

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

(S. No. 1, 2 and 3 shall be auto-populated on logging)

4. Period of Return From..... To.....

5. Inward supplies including supplies received from unregistered persons

(figures in Rs)

GSTIN/ Name of unregistered supplier	Invoice						IGST		CGST		SGST	
	No.	Date		ValueGoods/ServicesHSN/	Taxable	Rate	Amt	Rate	Amt	Rate	Amt	
	(1)	(2)	(3)	(4)	SAC value	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Auto populated												
Not auto populated (Claimed)												

Shall be auto populated from counterparty GSTR1 and GSTR5

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

Auto populated												
Others												

Shall be auto populated from counterparty GSTR1 and GSTR5

8. Outward Supplies made

(figures in Rs)

S.No.	Nature of supplies	Turnover	Compounding tax rate	Compounding 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

(figures in Rs)

S.No.	Quarter	Revised Turnover	Compounding tax rate		Revised Compounding tax amount	
			CGST	SGST	SGST	SGST
(1)	(3)	(4)	(5)	(6)	(7)	(8)
1						

9. Details of Credit/Debit Notes issued and received

(figures in Rs)

GSTIN	Type of note (Debit /Credit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential 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												
Reverse charge												

Details shall be auto populated from counterparty GSTR1 and GSTR 5

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

(figures in Rs)

Original Debit Note/ credit note			Revised Details of original Debit Note/ credit note			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													
			Details shall be auto populated from counterparty GSTR1 and GSTR 5										
Reverse charge													

10. TDS Credit received

(figures in Rs)

GSTIN of deductor	Invoice/Document			Date of Payment to the deductee	Value on which TDS has been deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value			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 customer/unre- gistered supplier	State Code	Goods/Services	HSN/SAC of supply	Taxable Value of supply	TAX					
					IGST		CGST		SGST	
					Rate	Tax	Rate	Tax	Rate	Tax

Liability under reverse charge

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

	Original Details				Revised Details				Taxable Value of supply	TAX					
Month	GSTIN/ UIN /Name of customer/ unregistere d supplier	State Code	Goo ds/ Servi ces	HSN/ SAC	GSTI N/ UIN Name of custo mer/u nregist ered suppli er	State Code	Goods /Servi ces	HSN/S AC		IGST		CGST		SGST	
										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 (A number assigned by the system when tax was paid)	Tax Paid on account of time of supply					
		IGST		CGST		SGST	
		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

(figures in Rs)

Description	IGST#	CGST#	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)					

Total					
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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
						CGST	SGST	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tax paid								
Interest paid								
Fee paid								
Penalty								
Others								

15. Refund Claimed

S.No	Description	Minor head (Tax/Interest/ Fee/ Penalty/Other)	CGST	SGST	IGST	Compounding Tax	
						CGST	SGST
(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

16. Are you likely to cross composition limit before the date of next return: Y/N

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 18th of the month succeeding the quarter