

SYNOPSIS OF VARIOUS FORMS IN GST AT ONE PLACE

CA. Nayan Jain (Associate member of Team GST Cornor)

There are many numbers of FORMs & statements in the upcoming GST scenario which is likely to be beginning from 1st July, 2017. For the simplicity & sake of all stakeholders, we are making here an attempt to provide synopsis details of all FORMs & statements in GST at one place under following heads:-

- Registration
- Returns
- Composition Levy
- Input Tax Credit
- Payment
- Refund
- Transitional Provision
- Accounts & Records
- E-Way Bill
- Assessment
- Audit
- Appeal & Revision
- Advance Ruling

Below Information/detail is based on The Central Goods & Service tax Act, 2017, Composition Rules, Valuation Rules, Transition Rules, Input Tax Credit Rules, Revised Invoice Rules, Revised Payment Rules, Revised Refund Rules, Revised Registration Rules as on 2nd April, 2017 and the draft rules on Accounts & Records, Advance Ruling, Appeal & Revision, Assessment & Audit , E-Way Bill as on 13th May, 2017:

1. FORMS RELATED TO REGISTRATION

Sr. No.	FORM	Particulars
1.	FORM GST REG-1	Application for Registration PART`A – Declaration of PAN, Mobile No., E-mail address, State or Union territory of the applicant PART`B – Application for Registration
2	FORM GST REG-2	Acknowledgement of filing FORM GST REG-01
3	FORM GST REG-3	Notice for Seeking Additional Information/ Clarification/ Documents relating to Application of registration
4	FORM GST REG-4	Furnishing of Clarification/Additional Information/Document sought in FORM GST REG-03
5	FORM GST REG-5	Order of Rejection of Application of Registration
6	FORM GST REG-6	Issue of Registration Certificate
7	FORM GST REG-7	Application for Registration as Tax Deductor or Tax Collector at Source
8	FORM GST REG-8	Order of Cancellation of Application for Registration as Tax Deductor or Tax Collector at Source

Sr. No.	FORM	Particulars
9	FORM GST REG-9	Application for Registration of Non-Resident Taxable Person
10	FORM GST REG-9A	Application for Registration of a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient
11	FORM GST REG-10	Application for extension in period of operation by Casual Taxable Person or Non-Resident Taxable Person
12	FORM GST REG-11	Suo Moto Registration by Proper Officer
13	FORM GST REG-12	Application to grant Unique Identity Number to special entities
14	FORM GST REG-13	Application for amendment in particulars subsequent to registration
15	FORM GST REG-14	Issue an order for amendment particulars in registration detail
16	FORM GST REG-15	Application for Cancellation of Registration
17	FORM GST REG-16	Show Cause Notice for Cancellation of Registration
18	FORM GST REG-17	Reply to SCN for Cancellation of Registration
19	FORM GST REG-18	Order for Cancellation of Registration
20	FORM GST REG-19	Order for dropping the SCN for Cancellation of Registration
21	FORM GST REG-20	Application for Revocation of Cancellation of Registration
22	FORM GST REG-21	Order for Revocation of Cancellation of Registration
23	FORM GST REG-22	Show Cause Notice for rejecting application for revocation of cancellation of registration
24	FORM GST REG-23	Furnishing of clarification/additional information/ in respect of application filed for Revocation of Cancellation of Registration
25	FORM GST REG-24	Application for Migration of persons registered under Existing Law on a provisional basis
26	FORM GST REG-25	Certificate of provisional registration to every person incorporating GSTIN therein , other than TDS deductor or an ISD, registered under an existing law and having PAN (For Migration of persons under Existing Law)
27	FORM GST REG-26	Cancellation of provisional registration where particulars or information asked for, have either not been furnished or not found to be correct or complete
28	FORM GST REG-27	Show Cause Notice for cancelling provisional registration certificate granted
29	FORM GST REG-28	Application by every person registered under any of the existing laws, who are not liable to be registered under GST within 30 days from the appointed day.
30.	FORM GST REG-29	Detail of physical verification of business premises i.e. documents, photographs etc

