

### Report GST STL-05.01

State-wise consolidated statement showing a summary wherein Integrated Tax paid by taxpayer has already been apportioned but subsequently the liability of Integrated tax of the taxpayer is reduced due to various provisions of the CGST Act, SGST Act and UTGST Act leading to a reduction in amount to be apportioned to Centre (Central Tax) and from State (State Tax)/Centre (Union Territory Tax)

[Sec 17 of IGST Act]

State/UT/All -

Year -

Month -

(Amount in Rs.)

Sr. No.	Description	Reduction in amount	
		SGST/UTGST	CGST
1.	Issue of credit notes by suppliers where supply not eligible for ITC as per section 17 of CGST Act, SGST Act and section 21 of UTGST Act <i>(details coming from STL 5.02)</i>		
2.	Reduction due to issue of credit notes to Composition taxable person <i>(details coming from STL 5.03)</i>		
3.	Reduction due to issue of credit notes to unregistered persons <i>(details coming from STL 5.04)</i>		
4.	Reduction due to refund of deposit made for filing appeal along with interest <i>(details coming from STL 5.05)</i>		
5.	Reduction on account of interest apportioned earlier on account of mismatch of ITC/Credit Note but now reclaimed <i>(details coming from STL 5.06)</i>		
6.	Amount apportioned on account of inter-State inward supplies for which ITC was declared as ineligible but now becomes eligible <i>(details coming from STL 5.07)</i>		
7.	Amount apportioned on account of recovery of outstanding dues and subsequently refunded with interest due to appeal order <i>(details coming from STL 5.08)</i>		

8.	Reduction due to – (a) Amendment in returns, or (b) Release of refund in specified categories (c) Any other reason of the amount already apportioned ( <i>details coming from STL 5.09</i> )		
	Total		

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