

Report GST STL-03.01

Distribution of IGST amount recovered against demand, compounding amount paid and amount deposited for filing appeal

[Sec 17 of IGST Act]

Year -

Month -

(Amount in Rs.)

Sr. No.	State /UT	Category of IGST amount to be distributed	Amount of IGST recovered or deposited for filing appeal					Amount apportioned	
			Tax	Interest	Penalty	Compounding Amount	Total	CGST portion of the IGST	SGST/ UTGST portion of the IGST
1	2	3	4	5	6	7	8	9	10
		Total							

Note:

- 1) Relevant Section: Sec 79, Sec 107, Sec 112 and Sec 138 of CGST/SGST Act
- 2) Category mentioned in column 3 above shall be as follows :
 - (a) Category A : IGST amount recovered on demand under section 79 of CGST/SGST Act
 - (b) Category B : IGST amount deposited for filing appeal under section 107, 112 of CGST/SGST Act
 - (c) Category C: IGST compounding amount deposited under section 138 of CGST/SGST Act