

Report GST STL-01.06

List of registered persons who have made inter-State inward supplies for which ITC is declared as ineligible including ITC lapsed due to opting into composition scheme

(for col. 7 of 01.01& 02.01)

[Sec 17 of IGST Act]

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN of recipient	Category of ITC to be distributed	Trade name (Legal name, if not available)	ARN	Tax period of return/ Month of filing Stock intimation	Amount of IGST available for distribution	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9

Note :

1. Relevant section for claiming and reversing ITC - Section 17(5) and 18(4) of CGST/SGST Act.
2. Categories of Column 3 shall be as follows:
Category A : Supply for which ITC is ineligible as per section 17(5) of CGST/SGST Act.
Category B : ITC lapsed due to opting for composition scheme as per section 18(4) of CGST/SGST Act.
Category C : ITC lapsed due to cancellation of Registration as per section.