

## Report GST STL-05.02

(for S. No. 1 of 5.01)

List of registered taxpayers who had made inter State supply of goods or services or both and the said Integrated Tax was already apportioned as per provisions of section 17(2) of the IGST Act as the supply was not eligible for credit as per section 17 of CGST Act, SGST Act and section 21 of UTGST Act. The demand was subsequently reduced due to issuance of credit notes/ ISD Credit notes to taxpayers for the said supply

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN of supplier	Trade name (Legal name, if not available)	ARN	Tax period of return	Credit note no.	Credit note date	Amount of IGST involved in the note	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10
Total									

Relevant section - Section 20 and 34(2) of CGST/SGST Act