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

GSTR-6

***[See Rule… ]***

RETURN FOR INPUT SERVICE DISTRIBUTOR

1. GSTIN: …………………….

1. **Name of the Registered person: …………………….**

(S.No. 1 and 2 will be auto-populated on logging)

1. **Period: Month …………….. Year………………**

4. From Registered Taxable Persons (to be auto-populated from counter party GSTR-1 and GSTR-5)

**(figures in Rs)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **GSTIN**  **of supplier** | **Invoice** | | | | | | **IGST** | | **CGST** | | **SGST** | | **POS**  (only if differe nt from the locatio n of  recipie | **Eligibility of ITC as Input/Capital goods/Input services/none** | **Total Tax available as ITC $** | | | **ITC available this month $** | | |
| **IGST** | **CGS T** | **SGS T** | **IGST** | **CGS T** | **SGST** |
| No. | Date | Value | Servi ces | SAC | Taxa  ble value | Rat e | Amt | Rate | Amt | Rat e | Amt |  | Amt | Amt | Amt | Amt | Amt | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |

**Other than supplies attracting reverse charge**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Auto populated |  |  | Sha | ll be au | to popu | lated fro | m cou | nterpar | ty GST | R1 and | GSTR | 5` |  |  |  |  | |  |  |  |  |
|  |  |  |  | |  | | |
| Not auto populated (Claimed  ) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |

$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

Note: If the supply is received in more than one lot, the invoice information should be reported in the return period in which the last lot is received and recorded in the books of accounts.

4A. Amendments to details of inward supplies received in earlier tax periods

**(figures in Rs)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Origin al**  **Invoic e** | | **GST IN**  **of supp lier** | **Revised/Original Invoice** | | | | | | **IGST** | | **CGST** | | **SGST** | | **POS**  (only if differen t from the location of recipien  t | **Eligibilit y of ITC as Input/Ca pital goods/In put services/ none** | **Total Tax available as ITC $** | | | **ITC available this month $** | | |
|  |  | **IGST** | **CGS T** | **SGST** | **IGST** | **CGS T** | **SGST** |
| No. | Dat e | Valu e | Serv ices | SA C | Taxabl e value | Rat e | Amt | Rat e | Amt | Rat e | Amt | Amt | Amt | Amt | Amt | Amt | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| **Other than supplies attracting reverse charge** | | | | | | | | | | | | | | | | | | | | | | |
|  |  | Auto  popu lated |  |  | Sh | all be | auto | populated | from c | ounterp | arty GS | TR1 a |  |  |  | **Input** |  |  |  |  |  |  |
|  |  | nd GS | TR5 | **None** |  | | |  |  |  |
|  |  | Not  auto popu lated (Clai med) |  |  |  |  |  |  |  |  |  |  |  |  |  | **Same as**  **above** |  |  |  |  |  |  |

$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

5. Details of Credit/Debit Notes

**(figures in Rs)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **GST IN** | **Type of note (Debit**  **/Credit)** | **Debit Note/ credit note** | | **Original Invoice** | | **Differe ntial Value (Plus or Minus)** | **Differential Tax** | | | | | | **Eligibili ty for ITC**  (select from drop down as in Table 5 above) | **Total Tax available as ITC** | | | **ITC available this month** | | |
|  |  | No  . | Date | No. | Date |  | IGST | | CGST | | SGST | | IG  ST | CG  ST | SG  ST | IG  ST | CGS  T | SGS  T |
| Ra te | A  mt | Ra te | A  mt | Ra te | A  mt | A  mt | Am t | Am t | A  mt | Amt | Amt |
| (1) |  | (2) | (3) | (4) | (5) | (7) | (8) | (9) | (1  0) | (1  1) | (1  2) | (1  3) | (14) | (1  5) | (16  ) | (17  ) | (1  8) | (19) | (20) |
| Other than reverse charge | | | | | | | | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Reverse charge | | | | | | | | | | | | | | | | | | | |
|  |  |  |  | Detai | ls shall be | auto populat | ed from | coun | terpar | ty GS | TR1 an | d GST | R 5 |  |  |  |  |  |  |

5A. Amendment to Details of Credit/Debit Notes of earlier tax periods

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Original Debit Note/ credit note** | **Revised Details of original Debit Note/ credit note** | **Type of note (Debit/Cr edit)** | **Differen tial Value (Plus or Minus)** | **Differential Tax** | **Eligibi lity for ITC**  (select | **Total Tax available as ITC** | **ITC available this month** |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **GST IN** | **N**  **o.** | **Da te** | **GST IN** | **N**  **o.** | **Da te** |  |  | IGST | | CGST | | SGST | | from drop down as in Table 5 above) | IGS  T | CG  ST | SG  ST | IGS  T | CG  ST | SG  ST |
| Ra te | A  mt | Ra te | A  mt | Ra te | A  mt | Am t | Amt | Amt | Am t | Amt | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Other than reverse charge | | | | | | | | | | | | | | | | | | | |
|  |  |  |  |  | Det | ails shall be a | uto popu | lated | from co | unter | party GS | TR1 | and GSTR 5 |  |  |  |  |  |  |
| Reverse charge | | | | | | | | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

6. Input Service Distribution

**(figures in Rs)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **GSTIN of**  **the Supplier** | **Document Type** (invoice/revised invoice/debit note/revised debit note/credit note/credit  note) | **No.** | **Date** | **SAC** | **GSTIN of receiver of credit** | **Invoice/Document No.** | | | | |
| No. | Date | ISD Credit distributed | | |
| IGST | CGST | SGST |
| (1) | (2) | (3) | (4) |  | (5) | (6) | (7) | (8) | (9) | (10) |
|  |  |  |  |  |  |  |  |  |  |  |

6A. Revision of Input Service Distribution of earlier tax periods

**(figures in Rs)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **GSTIN of receiver of credit** | **Original Invoice/Document No.** | | **Revised Invoice/Document No.** | | | | |
| No. | Date | No. | Date | ISD Credit distributed | | |
| IGST | CGST | SGST |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|  |  |  |  |  |  |  |  |

7. ISD Ledger

**(figures in Rs)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | **IGST** | **CGST** | **SGST** | **Total** |
| (1) | (2) | (3) | (4) | (5) |
| **Opening Balance** |  |  |  |  |
| ITCs received\* |  |  |  |  |
| ITC Reversal |  |  |  |  |
| ITC Distributed Distributed as IGST Distributed as CGST Distributed as SGST |  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Closing balance** |  |  |  |  |

**I hereby declare that the information given in this return is true, correct and 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 13th of the month succeeding the tax period)