(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸ್ವಾಮ್ಯಕ್ಕೆ ಒಳಪಟ್ಟಿದೆ)

ಫೋನ್ ನಂ: 0821 – 2417106
ಫ್ಯಾಕ್ಸ್ ನಂ: 0821 – 2417105
e-mail:fa@cescmysore.org
CIN:U40109KA2004SGC035177

ನಿಗಮ ಕಾರ್ಯಾಲಯ,
ನಂ.29, ವಿಜಯ ನಗರ 2ನೇ ಹಂತ,
ಹಿನಕಲ್, ಮೈಸೂರು.570017.

ಕ್ರಮಾಂಕ:ಮುಆಅ/ಪ್ರವ್ಯ(ಲೆ&ಸಂ)/ಉಪ್ರವ್ಯ(ತೆರಿಗೆ)/ಸಪ್ರವ್ಯ(ತೆ)/17-18/ Cys-1179 ದಿನಾಂಕ: 26 DEC 2017
ಲಗತ್ತು:ಇಲ್ಲ

ಗೆ,

ಮುಖ್ಯ ಇಂಜಿನಿಯರ್ (ವಿ) ವಲಯ ಕಛೇರಿ,
ಎಲ್ಲಾ ಅಧೀಕ್ಷಕ ಇಂಜಿನಿಯರ್(ವಿ), ಕಾ ಮತ್ತು ಪಾ ವೃತ್ತ,
ಎಲ್ಲಾ ಕಾರ್ಯನಿರ್ವಾಹಕ ಇಂಜಿನಿಯರ್(ವಿ),ಕಾ ಮತ್ತು ಪಾ ವಿಭಾಗ,
ಸಹಾಯಕ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು (ಆಂ ನಿ) ನಿಗಮ ಕಛೇರಿ,
ಚಾವಿಸನಿನಿ.

ಮಾನ್ಯರೆ,

ವಿಷಯ:–ಮಾಸಿಕ ಜಿ.ಎಸ್.ಟಿ ವಿವರಗಳನ್ನು ಕೇಂದ್ರೀಕೃತವಾಗಿ ನಿಗಮ ಕಛೇರಿಯಲ್ಲಿ ನಿರ್ವಹಿಸಲು ಮಾಹಿತಿಯನ್ನು ನೀಡುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ:1)ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ(ಎ&ಆರ್)/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)/17-18/ಸಿವ್ಯೆಎಸ್-540/ದಿನಾಂಕ:31.07.17.
2)ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ(ಎ&ಆರ್)/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)/17-18/ಸಿವ್ಯೆಎಸ್-455/ದಿನಾಂಕ:21.07.17.
3)ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ(ಎ&ಆರ್)/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)/17-18/ಸಿವ್ಯೆಎಸ್-431/ದಿನಾಂಕ:14.07.17.
4)ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ(ಎ&ಆರ್)/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)/17-18/ಸಿವ್ಯೆಎಸ್-404/ದಿನಾಂಕ:07.07.17.
5)ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ(ಎ&ಆರ್)/ಸಪ್ರವ್ಯ(ತೆರಿಗೆ)/17-18/ಸಿವ್ಯೆಎಸ್-940/ದಿನಾಂಕ:04.11.17.

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ಜಿ.ಎಸ್.ಟಿ ಕಾಯ್ದೆಯಲ್ಲಿ "ಮಾರಾಟ" ಮತ್ತು "ಖರೀದಿ" ಎಂಬ ಶಬ್ದಗಳ ಬದಲಾಗಿ "ಪೂರೈಕೆ"(Supply) ಎಂಬ ಪದವು ಉಪಯೋಗಿಸಿದ್ದು, ನಿಗಮವು "ಸರಕು ಮತ್ತು ಸೇವೆಗಳ" ಖರೀದಿ ಅಥವಾ ಪಡೆದಲ್ಲಿ ಅದನ್ನು "ಒಳಮುಖ ಪೂರೈಕೆ" (Inward Supply) ಎಂದು ಕರೆಯಲ್ಪಡುತ್ತದೆ.

ಉದಾ: ಸಾಮಾಗ್ರಿಗಳಾದರೆ ಕಂಬಗಳ ಖರೀದಿ, ಪರಿವರ್ತಕರ ಖರೀದಿ ಇತ್ಯಾದಿಗಳು. ಸೇವೆಗಳಾದರೆ ಬಾಡಿಗೆ ವಾಹನಗಳ ಸೇವೆ ಪಡೆಯುವುದು, ವಕೀಲರ ಸೇವೆ ಪಡೆಯುವುದು ಇತ್ಯಾದಿಗಳು.

