

**[FORM GSTR-4<sup>39</sup>**

*[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				
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1.		GSTIN																		
2.	(a)	Legal name of the registered person	<Auto>																	
	(b)	Trade name, if any	<Auto>																	
3.	(a)	Aggregate turnover in the preceding Financial Year (Auto populated)																		
	(b)	ARN	<Auto>(after filing)>																	
	(c)	Date of ARN	<Auto>(after filing)>																	

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

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

**5. 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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<sup>39</sup>Substituted vide Notf no. 31/2019 – CT dt. 28.06.2019

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>

### 6. 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			
				Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
		<b>Total</b>		<Auto>	<Auto>	<Auto>	<Auto>

### 7. TDS/TCS Credit received

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

### 8. Tax, interest, late fee payable and paid

Sr. No.	Type of tax	Tax amount payable (As per	Tax Amount already paid	Balance amount of tax payable,	Interest payable	Interest paid	Late fee payable	Late fee paid

		table 6)	(Through FORM GST CMP-08 )	if any (3-4)				
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				
2.	Central tax	<Auto>	<Auto>	<Auto>				
3.	State/UT tax	<Auto>	<Auto>	<Auto>				
4.	Cess	<Auto>	<Auto>	<Auto>				

### 9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(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:-

- Terms used:
  - GSTIN: Goods and Services Tax Identification Number
  - TDS: Tax Deducted at Source
  - TCS : Tax Collected at Source
- 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.
- 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 inward supplies, rate-wise, GSTIN wise:
  - (i) Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
  - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge;
  - (iii) Table 4C to capture supplies from unregistered supplier;
  - (iv) Table 4D to capture import of services.
5. 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.
6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.]