2. FORMS RELATED TO RETURNS

Sr. No.	FORM	Particulars
1.	FORM GSTR-1	Details of Outward Supplies of goods or services or both
2.	FORM GSTR-1A	Details of inward supplies as added, corrected or deleted by the recipient in his FORM GSTR-2 or FORM GSTR-4 are made available to the supplier.
3.	FORM GSTR-2	Details of Inward Supplies of goods or services or both received
4.	FORM GSTR-2A	Details of Outward Supplies furnished in his FORM GSTR-1 by the supplier are made available to the recipient in <u>Part A of FORM GSTR-2A</u> Details of Invoices furnished in FORM GSTR-6 by an Input Service Distributor are made available to the recipient in <u>Part B of FORM GSTR-2A</u> Details of Tax deducted at source furnished in FORM GSTR-6 by the deductor are made available to the deductee in <u>Part C of FORM GSTR-2A</u> Details of Tax collected at source furnished in FORM GSTR-8 by an e-commerce operator are made available to the concerned person in <u>Part D of FORM GSTR-2A</u>
5.	FORM GSTR-3	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax PART A:- Electronically generated on the basis of information furnished in FORM GSTR-1, FORM GSTR-2 & other liability of preceding tax period. PART B:- Discharge his liability towards tax, interest, penalty, fees or any other amount payable by debiting Electronic Cash Ledger or Electronic Credit Ledger; or PART B:- May claim refund of any balance in the electronic cash ledger
6.	FORM GSTR-3A	Notice to a registered taxable person who fails to furnish return under Section 39 and Section 45
7.	FORM GSTR-3B	When the time limit for filing details of outward and inward return (FORM GSTR-1 and FORM GSTR-2) are extended then monthly return in lieu of FORM GSTR-3
8.	FORM GSTR-4	Submission of Quarterly Return by the Composition Supplier
9.	FORM GSTR-4A	Details of outward supplies furnished in his FORM GSTR-1 by the supplier are made available to the recipient in FORM GSTR-4A.
10.	FORM GSTR-5	Return for Non-Resident taxable person
11.	FORM GSTR-6	Return for Input Service Distributor
12.	FORM GSTR-6A	Details of outward supplies furnished in his FORM GSTR-1 by the supplier are made available to the recipient in FORM GSTR-6A.
13.	FORM GSTR-7	Return by a person required to deduct tax at source
14.	FORM GSTR-7A	TDS Certificate
15.	FORM GSTR-8	Statement of supplies by an e-commerce operator

Sr. No.	FORM	Particulars
16.	FORM GST MIS-1	<p>Final acceptance of claim of Input Tax Credit and communication thereof</p> <p>Claim of input tax credit in respect of any tax period which has been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted & communicated in FORM GST MIS-1</p> <p>Any discrepancy in the claim of ITC and the details of Output Tax Liabile to be added and communication thereof in FORM GST MIS-1 to the person making such claim</p> <p>Duplication of claims of input tax credit in the details of inward supplies & communicated to the registered person making such claim</p>
17.	FORM GST MIS-2	Communication and rectification of discrepancy in claim of input tax credit to supplier
18.	FORM GST MIS-3	<p>Final acceptance of claim of reduction in output tax liability and communication thereof</p> <p>Claim of reduction in output tax liability in respect of any tax period which has been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted & communicated in FORM GST MIS-3</p> <p>Communication and rectification of discrepancy in reduction of output tax liability and reversal of claim of reduction to the registered person making such claim</p> <p>Duplication of claims for reduction in output tax liability in the details of outward & communication thereof</p>
19.	FORM GST MIS-4	Communication and rectification of discrepancy in reduction of output tax liability and reversal of claim of reduction to the recipient
20.	FORM GST MIS-5	Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier made available to the supplier
21.	FORM GST MIS-6	Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier made available to the e-commerce
22.	FORM GSTR-9	Annual Return
23.	FORM GSTR-9A	Annual return by person paying tax under section 10 i.e. composition
24.	FORM GSTR-9B	Copy of Audited Annual Account & Reconciliation Return
25.	FORM GSTR-10	Final Return
26.	FORM GSTR-11	Details of inward supplies to be furnished by a person having UIN
27.	FORM GST PCT-1	Application for enrolment as goods and services tax practitioner
28.	FORM GST PCT-2	Either accept or reject the application filed in FORM GST PCT-1 (for enrolment as goods and services tax practitioner)
29.	FORM GST PCT-3	Order of disqualified of GST practitioner
30.	FORM GST PCT-4	SCN for disqualifying Goods and Services tax practitioner

Sr. No.	FORM	Particulars
31.	FORM GST PCT-5	List of Goods and Services tax practitioner on the Common Portal
32.	FORM GST PCT-6	Consent given by a registered person to goods and services tax practitioner for furnish return
33.	FORM GST PCT-7	Withdrawal of authorisation provided in FORM GST PCT -6

