Government of India/State

Department of -----

GSTR-5

[See Rule....]

RETURN FOR NON RESIDENT TAXABLE PERSONS (FOREIGNERS)

1. GSTIN				
2. Name of the Taxable I	Person			
3. Address				
(S. No. 1, 2 and 3 shall be	auto-populated	on logging)		
4. Period of Return	From	To		
5. Goods imported				

S. No.	Description of goods	Bill of Entry No.	Bill of Entry Date	HSN Code*	UQC	Quantity	Value	IGST paid, if any	Eligibility for ITC as inputs/capital goods/none	IGST	ITC available this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8A)	(9)	(10)	(11)

								1	
,	'	'	1	'	'	,			

^{*} at 8-digit level

5A. Amendments in Goods imported of earlier tax periods

Original Entry	I Bill of		Revised	l/Origin	al Bill o	f entry	-	IGST	Eligibility for ITC as inputs/capital	Total IGST available as ITC	ITC available this month
No.	Date	No.	Date	Value	e HSN	Taxable value	Rate	Amt	goods/none		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
r.											

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

(figures in Rs)

		Invoice			I	GST	ITC Adm	issibility
No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC Admissible as input services/none	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	-							

6A. Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods

Origin	al Invoice		Revis	ed details	of Invoice		IG	ST	ITC Ad	missibility
No	Date	No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC Admissible as input services/none	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

7. Outward supplies made:

(figures in Rs.)

S.	GSTI			Inv	voice			I	GST	C	GST	SC	SST	POS	Indicate	Date of
No	N, if	No.	Dat	Valu	Goo	HS	Taxab	Rate	Amt	Rat	Amt	Rate	A	(only if	if	time of
	any		e	e	ds/S	N/S	le			e			mt	different	supply	supply if
					ervi	AC	value							from the	attracts	it is
					ces									location	reverse	before
														of	charge	date of
														recipient	\$	invoice
)		
(1)	(2)	(3)	(4)	(5)	(5A)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13	(14)	(15)	(16)
)			

7A. Amendments to details in Outward supplies

	riginal ivoice	GSTIN/ UIN, if any		Revise	ed/Origi	nal Invoi	ce	I	GST	CG	ST	S	GST	if different from the	Date of time of supply if different from date of invoice
No.	Date		No.	Date	Goods/S ervices	1	Taxable Value	Rate	Amt.	Rate	Amt	Rate	Amt	of recipient	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

7. Details of Credit/Debit Notes

(figures in Rs)

GSTIN/ UIN/ Name of receiver	Type of note (Debit/ Credit)	Debit Not not			ginal voice	Differ ential Value (Plus or Minus			Di	fferenti	al Tax	3
		No.	Date	No.	Date		IG	ST	CO	GST		SGST
	·						Rat e	Am t	Rat e	Am t	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10	(11)	(12)	(13)

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier

7A. Amendment to Details of Credit/Debit Notes of earlier tax periods

GSTIN/ UIN	Type of note (Debit/ Credit)	Origina cı	al Debit Note/ redit note	Origin Debit I note	al /Revised Note/ credit	Differenti al Value (Plus or Minus)]	Differenti	al Tax		
		No.	Date	No.	Date		IGST		CGST	,	SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

8. Tax paid (figures in Rs.)

Description	Tax payable	Debit no. in ITC	ITC (IGST) utilized	Debit no. in cash	Tax paid in cash (after
		ledger		ledger	adjusting ITC)
(1)	(2)	(3)	(4)	(5)	(6)
IGST					
CGST					
SGST				•	
Interest				•	
Penalty			Non-editable		
Fee			Non-editable		
Total					

9. Closing stock of Goods

S. No.	Description of goods	HSN	UQC	Quantity	Value (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)

10. Refund Claimed from Cash Ledger

S.No		IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
1.	Refund claimed from cash ledger			
2.	Bank Account Details*			

I	hereby declare that the information given in this return is true, correct and complete in every respect.
further declare that	I have the legal authority to submit this return.
Place:	
Date:	(Signature of Authorized Person)

Note:

1. To be furnished on monthly basis by 20th of the month succeeding tax period & within 7 days after expiry of registration