**[FORM GSTR-439**

*[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> |
|  | (b) | Trade name, if any | <Auto> |
| 3. | (a) | Aggregate turnover in the precedingFinancial Year (Auto populated) |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (b) | ARN | <Auto>(after filing)> |
|  | (c) | Date of ARN | <Auto>(after filing)> |

1. **Inward supplies including supplies on which tax is to be paid on reverse charge**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| GSTINof supplier | Invoice details | Rate | Taxable value | Amount of tax | Place of supply (Name of State/UT) |
| No. | Date | Value | IntegratedTax | CentralTax | State/UTTax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 4A. Inward supplies received from a registered supplier (other than supplies attractingreverse charge) |
|  |  |  |  |  |  |  |  |  |  |  |
| 4B. Inward supplies received from a registered supplier (attracting reverse charge) |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| 4C. Inward supplies received from an unregistered supplier |
|  |  |  |  |  |  |  |  |  |  |  |
| 4D. Import of service |
|  |  |  |  |  |  |  |  |  |  |  |

1. **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 | Amount of tax |

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

1. **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.No. | Type of supply (Outward/ Inward) | Rate of tax (%) | Value | Amount of tax |
| Integrat ed tax | Central tax | State/ UTtax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|  |  |  |  | <Auto> | <Auto> | <Aut o> | <Auto> |
|  |  |  |  | <Auto> | <Auto> | <Aut o> | <Auto> |
|  |  |  |  | <Auto> | <Auto> | <Aut o> | <Auto> |
|  |  | **Total** |  | <Auto> | <Auto> | <Aut o> | <Auto> |

1. **TDS/TCS Credit received**

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

1. **Tax, interest, late fee payable and paid**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sr.No. | Type of tax | Tax amount payable(As per | Tax Amount alreadypaid | Balance amount of taxpayable, | Interest payable | Interest paid | Late fee payable | Late fee paid |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | table 6) | (ThroughFORM GST CMP-08 ) | if any(3-4) |  |  |  |  |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. | Integratedtax | <Auto> | <Auto> | <Auto> |  |  |  |  |
| 2. | Centraltax | <Auto> | <Auto> | <Auto> |  |  |  |  |
| 3. | State/UTtax | <Auto> | <Auto> | <Auto> |  |  |  |  |
| 4. | Cess | <Auto> | <Auto> | <Auto> |  |  |  |  |

1. **Refund claimed from Electronic cash ledger**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Description | Tax | Interest | Penalty | Fee | Other | Debit EntryNos. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (a) Integratedtax |  |  |  |  |  |  |
| (b) Central Tax |  |  |  |  |  |  |
| (c) State/UTTax |  |  |  |  |  |  |
| (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:
		1. GSTIN: Goods and Services Tax Identification Number
		2. TDS: Tax Deducted at Source
		3. 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 in ward supplies, rate-wise, GSTIN wise:
1. Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
2. Table 4B to capture inward supplies from registered supplier attracting reverse charge;
3. Table 4C to capture supplies from unregistered supplier;
4. Table 4D to capture import of services.
	1. 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.
	2. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.]