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

GSTR-4

[See Rule....]

Quarterly Return for Compounding Taxable person

1. GSTIN									
2. Name of the Taxable P	erson								
3. Address									
(S. No. 1, 2 and 3 shall be a	auto-popula	ted	on lo	ogg	ing	g)			
4. Period of Return	From		. To				 	 	

5. Inward supplies including supplies received from unregistered persons

(figures in Rs)

GSTIN/ Name of unregistered supplier		Invoice								CGST		SGST	
	No.	Date	Value	Goods/Services	HSN/ SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Auto populated				Shall he auto popul	lated fr	om counter	narty (STR 1	and GS	STR 5			
Not auto populated (Claimed)				anana arama pirin	(au.4)_1)		hariy 1.	الكليتين	الحلسة				

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated Shall be a	no populated from cour	iterparty GSTR1 a	nd GSTR5	
Others				

5A. Amendments to details of inward supplies including supplies received from unregistered persons in earlier tax periods

Original Inv	voice				R	evised E	Details			I	GST	CGST		SC	GST
GSTIN of supplier	No.		GSTIN of supplier	No.	Date	Value	Goods/ Service s		Taxable value	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Other than	supplie	es attra	acting re	verse cl	narge										
Auto populated								Shall b	e auto populat	ed from c	ounterparty (GSTR1 and	GSTR5		
Not auto populated (Claimed)															
Supplies att Taxable per	_	revers	se charge	e (Othe	rs clain	ned by t	he recei	ver Tax	able Persor	would	include sı	upplies r	eceived f	rom unreg	gistered
Auto populated						Shall	be auto p	opulated	from counterpa	arty GST	R1 and GSTI	1.5			
Others															

6. Goods /Capital goods received from Overseas (Import of goods)

(figures in Rs)

			Bill of entry		IGST	
No.	Date	Value	HSN*	Assessable Value	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)

^{*}at 8-digit level

6A. Amendments in Goods /Capital goods received from Overseas (Import of goods) of earlier tax periods

Original Bill	of Entry		I	Revised details	s of Bill of ent	ry	IGST			
No.	Date	No.	Date	Value	HSN	Assessable Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		

7. Services received from a supplier located outside India (Import of services)

(figures in Rs)

	Invoice							
No	Date	Value	SAC	Assessable Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		

7A. Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods

Origi	nal Invoice		Rev	rised details o	f Invoice		IG	ST
No	Date	No	Date	Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

8. Outward Supplies made

(figures in Rs)

S.No.	Nature of supplies	Turnover	Compounding tax rate	Compoundin	g tax amount
				CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)
1	Intra-state supplies				
2	Non GST Supplies				

8A. Amendments to Outward Supplies related to intra-state supplies

S.No.	Quarter	Revised Turnover	Compou	nding tax rate	Revised Co tax ar	mpounding nount
			CGST	SGST	SGST	SGST
(1)	(3)	(4)	(5)	(6)	(7)	(8)
1						

9. Details of Credit/Debit Notes issued and received

GSTIN	Type of note (Debit /Credit)		it Note/ lit note	Original In	voice	Differential Value (Plus or Minus)			Differential Tax				
		No.	Date	No.	Date		IGST		CGST		SGST		
							Rate	Amt	Rate	Amt	Rate	Amt	
(1)	rovorgo chargo	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Other than	reverse charge												
Reverse ch	narge		1	T	T			1	1		1	1	
			Details	shall be auto po	pulated from cou	nterparty GSTR1 a	nd GSTR	5					

9A. Amendment to Details of Credit/Debit Notes Issued and Received of earlier tax periods

(figures in Rs)

Origina cr	ll Debit edit note	Note/	Revised Deta Note/ credit i		al Debit	Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax					
GSTIN	No.	Date	GSTIN	No.	Date			IGS	Γ	CGST	- -	SGST	
								Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Other than	reverse	charge		.	-1	,	1	l	l	l	l		
				Details sha	ll be auto popula	ated from counterparty	GSTR1 and GST	R 5					
Reverse ch	arge											_	

10. TDS Credit received

GSTIN of deductor		e/Documo	ent		Value on which TDS has been	TDS_IGS	T	TDS_CG	SST	TDS_SGST		
	No	Date	Value	the deductee	deducted	Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4) Shall	(5) be auto populate	(6) d from counterparty	(7) TDS return	(8)	(9)	(10)	(11)	(12)	

GSTIN/UIN/				OD 11 X7 1			TD 4	X 7	(Hg	ures in Rs
	State	Goods/Services	HSN/SAC	Taxable Value			TA			
	Code		of supply	of supply	IGST		CGST		SGST	
customer/unre gistered supplier			or suppry		Rate	Tax	Rate	Tax	Rate	Tax
Liability under revo	erse cha	rge								