ಅದೇ ರೀತಿ ನಿಗಮವು ಸರಕು ಮತ್ತು ಸೇವೆಗಳನ್ನು ಗ್ರಾಹಕರಿಗೆ ಮಾರಾಟ ಮಾಡಿ/ನೀಡಿದಲ್ಲಿ "ಹೊರಮುಖ ಪೂರೈಕೆ" (Outward Supply) ಎಂದು ಕರೆಯಲ್ಪಡುತ್ತದೆ.

ಉದಾ: ಸಾಮಾಗ್ರಿಗಳಾದ ರದ್ದಿ ಕಂಬಗಳು, ರದ್ದಿ ಪರಿವರ್ತಕ, ರದ್ದಿ ಪೇಪರ್ ಮತ್ತು ಇತ್ಯದಿಗಳು ಮಾರಾಟ. ಸೇವೆಗಳಾದರೆ ಮೇಲ್ವಿಚಾರಣೆ ಶುಲ್ಕ, ಹೆಸರು ವರ್ಗಾವಣೆ ಸೇವೆ ಇತ್ಯಾದಿಗಳು.

ಈಗಾಗಲೇ ನಿಗಮ ಕಛೇರಿಯಲ್ಲಿ ಕೇಂದ್ರೀಕೃತವಾಗಿ ನಿರ್ವಹಿಸುತ್ತಿದ್ದು, ನಿಗಮದ ವಿವಿಧ ಕಛೇರಿಗಳಲ್ಲಿ ದೈನಂದಿನ ಕೆಲಸಗಳಿಂದ ಸಂಗ್ರಹವಾಗುವ ಮತ್ತು ಸರ್ಕಾರಕ್ಕೆ ಪಾವತಿ ಮಾಡಬೇಕಾದ ತೆರಿಗೆಗಳ ವಿವರಗಳನ್ನು ಸಲ್ಲಿಸಬೇಕಾಗಿರುತ್ತದೆ.

ಪು.ತಿ.ನೋ.

3

ಈ ಸಂಬಂಧ ಈ ಕೆಳಕಂಡ ನಮೂನೆಗಳನ್ನು ನೀಡಲಾಗಿರುತ್ತದೆ.

1).ಒಳಮುಖ ಪೂರೈಕೆ (Inward Supply) ಅಂದರೆ ಖರೀದಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ **ಅನುಬಂಧ–1** ರಲ್ಲಿ ಲಗತ್ತಿಸಿರುವ **9 ನಮೂನೆಗಳು.**

2).ಹೊರಮುಖ ಪೂರೈಕೆ (Outward Supply) ಅಂದರೆ ನಿಗಮವು ಒದಗಿಸುವ ಸೇವೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ನೀಡಬೇಕಾದ **12 ನಮೂನೆಗಳನ್ನು ಅನುಬಂಧ–2** ರಲ್ಲಿ ನೀಡಲಾಗಿದೆ.

ಮೇಲ್ಕಂಡ ಅನುಬಂಧಗಳ ಮೊದಲ ಪದಗಳಲ್ಲಿ ನೀಡಲಾಗಿರುವ ನಿರ್ದೇಶನಗಳು ಅಂದರೆ ಪ್ರತಿ ಕಾಲಂಗಳಲ್ಲಿ ತುಂಬಬೇಕಾಗಿರುವ ವಿವರಗಳಿಗೆ ನೀಡಿರುವ ನಿರ್ದೇಶನಗಳನ್ನು ಅಭ್ಯಸಿಸಿ ಅದರಂತೆ ಕ್ರಮವಹಿಸುವುದು. ಮತ್ತು ತಮ್ಮ ಅಧೀನ ಸಿಬ್ಬಂದಿಗಳಿಗೂ ಸಹ ಇದರ ಬಗ್ಗೆ ತರಬೇತಿಯನ್ನು ನೀಡತಕ್ಕದ್ದು. ಹಾಗೂ ಸಕಾಲದಲ್ಲಿ Hard copy, Soft copy ಮಾಹಿತಿಯನ್ನು ಮತ್ತು ಆಂತರಿಕ ತಪಾಸಣೆಗೆ ಒಳಪಡಿಸುವುದು ತಪ್ಪಿದಲ್ಲಿ ಸಂಬಂಧಿಸಿದ ಅಧಿಕಾರಿ/ನೌಕರರೇ ನೇರ ಹೊಣೆಗಾರರಾಗುತ್ತಾರೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

ಮುಖ್ಯ ಆಡಳಿತ ಅಧಿಕಾರಿ..

