

Report GST STL-07.02
Consolidated Settlement Register for Centre
(Book adjustment between CGST, IGST or Cess)

State/UT /All-

Year -

Month -

(Amount in Rs.)

Sr. no.	Details	Amount Credited	Amount debited	Net Settlement Amount
1.	Book adjustment between CGST and IGST for a State/UT relating to Returns (STL 2.01)			
2.	Distribution of IGST amount recovered, compounding amount and amount of pre-deposit (STL 3.01)			
3.	Distribution of IGST amount where place of supply could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to issue of credit notes, refund of pre-deposit etc. (STL 5.01)			
5.	Settlement between Centre and State/UT on account of recovery made out of refund (STL 6.01)			
	Total			

Notes:

- 1) Settlement of funds between Centre and States under section 53 of CGST/SGST Act and section 18 of IGST Act on cross-utilization of credit of IGST for discharging liabilities of SGST/UTGST, CGST and vice-versa shall be made after filing of return irrespective of return status whether valid or invalid.
- 2) Apportionment of IGST will be done on the basis of valid return filed by the taxable person.
- 3) Apportionment of IGST borne on import of goods, under section 17 of IGST Act, will be done on the basis of information received from Customs authorities.
- 4) Apportionment of IGST amount collected due to issue of debit note will be done in original tables.
- 5) Month represents the month in which apportionment is being done.
- 6) Tax period represents the period to which the return or the information supplied by Custom authority pertains.
- 7) ARN refers to Application Reference Number.