3. FORMS RELATED TO COMPOSITION LEVY

Sr. No.	FORM	Particulars
1.	FORM GST CMP-1	Intimation for composition levy by a person; who has been granted provisional registration and who opts to pay tax under section 10 i.e. Composition Levy (prior to appointed day but not later than 30 days from the appointed day)
2.	FORM GST CMP-02	Intimation for composition levy by a registered person who opts to pay tax under section 10 i.e. Composition Levy (prior to the commencement of the financial year for which option to pay tax under this scheme exercise)
3.	FORM GST CMP-03	Details of stock including the inward supply of goods received from unregistered persons to be provided by a person who has been granted provisional registration adopts pay tax under composition levy (Migration)
4.	FORM GST CMP-04	Application for withdrawal from the composition scheme when ceases to satisfy any of the condition of the composition scheme. Application for withdrawal from the composition scheme who intends to withdraw from the composition scheme
5.	FORM GST CMP-05	Show Cause Notice for denying the option to pay tax under Composition levy by the officer (Reason to believe that not eligible to pay tax u/s 10 or contravened the provision of the Act or these rules)
6.	FORM GST CMP-06	Reply to Show Cause Notice
7.	FORM GST CMP-07	Order for accepting or denying the option to pay tax under Composition levy upon receipt of reply to SCN

4. FORMS RELATED TO INPUT TAX CREDIT

Sr. No.	FORM	Particulars
1.	FORM GST ITC-01	Declaration to the effect that following are eligible to avail of input tax credit on the inputs lying in stock or inputs contained in semi-finished or finished goods lying in stock, or the credit claimed on capital goods a person who has applied for registration within 30 days <ul style="list-style-type: none">❖ from the date on which he becomes liable to registration and has been granted such registration; or a person who takes registration under section 25(3)❖ a person who takes voluntarily registration u/s 25(3)❖ Where any registered person ceases to pay tax under composite levy or becomes liable to pay tax u/s 9.❖ Where an exempt supply of goods or services or both by the registered person becomes taxable.
2.	FORM GST ITC-02	Details of sale, merger, de-merger, amalgamation, lease or transfer of business
3.	FORM GST ITC-03	Manner of reversal of credit under following circumstances (Where any registered person opt to pay tax under section 10 i.e composition scheme or where goods or service supplied by him becomes wholly exempt) Details of output tax liability pertaining to the amount of ITC, relating to inputs lying in stock, inputs contained in semi-finished and finished goods lying in stock, and capital goods lying in stock in terms of Section 18(4)

5. FORMS RELATED TO PAYMENT

Sr. No.	FORM	Particulars
1.	FORM GST PMT-01	Electronic Tax Liability Register of Taxpayer (Part-I: Return related liabilities) (Part-II: Other than return related liabilities)
2.	FORM GST PMT-02	Electronic Credit Ledger for Input Tax Credit
3.	FORM GST PMT-03	If the refund so filed is rejected, the amount debited to electronic credit ledger, to the extent of rejection is re-credited
4.	FORM GST PMT-04	Communication of discrepancy in his electronic credit ledger to proper officer
5.	FORM GST PMT-05	Electronic Cash Ledger for tax, interest, penalty etc
6.	FORM GST PMT-06	Challan For Deposit of Goods and Services Tax
7.	FORM GST PMT-07	Application For Credit of Missing Payment (CIN not generated)

6. FORMS RELATED TO REFUND

Sr. No.	FORM	Particulars
1.	FORM GST RFD-01	Refund Application FORM Annexure:-1 Details of Goods Annexure:-2 Certificate by CA
2.	FORM GST RFD-02	Acknowledgement of receipt of refund application FORM
3.	FORM GST RFD-03	Notice of deficiency on application for refund
4.	FORM GST RFD-04	Refund order on provisional basis
5.	FORM GST RFD-05	Payment advice for the amount sanctioned
6.	FORM GST RFD-06	Refund Sanction/Rejection Order
7.	FORM GST RFD-07	Order for complete adjustment of claimed refund
8.	FORM GST RFD-08	Show Cause Notice for rejecting of refund application
9.	FORM GST RFD-09	Reply to Show Cause Notice
10.	FORM GST RFD-10	Refund application FORM for any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries and any other person or class of persons as may be specified
11.	FORM GST RFD-11	Statement of Inward Supply of Goods or Services for any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries and any other person or class of persons as may be specified

7. FORMS RELATED TO TRANSITIONAL PROVISIONS

Sr. No.	FORM	Particulars
1.	FORM GST Tran-01	1. Application in respect of tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day. 2. Declaration of stock held by a principal on the appointed day. 3. Details of goods sent on approval basis.

8. FORMS RELATED TO ACCOUNTS & RECORDS

Sr. No.	FORM	Particulars
1.	FORM GST ENR-01	Details regarding his business or detail of consigner, consignee & other relevant details of goods furnished by the owner of warehouse or godown & transporter

9. FORMS RELATED TO E-WAY BILL

Sr. No.	FORM	Particulars
1.	FORM GST INS-01	PART A:- Furnish information relating to goods prior to the commencement of movement of goods. PART B:- Furnish the information relating to the transporter prior to the commencement of movement of goods. E-Way Bill is generated by the transporter.
2.	FORM GST INS-02	Furnish information regarding consolidated e-way bill in case of multiple consignments by the transporter.
3.	FORM GST INS-03	PART A:- Summary report of every inspection of goods in transit recorded by proper officer. PARTB:- Final report
4.	FORM GST INS-04	Uploading of information regarding interception & detention of period exceeding 30 minutes.