Annexure - 7
Inward Supply

Inward Supply

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSURU

	General Instructions – Inward Supply	
1	Total Nine Annexures namely:	
	Annexture-01	Statement showing the Purchase of Goods from Registered Dealer by CESC.
	Annexture-02	Statement showing the Obtaining Services from Registered Dealer by CESC.
	Annexture-03	Statement showing the purchase of Goods from Unregistered Dealer by CESC.
	Annexture-04	Statement showing Obtaining Services from Unregistered Dealer by CESC.
	Annexture-05	Statement showing the Goods Purchased from Component Dealer by CESC.
	Annexture-06	Statement showing the Obtaining Servicess from Component Dealer by CESC.
	Annexture-07	Statement showing the purchase of Goods & Services (Inward Supply of Service) under Reverse Charge Mechanisum, nil rated, excempted and non GST items by CESC.
	Annexture-08	Sales Statement of Material sold for Total Turnkey Project by CESC.
	Annexture-09	Statement showing the purchase of Goods or Services for Total Turnkey Contracts by CESC.
2	All the columns shall be filed properly without leaving/ignoring any column.	
3	Before filing GST No. of the Suppliers or purchaser, Check that the registration is active on the date of the invoice and accuracy of the GST No from GST portal.	
4	Address of the supplier or purchaser shall be filed properly without any mistakes.	
5	HSN/SAC Code shall be mentioned only as per the GST Tariff.	
6	Enter the Invoice number of Invoices, issued to registered recipients. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) .The total number of characters should not be more than 16.	
7	Rate of the tax and amount of the tax shall be tallied. And Enter the combined (State tax + Central tax) or the integrated tax, as applicable.	
8	Invoice Amount before GST and after GST shall be tallied and Ensure that calculated Tax amount is correct.	
9	Description of the goods or services , and Invoice date shall be mentioned properly.	
10	Enter date of invoice in DD-MMM-YYYY. format E.g. 24-May-2017.	
11	Goods or Services under the reverse charge mechanism details shall be furnished without leaving any transactions.	
12	Inward and outward Goods details and Services details shall be furnished separately and the details shall be furnished Division office/Section office/Accounting units wise by the O&M Divisions.	
13	The concerned Circle DCS's shall monitor the furnishing of the details to the corporate office for their respective Divisions, and shall ensure the correctness of the data before sending to the corporate office.	
14	An separate register shall be maintained at the Accounting unit level for the GST receipts and payments.	
15	Any falls/incorrect GST Registration No./ GST Amount/Invoice No. and date Etc., if any ,furnished by the accounting units, concerned officials shall be held responsible.	
16	Any clarifications, if required or discrepancies if any found , shall be bring in to the notice of the CFO Section of the Corporate office.	

Annexture-1

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Statement showing the purchase of Goods from Registered Dealer for the month of :

Division :

Annexure-01

												Total Net Amount		Total CGST		Total SGST		Total IGST	Other Charges Total	Total				Total TDS
												0		0.00		0.00		0	0	0.00				0
S.N	Name of the Supplier	Place	GST NO	Description of the Material	HSN Code	Receipt voucher No	Receipt voucher date	P.O / Award Number	Qty	Invoice No	Invoice Date	Nett Purchase Before Tax	CGST %	CGST Amount	SGST %	SGST Amount	IGST %	IGST Amout	OTHER CHARGES	TOTAL Bill Amount	E-WAY BILL NO	PAYMENT DETAILS	TDS Deducted %	TDS Amount

Annexture-2

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Statement showing the Obtaining Servicess from Registered Dealer for the month of :

Division : Zonal Office

Annexure-02

												Total Net Amount		Total CGST		Total SGST		Total IGST	Other Charges	Total				Total TDS
												0		0		0		0	0	0.00				0
S.N	Name of the Supplier	Place	GST NO	Description of the Service	SAC Code	Receipt voucher No	Receipt voucher date	P.O / Award Number	Qty	Invoice No	Invoice Date	Nett Purchase Before Tax	CGST %	CGST Amout	SGST %	SGST Amout	IGST %	IGST Amout	OTHER CHARGES	TOTAL Bill Amount	E-WAY BILL NO	PAYMENT DETAILS	TDS Deducted %	TDS Amount

