

Annexure A
Annexure A-1 (Output SGST)

In Rs.

Details of Outward SGST On supply of eligible goods during the quarter

Sr No	Type of Outward Supplies	Inter-state supply		Intra-state supply		
		Total taxable value	Integrated tax	Total taxable value	State tax	CGST
A1	Outward taxable supplies of eligible goods (other than zero rated, nil rated and exempted)					
B1	Export of eligible goods with payment of IGST					
C1	Supplies of eligible goods to special economic zone developer or a special economic zone unit with payment of IGST					
D1	Export of eligible goods without payment of IGST					
E1	Supplies of eligible goods to a special economic zone developer or a special economic zone unit without payment of IGST					
F1	Total					
G1	Total output SGST of Eligible goods					
H1	Other Ineligible Outward Supplies					
I1	Total (output as per GST return)					

Annexure A-2 (Eligible ITC)

ITC for eligible inward supplies (other than capital goods) used / to be used in eligible goods during the quarter

Sr No	ITC Utilized	Inter-state supply		Intra-state supply	
		Total taxable value	Integrated tax	Total taxable value	State tax
A2	(1) Import of goods(used in eligible goods) utilized for payment of output SGST liability.				
	(2) Import of services (used in eligible goods) utilized for payment of output SGST liability.				
	(3) Inward supplies liable to reverse charge (used in eligible goods) utilized for payment of output SGST liability.				
	(4) Inward supplies from ISD (used in eligible goods) utilized for payment of output SGST liability.				
	(5) All other ITC of Goods and Services (used in eligible goods) utilized for payment of output SGST liability.				
	Total (A2)				
B2	ITC reversed for eligible goods	Total taxable value	Integrated Tax	Total taxable value	State tax
	(1) As per Rule 42 of CGST Rules				
	(2) Others				
	Total (B2)				
C2	Ineligible ITC for eligible goods	Total taxable value	Integrated Tax	Total taxable value	State tax
	(1) As per Section 17(5)				
	(2) Others				
	Total (C2)				
D2	Eligible ITC on eligible inward supply of goods (D2=A2-B2-C2)				

Annexure A-3

ITC IGST available for adjustment against Output SGST during the quarter			
Sr No	Utilisation of ITC	Integrated tax	State tax
A3	Opening balance of eligible ITC i.e. at the beginning of the quarter (same as closing balance of earlier tax period)		
B3	Eligible ITC for eligible goods during the quarter (As per D2 of Ann.A-2)		
C3	Total eligible ITC for eligible goods available for utilisation during the quarter (C3=A3+B3)		
D3	ITC adjusted toward Outward IGST		
E3	ITC adjusted toward Outward CGST		
F3	Balance ITC available for adjustment toward Outward SGST (F3=C3-D3-E3)		

Annexure A-4

Calculation of the amount of Re-imburement for the quarter		
	Details	Amount
A4	Total output SGST supply of eligible goods during tax period (as per "G1" of - Annexure A-1)	
B4	Adjustment of - ITC of SGST...(as per D2 of Ann.A-2)	
C4	Balance output SGST liability = A4-B4	
D4	ITC of IGST used against output SGST liability of blanced ITC of IGST at "F3" of Ann. A-3	
E4	Balance Output SGST liability to be paid in Cash = C4 - D4	
F4	SGST paid as per cash ledger against net output SGST liability (against E4)	
G4	Claim of Reimbursement Amount (F4+D2)	

Annexure A-5

Closing balance of eligible ITC as per Credit ledger of GSTR-B3 at the end of quarter		
	Item	Amount in Rs.
A5	Balance of eligible ITC of IGST	
B5	Balance ITC of CGST	
C5	Balance ITC of SGST	

I hereby solemnly affirm and declare that information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from

Signature of Authorised Person with
(Proprietor/MD/Director/Partner)

Date:
Place:

Certified by Statutory Auditor in case of investment in P&M is more than Rs. 10 Crores

Certified by Tax Auditor

Certified by Chartered Accountant
