

Report GST STL-05.09

(for S. No 8 of 5.01)

List of registered taxpayers where the liability of payment of Integrated Tax is reduced due to an amendment in the amount payable after the payment on account of rectification of return or who have claimed refund of supplies or any other reduction

State/UT -

Year -

Month -

(Amount in Rs.)

| Sr. No. | GSTIN /UIN | Trade name (Legal name, if not available) | ARN | Tax period of ARN | Reduction due to Amendment of amount already apportioned | SGST/ UTGST portion of IGST | CGST portion of IGST |
|---------|------------|---|-----|-------------------|--|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |
| | | | | | | | |
| Total | | | | | | | |

Relevant Section: Section 37(3), 38(5), 39(a) and 55 of CGST/SGST Act and section 16 of IGST Act.

Note : Column (4) shall be given in the following categories.

Category A : Reduction due to rectification of return.

Category B : Reduction on account of refund to UIN holders.

Category C : Reduction due to refund against exports or supplies to SEZ.

Category D : Reduction due to any other reason.