Annexure-3

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Statement showing the Purchase of Goods from UnRegistered Dealer for the month of :

Division :

Annexure-03

												Total Net Amount	Other Charges	Total				Total CGST		Total SGST		Total IGST		Total TDS
												0.00	0	0.00				0.00		0.00		0		0
S.N	Name of the Supplier	Place	GST NO	Description of the Material	HSN Code	Receipt voucher No	Receipt voucher date	P.O / Award Number	Qty	Invoice No	Invoice Date	Nett Purchase Before Tax	OTHER CHARGES	TOTAL Bill Amount	E-WAY BILL NO	PAYMENT DETAILS	REMARKS	Tax payable under Reverse charge						TDS Deducted %	TDS Amount
																		CGST %	CGST Amount	SGST %	SGST Amount	IGST %	IGST Amount		

Annexture- 4

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Statement showing the Service Details from Un-Registered Dealer for the month of :

Division :

Annexure-04

												Total Net Amount	Other Charges Total	Total					Total CGST		Total SGST		Total IGST		Total TDS
												0	0	0					0		0		0		0
S.N	Name of the Supplier	Place	GST NO	Description of the Service	SAC Code	Receipt voucher No	Receipt voucher date	P.O / Award Number	Qty	Invoice No	Invoice Date	Nett Purchase Before Tax	OTHER CHARGES	TOTAL Bill Amount	E-WAY BILL NO	PAYMENT DETAILS	REMARKS	Tax payable under Reverse charge						TDS Deducted %	TDS Amount
																		CGST %	CGST Amount	SGST %	SGST Amount	IGST %	IGST Amount		
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3																									
4																									
5																									

Annexure-5

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Statement showing the Goods Purchased from Component Dealer for the month of :

Division :

Annexure-05

												Total Net Amount	Other Charges Total	Total				Total TDS
												0	0	0				0
S.N	Name of the Supplier	Place	GST NO	Description of the Material	HSN Code	Receipt voucher No	Receipt voucher date	P.O / Award Number	Qty	Invoice No	Invoice Date	Nett Purchase Before Tax	OTHER CHARGES	TOTAL Bill Amount	E-WAY BILL NO	PAYMENT DETAILS	TDS Deducted %	TDS Amount
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Annexture-6

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Statement showing the Obtaining Servicess from Component Dealer for the month of :

Division :

Annexure-06

									Bill Amount		Total CGST		Total SGST		Total IGST	Other Charges Total	Total			
									0		0		0		0	0	0			
S.N	Sale Invoice No	Inv Date	GST NO	Name of the Buyer	Place	HSN Code No	Description of the Commodity Sold	P.O / Award Number	BILL AMOUNT	CGST %	CGST Amout	SGST %	SGST Amout	IGST %	IGST Amout	OTHER CHARGES	TOTAL	E-WAY BILL NO	PAYMENT DETAILS	REMARKS
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Annexture-07

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Statement showing the purchase of Goods & Services (Inward Supply of Service) under Reverse Charge Mechanisum, nil rated, excempted and non GST items for the month of :

Division :

Annexure-07

										Total CGST		Total SGST		Total IGST	Other Charges	Total			
										0		0		0	0	0			
S.N	Sale Invoice No	Inv Date	GST NO	Name of the Buyer	Place	SAC Code	Before tax Supervision / Technical Testing Charges	P.O / Award Number	CGST %	CGST Amout	SGST %	SGST Amout	IGST %	IGST Amout	OTHER CHARGES	TOTAL	E-WAY BILL NO	PAYMENT DETAILS	REMARKS
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Annexure-8

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Sales Statement of Material sold for Total Turnkey Project for the month of :

Division :

Annexure-08

									Bill Amount		Total CGST		Total SGST		Total IGST	Other Charges Total	Total			
									0		0		0		0	0	0			
S.N	Sale Invoice No	Inv Date	GST NO	Name of the Buyer	Place	HSN Code No	Description of the Commodity Sold	P.O / Award Number	BILL AMOUNT	CGST %	CGST Amout	SGST %	SGST Amout	IGST %	IGST Amout	OTHER CHARGES	TOTAL	E-WAY BILL NO	PAYMENT DETAILS	REMARKS
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Annexture-09

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSORE

Statement showing the purchase of Goods or Services for Total Turnkey Contracts for the month of :

Division :

