

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

GSTR-6

[See Rule....]

RETURN FOR INPUT SERVICE DISTRIBUTOR

1. **GSTIN:**
2. **Name of the Registered person:**
(S.No. 1 and 2 will be auto-populated on logging)
3. **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 different from the location of recipient) | Eligibility of ITC as Input/Capital goods/Input services/none | Total Tax available as ITC \$ | | | ITC available this month \$ | | | |
|-------------------|---------|------|-------|----------|-----|---------------|------|-----|------|------|------|------|--|---|-------------------------------|------|------|-----------------------------|------|------|------|
| | No. | Date | Value | Services | SAC | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt | | | IGST | CGST | SGST | IGST | CGST | SGST | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | | | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| | | | | | | | | | | | | | | | | | | | | | |

Other than supplies attracting reverse charge

| | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Auto populated | Shall be auto populated from counterparty GSTR1 and GSTR5 | | | | | | | | | | | | | | | | | | | | | | |
| 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 Invoice e | GST IN of supplier | 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 \$ | | |
|--|---|--------------------------|------|-------|----------|------|------------------|------|--------------|-------|------|-------|------|-------------|---|---|----------------------------------|-------------|-------------|-----------------------------------|-------------|------|
| | | No. | Date | Value | Services | SAC | Taxable value | Rate | Amt | Rate | Amt | Rate | Amt | IGST Amt | | | CGS T Amt | SGST Amt | IGST Amt | CGS T Amt | SGST 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 | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Shall be | auto | populated | from | counterparty | GSTR1 | and | GSTR5 | | | | Input 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

| GST IN | No. | Date | GST IN | No. | Date | | | IGST | | CGST | | SGST | | from drop down as in Table 5 above) | IGST | CGST | SGST | IGST | CGST | SGST |
|--------|-----|------|--------|-----|------|-----|-----|------|------|------|------|------|------|-------------------------------------|------|------|------|------|------|------|
| | | | | | | | | Rate | Amt | Rate | Amt | Rate | 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 reverse charge | | | | | | | | | | | | | | | | | | | | |
| Details shall be auto populated from counterparty GSTR1 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)