Government of India/State Department of -----

GSTR-4

[See Rule....]

Quarterly Return for Compounding Taxable person

1. GSTIN	• • • • • • • • • • • • • • • • • • • •								
2. Name of the Taxable	Person								
3. Address									
			10100						
(S. No. 1, 2 and 3 shall be	e auto-populat	ted o	n lo	ogg	ing	g)			
4. Period of Return	From	r	Го				 	 	

5. Inward supplies including supplies received from unregistered persons

(figures in Rs)

GSTIN/ Name of unregistered supplier		Invoice					IG	ST	CGST		SG	ST
	No.	Date		ValueGoods/ServicesHSN/	SAC	Taxable value	Rate	Am	t Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)		(8)	(9)	(10)	(11)	(12)	(13)
Auto populated Not auto populated (Claimed)				Shall be auto popul					0)			

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated Shall be aut	o populated from counte	erparty GSTR1 and	GSTR5		
Others				*	

5A. Amendments to details of inward supplies including supplies received from unregistered persons in earlier tax periods

Original Inv	oice				I	Revised 1	Details				IGST	CGST		S	GST
GSTIN of supplier	No.		GSTIN of supplier	No.	Date		Goods/ Service s		Taxable value	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Other than	supplie	s attra	acting re	everse c	harge										
Auto populated								Shall b	e auto populated	from	counterparty	GSTR1 and	GSTR5]	
Not auto populated (Claimed)															
Supplies attuuregistered				e (Other	rs clain	ned by th	ne recei	ver Tax	xable Person	n would	include su	ipplies re	eceived fr	rom	
populated Others						Shall	be auto	populated	from counterpa	urty GST1	R1 and GSTF	25			

6. Goods /Capital goods received from Overseas (Import of goods)

(figures in Rs)

			Bill of entry		10	GST
No.	Date	Value	HSN*	Assessable Value	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)

^{*}at 8-digit level

6A. Amendments in Goods /Capital goods received from Overseas (Import of goods) of earlier tax periods

Original Bill	of Entry	ry		IGST				
No.	Date	No.	Date	Value	HSN	Assessable Value	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

7. Services received from a supplier located outside India (Import of services)

(figures in Rs)

	Invoice							
No	Date	Value	SAC	Assessable Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		

7A. Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods

Origi	nal Invoice		Rev	rised details of		IGS	ST	
No	Date	No	Date	Value	SAC	Taxable value	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

8. Outward Supplies made

(figures in Rs)

S.No.	Nature of supplies	Turnover	Compounding tax rate	Compounding	g tax amount
	·			CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)
1	Intra-state supplies				
2	Non GST Supplies				

8A. Amendments to Outward Supplies related to intra-state supplies

S.No.	Quarter	Revised Turnover	Compou	nding tax rate	Revised Co tax ar	mpounding nount
			CGST	SGST	SGST	SGST
(1)	(3)	(4)	(5)	(6)	(7)	(8)
1						

9. Details of Credit/Debit Notes issued and received

GSTIN	Type of note (Debit /Credit)		bit Note/ dit note	Original Inv	Original Invoice				Different	ial Tax		
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other than	reverse charge			ĺ			i -		i		1	
Reverse ch	narge					1						
			Detail	s shall be auto po	opulated from co	unterparty GSTR1	and GSTI	R 5				

9A. Amendment to Details of Credit/Debit Notes Issued and Received of earlier tax periods

(figures in Rs)

Origina cre	l Debit N dit note	lote/	Revised Deta Note/ credit not	ails of origin	nal Debit	Type of note (Debit/Credit)	Differential Value (Plus or Minus)		Differential Tax				
GSTIN	No.	Date	GSTIN	No.	Date			IGST		CGST	`	SGST	'
					,			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Other than	reverse	charge	ļ.	,		,							
				Details shall	be auto popular	ed from counterparty	GSTR1 and GST	R 5					
Reverse cha	arge												3

10. TDS Credit received

GSTIN	Invoice	/Docume	ent	Date of	Value on which	TDS_IGST		TDS_CGST		TDS_SGST	
of deductor				Payment to	TDS has been						
	No	Date	Value	the deductee	deducted	Rate	Amt	Rate	Amt	Rate	Amt
							•				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Shall	be auto populated	from counterparty	TDS return					

11. Tax liability under reverse charge arising on account of time of supply without receipt of Invoice

(figures in Rs)

GSTIN/UIN/ Name of	State Code	Goods/Services	HSN/SAC of supply	Taxable Value of supply	IGST		TAX CGST		SGST	
customer/unre gistered supplier			or suppry		Rate	Tax	Rate	Tax	Rate	Tax
Liability under	reverse chai	rge								

11A. Amendment in Tax liability under Reverse Charge arising on account of time of Supply without receipt of Invoice

	Original Deta	iils			Revised	Details			Taxable Value of supply	TAX					
Month	GSTIN/UIN /Name of	State Code	Goo ds/	HSN/ SAC	GSTI N/UIN	State Code	Goods /Servic	HSN/S AC		IGST		CGST	1	SGST	
	customer/ unregistere d supplier		Servi		Name of custo mer/u nregist ered suppli er		es			Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Liability	under reverse	charge				

12. Tax already paid on account of time of supply for invoices received in the current period relating to reverse charge.

(figures in Rs)

Invoice No.	Transaction id		Tax Paid on account of time of supply								
	(A number assigned by the system	IGST		CGST		SGST					
	when tax was paid)	Rate	Tax	Rate	Tax	Rate	Tax				
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)				

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on advance receipt/on occurrence of time of supply

13. Liability Payable

Description	IGST#		SGST#	Compounding Tax		
				CGST	SGST	
(1)	(2)	(3)	(4)	(5)	(6)	
Tax payable for previous tax period\$						
(i) Outward supplies						
(ii) Inward supplies on reverse						
charge Tax payable for current tax period						
(i) Outward supplies						
(ii) Inward supplies on reverse charge						
•						
Interest						
Late Fees						
Penalty						
Others (Please Specify)		11				

T_{-4-1}			
Total			
1000			

Tax paid in respect of supplies attracting reverse charge and those received from unregistered persons \$ Details for tax payable for previous tax period will be reflected Quarter- wise.

14. Details of Tax Payment

(figures in Rs)

	Cash Ledger Debit Entry No.	Date	IGST	CGST	SGST	Compounding Tax		Total tax paid
	Entry 110.	·				CGST	SGST	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tax paid								
Interest paid								
Fee paid								
Penalty								
Others								

15. Refund Claimed

S.N	Description	Minor head	CGST	SGST	IGST	Compounding Tax		
0		(Tax/Interest/ Fee/				CGST	SGST	
		Penalty/Other						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1.	Refund claimed from cash ledger							
2.	Bank Account Details*							

This should be one of the bank accounts mentioned in the GSTIN	
6. Are you likely to cross composition limit before the date of next return: Y/N	
Ihereby declare that the information given in this return is true, correct and	l complete in every respect. I
further declare that I have the legal authority to submit this return.	
Place:	
Date:	(Signature of Authorized Person)
Note:	
1. To be furnished by 18 th of the month succeeding the quarter	