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

# **GSTR-6**

[See Rule....]

# RETURN FOR INPUT SERVICE DISTRIBUTOR

1.	GSTIN:		•••••
		e Registered person:	
		1 1	Year

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

(figures in Rs)

GSTIN			In	voice			•	C/FD			94		POS	Eligibility of ITC as	Total T availal	ax ole as I	TC \$ 1	ITC av nonth	ailable \$	this
of supplier							IG	ST (	CGST		SC		only if nt from	1	IGST	CGS	SGS	IGST	CGS	SGST
													the	services/none		T	T		T	
													locatio							
													n of recipie							
	N	o. Dat	e Valu	ieServ	i SAC	Taxa	Rat	Amt	Rate	Amt	Rat	Am	t		Amt	Amt	Amt	Amt	Amt	Amt
				ces		ble value	e				e									
(1)	(2)	(3)	(4)	(5)	(6)		(8)	(9)	(10)	(11)	(12)	(13	) (14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Oth	er th	nan su	pplies	attra	cting 1	everse	char	ge												
Auto																				
populated			Sha	ll be au	to popul	ated from	n coun	terparty	GSTR	11 and (	GSTR5	`			**		,			
Not auto						·												2		
populated																				
(Claimed																				
D																				

<sup>\$</sup> 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	Revised/Original Invoice IGST		SST	CGS	ST	SG	ST	(only if	Eligibilit y of ITCl as Input/Ca pital	TC\$	Cax ava	ilable as	ITC av month \$		this					
	supp lier													the location of	goods/In put services/		T		IGST	CGS T	SGST
		No.	Dat e	Valu e	Serv ices	I	Taxabl e value	Rat e	Amt	Rat e	Amt	Rat e	Amt	recipien t	none	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	r than	sup	plies	attra	cting	g rev	erse cha	rge													
	Auto														Input						
	popu lated			Sha	all be	auto	populated	from	counterr	arty G	STR1	and GS	STR5	r	None						
	Not auto popu lated (Clai med)									,					Same as above						

<sup>\$</sup> 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)	N cr	Note/ credit note			Differe ntial Value (Plus or Minus)	IG:		CGS		SGS	T	ty for ITC (select from drop down as	avai ITC	CG	as SG	this	availal month	SGS
f 18	e e	•	8	:			Ra	Α	Ra	A	Ra	A	in Table 5 above)	ST A	ST Am	ST Am	ST A	T Amt	T Amt
							te	mt	te	mt		mt	· ·	mt	t	t	mt		
(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				1					Í				,				
Revers	e charge	9								,									
				Detai	ls shall be	auto populat	ed fro	n cour	iterpar	y GST	TR1 an	d GS7	TR 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	Type of note (Debit/Cr edit)	Differen tial Value (Plus or	Differential Tax	Eligibi lity for ITC (select	Total Tax available as ITC	ITC available this month	
	note	ŕ	Minus)		`			l

Ī	GST	N	Da	GST	N	Da			IGS	ST	CGS	ST	SGS	T	from	IGS	CG	SG	IGS	CG	SG
	IN	0.	te	IN	0.	te									drop	T	ST	ST	T	ST	ST
1	•	•		-	•	•		·	Ra	A	Ra	Α	Ra	A	as in	Am	Amt	Amt	Am	Amt	Amt
									te	mt	te	mt	te	mt	Table 5	t			t		
															above)						
ŀ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Other t	Other than reverse charge															
					Deta	ails shall be a	uto pop	oulated	from o	ounter	party (	STR1	and GSTR 5			
Revers	e charge															

### 6. Input Service Distribution

(figures in Rs)

GSTIN of	Document	No.	Date	SAC	GSTIN of receiver		Invoi	ce/Documen	nt No.	
the Supplier	Type	•		•	of credit	No.	Date	ISD C	Credit distrib	outed
	(invoice/revised invoice/debit note/revised debit note/credit note/credit note)	·	·					IGST	CGST	SGST
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)

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

GSTIN of receiver	Original Invo	ice/Document No.		Revis	ed Invoice/l	Document No	٠.
of credit	No.	Date	No.	Date	IS	SD Credit distr	ributed
					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 IGST Distributed as CGST				
Distributed as SGST				
Closing balance				

I	_hereby declare that the information	given in this return is true, correct an	d complete in every respect. I furth
declare that I have the	e legal authority to submit this retur	n.	
Place:			
Date:			(Signature of Authorized Person)

Note:

1. To be furnished by 13<sup>th</sup> of the month succeeding the tax period)