## **Instructions:-**

- 1. Terms Used:
  - a. GSTIN:- Goods and Services Tax Identification Number
  - b. TCS:- Tax Collected at source
- 2. An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.
- 3. TCS liability will be calculated on the basis of table 3 and table 4.
- 4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.
- 5. Cash ledger will be debited for the refund claimed from the said ledger.
- 6. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.
- 7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

#### Form GSTR -11

[See rule 82]

# Statement of inward supplies by persons having Unique Identification Number (UIN)

Year		
Month		

1	UIN								
2.	Name of the person having UIN	Auto populated							

# 3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier		nvoice/I ote/Cred detail	it Note	Rate	Taxable value	Amount of tax					
	No	Date	Value			Integrated	Central	State/	CESS		
						tax	Tax	UT Tax			
1	2	3	4	5	6	7	8	9	10		
3A. Invoi	ces rec	eived									
3B. Debi	t/Credi	t Note re	eceived								

## 4. Refund amount

Integrated tax	Central Tax	State/ UT Tax	CESS
1	2	3	4
Bank 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.	

Place

Name of Authorised Signatory

Date

Designation /Status

## **Instructions:-**

- 1. Terms Used:
  - a. GSTIN:- Goods and Services Tax Identification Number
  - b. UIN:- Unique Identity Number
- 2. UIN holder has to file GSTR-11 for claiming refund on quarterly basis or otherwise as and when required to file by proper officer.
- 3. Table 3 of GSTR-11 will be populated from GSTR-1.
- 4. UIN holder will not be allowed to add or modify any details in GSTR-11.

#### Form GST PCT - 1

[See rule 83(1)]

## Application for Enrolment as Goods and Services Tax Practitioner

## Part -A

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