

Report GST STL-01.02

List of registered persons of the State/UT who have adjusted IGST liability from ITC of SGST/ UTGST and CGST

(for col. 3 of 01.01& 02.01)

[Sec 53 of CGST/SGST Act]

State/UT -

Year -

Month -

(Amount in Rs.)

| Sr. No. | GSTIN | Trade name (Legal name, If not available) | Category of cross-utilization (Returns/ Other than returns) | ARN/ IGST Demand id | Tax period of return | IGST paid from CGST ITC | GST paid from SGST/ UTGST ITC |
|---------|-------|---|---|---------------------|----------------------|-------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |
| | | | | | | | |
| Total | | | | | | | |

- Note:** 1. Invalid return of supplier shall not be taken into consideration for the purpose of apportionment/settlement. Invalid return of buyer, however, shall be considered in case he uses cross utilization for payment of liability since the supplier has already made payment and revenue has accrued to the Government from supplier.
2. In case of cross-utilization of the credit for purposes other than returns, demand id will be mentioned.
3. ARN refers to Acknowledgement Reference Number of Return.
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