destroyed				0
	Total of Block Credit (Total of (i) to (xi))		0	0	0
			0	0	0
G	Net ITC availabel for utilisation (E-F)		0	0	0
			0	0	0
H ITC utilised Towards					
i	SGST/UTGST				0
ii	CGST				0
iii	IGST				0
iv	Cess				0
	ITC Utilised (Total of ((i) to (iv))		0	0	0
			0	0	0
I	ITC to be carried forward to next tax period		0	0	0