10. FORMS RELATED TO ASSESSMENT

Sr. No.	FORM	Particulars
1.	FORM GST ASMT-01	Application by registered person requesting payment of tax on a provisional basis
2.	FORM GST ASMT-02	Notice by proper officer requiring the registered person to appear in person or furnish additional information or documents in support of application furnished under FORM GST ASMT-01
3.	FORM GST ASMT-03	Reply to Notice under FORM GST ASMT-02
4.	FORM GST ASMT-04	Order either rejecting the application or allowing payment of tax on a provisional basis by registered person
5.	FORM GST ASMT-05	Execution of a bond in accordance with section 60 (2)
6.	FORM GST ASMT-06	Notice for calling information and records required for finalization of assessment under Section 60(3)
7.	FORM GST ASMT-07	Final Assessment Order (Amount payable or refundable)
8.	FORM GST ASMT-08	Application for release of security after the issue of order
9.	FORM GST ASMT-09	Order for release of security
10.	FORM GST ASMT-10	Notice seeking explanation in respect of discrepancy found in returns i.e scrutiny order
11.	FORM GST ASMT-11	Reply to notice and payment of tax, interest and any other amount made thereof or furnish an explanation for the discrepancy
12.	FORM GST ASMT-12	Reply to SCN in FORM GST ASMT-11, found satisfactory, needs to be informed by proper officer
13.	FORM GST ASMT-13	Order of assessment of non-filers of returns under section 62(1)
14.	FORM GST ASMT-14	Notice to an unregistered taxable person for best judgment basis
15.	FORM GST ASMT-15	Reply of Notice to an unregistered taxable person for best judgment basis
16.	FORM GST ASMT-16	Order of summary assessment
17.	FORM GST ASMT-17	Application of withdrawal of the Summary Assessment Order
18.	FORM GST ASMT-18	Order of withdrawal or rejection of application furnished in FORM GST ASMT-17

11. FORMS RELATED TO AUDIT

Sr. No.	FORM	Particulars
1.	FORM GST ADT-01	Notice for conducting audit by proper officer to registered person
2.	FORM GST ADT-02	Findings of audit to the registered person
3.	FORM GST ADT-03	Issuance of direction of Special Audit to the registered person
4.	FORM GST ADT-04	Findings of special audit to the registered person

12. FORMS RELATED TO APPEAL & REVISION

Sr. No.	FORM	Particulars
1.	FORM GST APL-01	Appeal to the Appellate Authority [Section107(1)] (In case of person aggrieved by any decision or order passed under the act by any adjudicating authority)
2.	FORM GST APL-02	Final Acknowledgement indicating appeal number
3.	FORM GST APL-03	Appeal to the Appellate Authority [Section107(2)] (On the direction of commissioner)
4.	FORM GST APL-04	Summary of order by Appellate Authority or Appellate Tribunal [Section107(11)]
5.	FORM GST APL-05	Application to the Appellate Tribunal [Section112(1)]
6.	FORM GST APL-06	Memorandum of cross-objections to the Appellate Tribunal [Section112(5)]
7.	FORM GST APL-07	Application to the Appellate Tribunal [Section112(3)]
8.	FORM GST APL-08	Appeal to High Court [Section117(1)]

13. FORMS RELATED TO ADVANCE RULING

Sr. No.	FORM	Particulars
1.	FORM GST ARA-01	Application to the Authority for Advance Ruling
2.	FORM GST ARA-02	Application to the Appellate authority for Advance Ruling

Feedback/Suggestions are invited at gstcornor@gmail.com or whatsapp at 8989077616.

Anyone can also easily join our leading what's group by filling our Google form @ bit.do/gstcornor.

Disclaimer:

The views expressed in this article are of the **CA. Nayan Jain, Nyn (Associate member of Team GST Cornor)**. The information cited in this article has been drawn from various provision of The CGST Act, Rules, ICAI publications and other various sources. While every effort has been made to keep, the information cited in this article error free, team GST Cornor does not take the responsibility for any typographical or clerical error which may have crept in while compiling the information provided in this article.

This article includes general information about legal issues and developments in the proposed law of GST in India. Such materials are for informational purposes only and may not reflect the most current legal developments. These informational materials are not intended, and must not be taken, as legal advice on any particular set of facts or circumstances. We disclaim all liability in respect to actions taken or not taken based on any or all the contents of this article to the fullest extent permitted by law. Do not act or refrain from acting upon this information without seeking professional legal counsel.