

FORM GST RET-3

[See rule ----]

Quarterly Return (Sugam)

Financial Year				
Tax period	From --- To --			

1.	GSTIN																
2.	(a)	Legal name of the registered person	<Auto>														
	(b)	Trade name, if any	<Auto>														
	(c)	ARN	<Auto (after filing)>														
	(d)	Date of ARN	<Auto (after filing)>														

3. Summary of outward supplies, inward supplies attracting reverse charge, debit / credit notes etc. and tax liability

(Amount in ₹ for all tables)

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of outward supplies						
1.	Taxable supplies made to consumers and unregistered persons (B2C) [table 3A of FORM GST ANX-1]	<Auto>				
2.	Taxable supplies made to registered persons (other than those attracting reverse charge) (B2B) [table 3B of FORM GST ANX-1]	<Auto>				
3.	Liabilities relating to the period prior to the introduction of current return filing system and any other liability to be paid	<User input>				
4.	Sub-total (A) [sum of 1 to 3]	<Auto>				
B. Details of inward supplies attracting reverse charge						
1.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [table 3H of FORM GST ANX-1]	<Auto>				
2.	Sub-total (B) [sum of 1]					
C. Details of debit / credit notes issued, advances received / adjusted and other reduction in liabilities						

Sr. No.	Type of supply	Value	Tax amount			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Debit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
2.	Credit notes issued (FORM GST ANX-1) (Other than those attracting reverse charge)	<Auto>				
3.	Advances received (net of refund vouchers and including adjustments on account of wrong reporting of advances earlier)	<User input>				
4.	Advances adjusted	<User input>				
5.	Reduction in output tax liability on account of transition from composition levy to normal levy, if any or any other reduction in liability	<User input>				
6.	Sub-total (C) [1-2+3-4-5]	<Auto>				
D. Total value and tax liability (A+B+C)		<Auto>				

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
A. Details of ITC based on auto-population from FORM GST ANX-1, action taken in FORM GST ANX-2 and other claims						
1.	Credit on all documents which have been rejected in FORM GST ANX-2 (net of debit /credit notes)	<Auto>				
2.	Credit on all documents which have been kept pending in FORM GST ANX-2 (net of debit /credit notes)	<Auto>				
3.	Credit on all documents which have been accepted (including deemed accepted) in FORM GST ANX-2 (net of debit/credit notes)	<Auto>				
4.	Eligible credit (after 1 st July, 2017) not availed prior to introduction of this return but admissible as per Law (transition to new return system)	<User Entry>				
5.	Inward supplies attracting reverse charge (net of debit / credit notes and advances paid, if any) [table 3H of FORM ANX-1]	<Auto>				
6.	Upward adjustment in input tax credit due to receipt of credit notes and all other adjustments and reclaims	<User input>				
7.	Sub-total (A) [sum of 3 to 6]	<Auto>				
B. Details of reversals of credit						

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Credit on documents which have been accepted in previous returns but rejected in the current tax period (net of debit / credit notes)	<Auto>				
2.	Supplies not eligible for credit [out of net credit available in table 4A above]	<User input>				
3.	Reversal of input tax credit as per the law (Rule 37, 39, 42 & 43)	<User input>				
4.	Other reversals including downward adjustment of ITC on account of transition from composition levy to normal levy, if any	<User input>				
5.	Sub-total (B) [sum of 1 to 4]	<Auto>				
C. ITC available (net of reversals) (A- B)		<Auto>				
D. ITC declared during first two months of the quarter						
1.	First month	<Auto>				
2.	Second month	<Auto>				
Sub-total (D) [sum of 1& 2]		<Auto>				
E. Net ITC available (C-D)		<Auto>				

5. Amount of TDS and TCS credit received in electronic cash ledger

Sr. No.	Type of tax	Integrated tax	Central tax	State /UT tax
1	2	3	4	5
1.	TDS			
2.	TCS			
3.	Total			

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including late reporting of invoices of previous tax periods, rejection of accepted documents by recipient) <i>(to be computed by the system)</i>						
2.	Interest on account of reversal of input tax credit <i>(to be calculated by the taxpayer)</i>						

3.	Interest on account of late reporting of reverse charge supplies (to be calculated by the taxpayer)								
4.	Others interest liability (to be specified) (to be calculated by the taxpayer)								
5.	Total								

7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any		Adjustment of negative liability of previous tax period		Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	Integrated tax	Central tax	State / UT tax	Cesses	Tax/Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Integrated tax													
2.	Central tax													
3.	State/UT tax													
4.	Cess													
5.	Total													

8. Refund claimed from electronic cash ledger

Sr. No.	Description	Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8
1.	Integrated tax						
2.	Central tax						
3.	State / UT tax						
4.	Cess						
5.	Total						

9. Verification

I hereby solemnly affirm and declare that the information given herein above, in FORM GST ANX-1 and FORM GST ANX-2 is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place -
Date -

Signature
Name of Authorized Signatory
Designation /Status