7. Tax, interest, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable		Debit	Amount	paid
		Integrated tax	CESS	entry no.	Integrated tax	CESS
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (Please Specify)					

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.

Place Name of Authorised Signatory
Date

Form GSTR-6

Designation /Status

[See rule 65]

Return for input service distributor

Year		
Month		

1.	1. GSTIN											
2.	(a)	Legal name of the registered person										
	(b)	Trade name, if any										

3. Input tax credit received for distribution

GSTIN of supplier	Inv	oice detai	ils	Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax		CESS
								Tax	
1	2	3	4	5	6	7	8	9	10

(Amount in Rs. for all Tables)

4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period (From Table No. 3)

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				

5. Distribution of input tax credit reported in Table 4

GSTIN of recipient/State, if recipient is unregistered	ISD	invoice	Distribution of ITC by ISD						
	No.	Date	Integrated Tax	Central Tax	State / UT Tax	CESS			
1	2	3	4	5	6	7			
5A. Distribution of the amount	of eligible IT	ГС							
5B. Distribution of the amount	of ineligible	ITC							

6. Amendments in information furnished in earlier returns in Table No. ${\bf 3}$

Origin	al deta	ails						Rev	ised details			
GSTIN of supplier	No.		GSTIN of supplier		nvoice/o	lebit te details		Taxable value		Amount of Tax		
				No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
6A. Info	rmatio	n furn	ished in	Table	3 in an	earlier pe	riod w	as incorr	rect			
6B. Debi	it Note	es/Cred	lit Notes	receiv	ed [Ori	ginal]						
6C. Debi	it Note	es/Cred	lit Notes	[Ame	ndment	s]						

7. Input tax credit mis-matches and reclaims to be distributed in the tax period

Description	Integrated	Central	State/	Cess
	tax	Tax	UT Tax	
1	2	3	4	5
7A. Input tax credit mismatch				
7B. Input tax credit reclaimed on rectification of mismatch				

8. Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus)

GSTIN of	ISD c	redit no.	ISD	invoice	I	nput tax distr	ribution by ISI	D
recipient	No.	Date	No.	Date	Integrated Tax	Central Tax	State Tax	CESS
1	2	3	4	5	6	7	8	9
8A. Distribution of	the amou	nt of eligib	ole ITC					
8B. Distribution of the amount of ineligible ITC								

9. Redistribution of ITC distributed to a wrong recipient (plus / minus)

Origi	nal inpu	t tax credit	distribu	tion	Re	e-distribu	ition of i	input tax credit to the correct recipient					
GSTIN of	ISD inv	oice detail		credit	GSTIN of new	ISD invoice		SD invoice Input tax credit redistributed					
original recipient	No.	Date	No	Date	recipient	No.	Date	Integrated Tax	Central Tax	State Tax	CESS		
1	2	3	4	5	6	7	8	9	10	11	12		
9A. Dist	ribution	of the amou	ınt of el	igible IT	TC								
9B. Distr	ribution o	of the amou	ınt of in	eligible	ITC								

10. Late Fee

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(a) Central Tax			
(b) State/UT Tax			
Bank Account Details (Drop Down)		

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 Authorised Signatory

Place Name of Authorised Signatory

Date Designation /Status

Instructions:-

1. Terms Used :-

a. GSTIN:- Goods and Services Tax Identification Number

b. ISD:- Input Service Distributor

c. ITC: - Input tax Credit.

- 2. GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.
- 3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
- 4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
- 5. ISD will have late fee and any other liability only.
- 6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
- 7. Ineligible ITC will be in respect of supplies made as per Section 17(5).
- 8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
- 9. Table 7 in respect of mismatch liability will be populated by the system.
- 10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.

Form GSTR-6A

[See Rule 59(3) & 65]

Details of supplies auto-drafted form (Auto-drafted from GSTR-1)

Year		
Month		

1.	. GSTIN										
2.	(a)	Legal name of the registered person									
	(b)	Trade name, if any									

3. Input tax credit received for distribution

(Amount in Rs. for all Tables)

GSTIN	Inv	oice det	ails	Rate	Taxable	Amount of Tax									
of supplier					value										
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	Cess						
1	2	3	4	5	6	7	8	9	10						

[भाग II-खण्ड 3(i)] भारत का राजपत्र : असाधारण 309

4. Debit / Credit notes (including amendments thereof) received during current tax period

Details of or	riginal d	locument		Revised details of document or details of Debit / Credit Note										
GSTIN of	No.	Date	GSTIN	No.	Date	Value	Rate	Taxable	Amount of tax					
supplier			of supplier					value	Integrated tax	Central Tax	State / UT Tax	Cess		
1	2	3	4	5	6	7	8	9	10	11	12	13		
			_								·			

Form GSTR-7

[See rule 66 (1)]

Return for Tax Deducted at Source

			,	Year						
			M	ontl	n				•	
. GSTIN										

1.	GSTIN															
2.	(a) Legal name of the Deductor	Auto Populated														
	(b) Trade name, if any	Auto Populated														

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

GSTIN	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source							
of deductee		Integrated Tax	Central Tax	State/UT Tax					
1	2	3	4	5					

4. Amendments to details of tax deducted at source in respect of any earlier tax period

	Original	details		Revised details										
Month	GSTIN of deductee	Amount paid to deductee on which	GSTIN	Amount paid to deductee on which										
		tax is deducted	of deductee	tax is deducted	Integrated Tax	Central Tax	State/UT Tax							
1	2	3	4	5	6	7	8							