# FORM GSTR-6

*[See rule 65]*

**Return for input service distributor**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Year |  |  |  |  |
| Month |  | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.** | GSTIN | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **2.** | (a) | Legal name of the registered person |  | | | | | | | | | | | | | | |
|  | (b) | Trade name, if any |  | | | | | | | | | | | | | | |

# Input tax credit received for distribution

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| GSTIN  of supplier | Invoice details | | | Rate | Taxable value | Amount of Tax | | | |
| No | Date | Value | Integrated tax | Central Tax | State / UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

**(Amount in Rs. for all Tables)**

1. **Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period (From Table No. 3)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Integrated  tax | Central  Tax | State / UT  Tax | CESS |
| 1 | 2 | 3 | 4 | 5 |
| (a) Total ITC available for  distribution |  |  |  |  |
| (b) Amount of eligible ITC |  |  |  |  |
| (c) Amount of ineligible  ITC |  |  |  |  |

1. **Distribution of input tax credit reported in Table 4**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| GSTIN of  recipient/State, if recipient is unregistered | ISD invoice | | Distribution of ITC by ISD | | | |
| No. | Date | Integrated Tax | Central Tax | State / UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 5A. Distribution of the amount of eligible ITC | | | | | | |
|  |  |  |  |  |  |  |
| 5B. Distribution of the amount of ineligible ITC | | | | | | |
|  |  |  |  |  |  |  |

1. **Amendments in information furnished in earlier returns in Table No. 3**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Original details | | | Revised details | | | | | | | | | |
| GSTIN  of supplier | No. | Date | GSTIN  of supplier | Invoice/debit  note/credit note details | | | Rate | Taxable value | Amount of Tax | | | |
| No | Date | Value | Integrated tax | Central Tax | State / UT  Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 6A. Information furnished in Table 3 in an earlier period was incorrect | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6B. Debit Notes/Credit Notes received [Original] | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6C. Debit Notes/Credit Notes [Amendments] | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |

1. **Input tax credit mis-matches and reclaims to be distributed in the tax period**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Integrated  tax | Central  Tax | State/  UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 |
| 7A. Input tax credit mismatch |  |  |  |  |
| 7B. Input tax credit reclaimed on  rectification of mismatch |  |  |  |  |

1. **Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| GSTIN of  recipient | ISD credit  no. | | ISD invoice | | Input tax distribution by ISD | | | |
| No. | Date | No. | Date | Integrated  Tax | Central  Tax | State  Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 8A. Distribution of the amount of eligible ITC | | | | | | | | |
|  |  |  |  |  |  |  |  |  |
| 8B. Distribution of the amount of ineligible ITC | | | | | | | | |
|  |  |  |  |  |  |  |  |  |

1. **Redistribution of ITC distributed to a wrong recipient (plus / minus)**

|  |  |
| --- | --- |
| Original input tax credit | Re-distribution of input tax credit to the correct recipient |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| distribution | | | | |  | | | | | | |
| GSTIN  of original recipient | ISD invoice  detail | | ISD credit  note | | GSTIN  of new recipient | ISD  invoice | | Input tax credit redistributed | | | |
| No. | Date | No | Date | No. | Date | Integrated  Tax | Central  Tax | State  Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 9A. Distribution of the amount of eligible ITC | | | | | |  |  |  | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 9B. Distribution of the amount of ineligible  ITC | | | | | |  |  |  | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |

1. **Late Fee**

|  |  |  |  |
| --- | --- | --- | --- |
| On account of | Central Tax | State / UT tax | Debit Entry No. |
| 1 | 2 | 3 | 4 |
| Late fee |  |  |  |

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

|  |  |  |  |
| --- | --- | --- | --- |
| Description | Fee | Other | Debit Entry Nos. |
| 1 | 2 | 3 | 4 |
| (a) Central Tax |  |  |  |
| (b) State/UT Tax |  |  |  |
| 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. ISD :- Input Service Distributor
     3. ITC: - Input tax Credit.
  2. GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.
  3. ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
  4. ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
  5. ISD will have late fee and any other liability only.
  6. ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
  7. Ineligible ITC will be in respect of supplies made as per Section 17(5).
  8. Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
  9. Table 7 in respect of mismatch liability will be populated by the system.
  10. Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.