

FORM GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India

1. GSTIN of the supplier-
2. (a) Legal name of the registered person -
(b) Trade name, if any -
3. Name of the Authorised representative in India filing the return –
4. Period: Month- Year-
[4(a) ARN:
4(b) Date of ARN:]⁴⁶
5. Taxable outward supplies made to consumers in India

(Amount in Rupees)

| Place of supply (State/UT) | Rate of tax | Taxable value | Integrated tax | Cess |
|-------------------------------|-------------|---------------|----------------|------|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

5A. Amendments to taxable outward supplies to non-taxable persons in India

(Amount in Rupees)

| Month | Place of supply (State/UT) | Rate of tax | Taxable value | Integrated tax | Cess |
|-------|-------------------------------|-------------|---------------|----------------|------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

⁴⁶ Inserted vide Notf No. 79/2020-CT dated 15.10.2020.

6. [Calculation of interest, or any other amount

(Amount in Rupees)

| Sr. No. | Description | Place of supply (State/UT) | Amount due (Interest/Other) | |
|---------|-------------|-------------------------------|-----------------------------|------|
| | | | Integrated tax | Cess |
| 1 | 2 | 3 | 4 | 5 |
| 1. | Interest | | | |
| 2. | Others | | | |
| | Total | | | |

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7. [Tax, interest and any other amount payable and paid

(Amount in Rupees)

| Sr. No. | Description | Amount payable | | Debit entry no. | Amount paid | |
|---------|---|-------------------|------|--------------------|-------------------|------|
| | | Integrated tax | CESS | | Integrated tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. | Tax Liability (based on Table 5 & 5A) | | | | | |
| 2. | Interest (based on Table 6) | | | | | |
| 3. | Others (based on Table 6) | | | | | |

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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

Place

Name of Authorised Signatory

Date

Designation /Status

⁴⁷Substituted vide Notf No. 79/2020-CT dated 15.10.2020.⁴⁸Substituted vide Notf No. 79/2020-CT dated 15.10.2020