

Report GST STL-02.01

State/UT wise book adjustment between CGST and IGST based on returns, other than returns and information received from Customs authorities

Year -

Month -

(Amount in Rs.)

Sr. No	State/ UT	IGST Liability adjusted against CGST ITC (including cross utilization by ISD)	CGST Liability adjusted against IGST ITC	CGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit	CGST portion of IGST for inter-State supplies made to Composition taxable person /Non- resident taxable person/ UIN holders	CGST portion of IGST collected on B to B supplies where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme	CGST portion of IGST collected on B to B supplies where ITC remains unutilized till specified period	CGST portion of IGST collected on supplies imported by unregistered persons	CGST portion of IGST for supplies imported by Composition taxable persons/UIN holders	CGST portion of IGST collected on goods/ services imported by registered person (other than composition) where ITC is declared as ineligible	CGST portion of IGST collected on goods imported by registered person where ITC remains unutilized till specified period	CGST portion of interest related to returns paid on IGST	Net Amount payable (-) by Central tax account to IGST a/c/ receivable (+) from IGST account to Central tax a/c [sum of col. 4 to 13 - col. 3]
1	2	3	4	5	6	7	8	9	10	11	12	13	14
								Total					