#### **FORM GSTR-4**

[See rule 62]

# Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

			Year					
1.		GSTIN						
2.	(a)	Legal name of the registered person	<auto></auto>					
	(b)	Trade name, if any	<auto></auto>					
3.	(a)	Aggregate turnover in the preceding Financial Year (Auto populated)						
	(b)	ARN	<auto>(after filing)&gt;</auto>					
	(c)	Date of ARN	<auto>(after filing)&gt;</auto>					

## 4. Inward supplies including supplies on which tax is to be paid on reverse charge

GSTIN of supplier		oice de	tails	Rate	Taxable value		Amoui	nt of tax		Place of supply (Name of State/UT)	
	No.	Date	Value				Integrated Central State/UT CESS				
						Tax	Tax	Tax			
1	2	3	4	5	6	7	8	9	10	11	
	4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. In	4B. Inward supplies received from a registered supplier (attracting reverse charge)										

4C. In	4C. Inward supplies received from an unregistered supplier									
4D. In	4D. Import of service									

## 5. Summary of self-assessed liability as per FORM GST CMP-08

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr.	Description	Value		Amoun	t of tax	
No.			Integrated	Central	State/ UT	Cess
			tax	tax	tax	
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
2.	Inward supplies attracting reverse charge including import of services	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
3.	Tax paid (1+2)	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
4.	Interest paid, if any	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>

## 6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr.	Type of supply	Rate of tax	Value		Amou	nt of tax	
No	(Outward/ Inward)	(%)		Integrate	Central	State/	Cess
	mwaru)			d tax	tax	UT	
•						tax	
1	2	3	4	5	6	7	8
				<auto></auto>	<auto></auto>	<auto< td=""><td><auto></auto></td></auto<>	<auto></auto>
						>	
				<auto></auto>	<auto></auto>	<auto< td=""><td><auto></auto></td></auto<>	<auto></auto>
						>	
				<auto></auto>	<auto></auto>	<auto< td=""><td><auto></auto></td></auto<>	<auto></auto>
						>	
		Total		<auto></auto>	<auto></auto>	<auto< td=""><td><auto></auto></td></auto<>	<auto></auto>
						>	

#### 7. TDS/TCS Credit received

GSTIN of Deductor / e-	Gross Value	Amount		
commerce operator		Central Tax	State/UT Tax	
1	2	3	4	

### 8. Tax, interest, late fee payable and paid

Sr. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM GST CMP-08)	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<auto></auto>	<auto></auto>	<auto></auto>				
2.	Central tax	<auto></auto>	<auto></auto>	<auto></auto>				
3.	State/UT tax	<auto></auto>	<auto></auto>	<auto></auto>				
4.	Cess	<auto></auto>	<auto></auto>	<auto></auto>				

## 9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry	
						Nos.	
1	2	3	4	5	6	7	
(a) Integrated							
tax							
(b) Central Tax							
(c) State/UT							
Tax							
(d) Cess							
Bank Account Details (Drop Down)							

#### Verification

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

Signature of Authorised Signatory

Place Name of Authorised Signatory

Date Designation / Status

#### **Instructions:-**

- 1. Terms used:
  - (a) GSTIN: Goods and Services Tax Identification Number
  - (b) TDS: Tax Deducted at Source
  - (c) TCS: Tax Collected at Source
- 2. The details in **FORM GSTR-4**, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
- 3. Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
- 4. Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
  - (i) Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
  - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge;
  - (iii) Table 4C to capture supplies from unregistered supplier;
  - (iv) Table 4D to capture import of services.
- 5. Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in **FORM GST CMP-08** during the financial year.
- 6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.