11A. Amendment in Tax liability under Reverse Charge arising on account of time of Supply without receipt of Invoice

	Original Details				Revised Details				Taxable Value of supply		TAX						
Month	GSTIN/UIN /Name of	State Code	Goo ds/	HSN/ SAC	GSTI N/UIN	State Code	Goods /Servic	HSN/S AC		IGST		CGST	Γ	SGST			
	customer/ unregistere d supplier		Servi		Name of custo mer/u nregist ered suppli er		es			Rate	Tax	Rate	Tax	Rate	Tax		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		

Liability under reverse charge															

12. Tax already paid on account of time of supply for invoices received in the current period relating to reverse charge.

(figures in Rs)

Invoice No.	Transaction id			Fax Paid on ac	count of time o	of supply	
	(A number assigned by the system	I	GST	CG	ST		SGST
	when tax was paid)	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on advance receipt/on occurrence of time of supply

13. Liability Payable

Description	IGST#	CGST#	SGST#	Compoun	ding Tax
				CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)
Tax payable for previous tax period ⁵					
(i) Outward supplies					
(ii) Inward supplies on reverse charge					
Tax payable for current tax period					
(i) Outward supplies					
(ii) Inward supplies on reverse charge					
Interest					
Late Fees					
Penalty					
Others (Please Specify)					

Γ_{-A-1}			
Total			
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			

Tax paid in respect of supplies attracting reverse charge and those received from unregistered persons

\$ Details for tax payable for previous tax period will be reflected Quarter- wise.

14. Details of Tax Payment

(figures in Rs)

	Cash Ledger Debit Entry No.	Date	IGST	CGST	SGST	Compounding	Tax	Total tax paid
	Entry 140.					CGST	SGST	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tax paid								
Interest paid								
Fee paid								
Penalty								
Others								

15. Refund Claimed

S.N	Description	Minor head	CGST	SGST	IGST	Compour	nding Tax
0		(Tax/Interest/ Fee/ Penalty/Other				CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Refund claimed from cash ledger						
2.	Bank Account Details*						

*This should be o	one of the bank accounts ment	ntioned in the GSTIN	
16. Are you li	ikely to cross composit	tion limit before the date of ne	ext return: Y/N
I	hereby declare that have the legal authority to	· ·	urn is true, correct and complete in every respect. I furthe
Place:			
Date:			(Signature of Authorized Person)
Note:			

1. To be furnished by 18th of the month succeeding the quarter

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

GSTR-4A

[See Rule.....]

AUTO DRAFTED DETAILS

1. GSTIN	• • • • • • • • • • • • • • • • • • • •									
2. Name of the Taxable	e Person									
3. Address										
(S. No. 1, 2 and 3 shall b	e auto-popula	ted	on	lo	gg	ing	g)			
. Period of Return	From		Т	n						

Part A

5. Inward supplies received from registered taxable person

(figures in Rs)

GSTIN of supplier]	Invoice			1	GST	CGST	SGST		
	No.	Date	Value	Goods/ Services	HSN/ SAC	Taxable Value	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Auto populated					Sha	l be auto popula	ted from c	ounterparty G	STR1 and GS7	IR5		

5A. Amendments to details of inward supplies received from registered taxable persons in earlier tax periods

Original Invoice	Revised Details			
		IGST	CGST	SGST

GSTIN	No.	Date	GSTIN	No.	Date	Value			Taxable	Rate	Amt	Rate	Amt	Rate	Amt
of supplier			of				Service	SAC	value						
			supplier				S								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
					S	hall be aut	o populat	ed from c	ounterparty GS	TR1 and	GSTR5				

6. Details of Credit/Debit Notes received

GSTIN of supplier	Type of note (Debi t/Cre dit)	Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax						
		No. Date		No. Date			IGST		CGST		SGST		
							Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		. ,	. ,										
			Details shall l	e auto popu	lated from co	ounterparty GSTR1	and GSTI	₹ 5					

6A. Amendment to Details of Credit/Debit Notes Issued and Received of earlier tax periods

GSTIN of supplier	Type of note (Debit/Credi t	Original Do			al d Debit redit note	Differential Value (Plus or Minus)			Differer	ntial Tax		
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Shal	H be auto popu	lated from ed	ounterparty C	STR1 and GSTR 5						

Part B

7. TDS Credit received

(figures in Rs)

GSTIN of	STIN Invoice/Document		Date of Value on Payment to which TDS		TDS_IGS	ST	TDS_C	GST	TDS_SGST		
deductor	No	Date	Value	deductee	has been deducted	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Shall	be auto populat	ed from counterpa	rty TDS retui	'n				

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