Annexure-01

												Total Net Amount		Total CGST		Total SGST		Total IGST	Other Charges Total	Total				Total TDS
												0		0		0		0	0	0				0
S.N	Name of the Supplier	Place	GST NO	Description of the Material	HSN / SAC Code	Receipt voucher No	Receipt voucher date	P.O / Award Number	Qty	Invoice No	Invoice Date	Nett Purchase Before Tax	CGST %	CGST Amout	SGST %	SGST Amout	IGST %	IGST Amout	OTHER CHARGES	TOTAL Bill Amount	E-WAY BILL NO	PAYMENT DETAILS	TDS Deducted %	TDS Amount
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ಅನುಬಂಧ-2

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED, MYSURU				
General Instrcutions – Outward Supply				
SL.No	Worksheet Name	Reference	Field name	Help Instruction
1	b2b	B2B Supplies	**Details of invoices of Taxable supplies made to other registered taxpayers**	
			1. GSTIN/UIN of Recipient	Enter the GSTIN or UIN of the receiver. E.g. 05AEJPP8087R1ZF. Check that the registration is active on the date of the invoice from GST portal
			2. Invoice number	Enter the Invoice number of invoices issued to registered recipients. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) .The total number of characters should not be more than 16.
			3. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.
			4. Invoice value	Enter the total value indicated in the invoice of the supplied goods or services- with 2 decimal Digits.
			5. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
			6. Reverse Charge	Please select Y or N , if the supplies/services are subject to tax as per reverse charge mechanism.
			7. Invoice Type	Select from the dropdown whether the supply is regular, or to a SEZ unit/developer with or without payment of tax or deemed export.
			8. E-Commerce GSTIN	Please select Y or N , if the supplies/services are subject to tax as per reverse charge mechanism.
			9. Rate	Enter the combined (State tax + Central tax) or the integrated tax, as applicable.
			10. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item - with 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
			11. Cess Amount	Enter the total Cess amount collected/payable.
			Invoices for Taxable outward supplies to consumers where a)The place of supply is outside the state where the supplier is registered and b)The total invoice value is more that Rs 2,50,000	

2	b2cl	B2C Large	1. Invoice number	Enter the Invoice number of invoices issued to Unregistered Recipient of the other State with invoice value more than 2.5 lakh. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) with maximum length of 16 characters.
			2. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.
			3. Invoice value	Invoice value should be more than Rs 250,000 and up to two decimal digits.
			4. Place of Supply(POS)	Select the code of the state from drop down list for the applicable place of supply.
			5. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate, as applicable.
			6. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal digits, The taxable value has to be computed as per GST valuation provisions.
			7. Cess Amount	Enter the total Cess amount collected/payable.
			8. E-Commerce GSTIN	Enter the GSTIN of the e-commerce company if the supplies are made through an e-Commerce operator.
			9. GSTIN/UIN of Recipient	Enter the GSTIN or UIN of the receiver. E.g. 05AEJPP8087R1ZF. Check that the registration is active on the date of the invoice from GST portal
3	b2cs	B2C Small	**Supplies made to consumers and unregistered persons of the following nature a) Intra-State: any value b) Inter-State: Invoice value Rs 2.5 lakh or less**	
			1. Type	In the Typecolumn, enterEif the supply is done through E-Commerce or else enterOE(other than E-commerce).
			2. Place of Supply(POS)	Select the code of the state from drop down list for the applicable place of supply.
			3. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
			4. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
			5. Cess Amount	Enter the total Cess amount collected/payable.
			6. E-Commerce GSTIN	Enter the GSTIN of the e-commerce company if the supplies are made through an e-Commerce operator.

			7. GSTIN/UIN of Recipient	Enter the GSTIN or UIN of the receiver. E.g. 05AEJPP8087R1ZF. Check that the registration is active on the date of the invoice from GST portal
4	cdnr	**Credit/ Debit Note**	**Credit/ Debit Notes/Refund vouchersissued to the registered taxpayers during the tax period. Debit or credit note issued against invoice will be reported here against original invoice, hence fill the details of original invoice also which was furnished in B2B,B2CL section of earlier/current period tax period.**	
			1. GSTIN/UIN	Receiver GSTIN/UIN
			2. Invoice/Advance Receipt Number	Enter original invoice number Reported in.B2B section of earlier period/current tax period or pre-GST period against which credit/debit note is issued. Incase of refund voucher please enter the related advance receipt voucher number.
			3. Invoice/Advance Receipt date	Enter the original invoice/advance receipt date in DD-MMM-YYYY. E.g. 24-May-2017.
			4. Note/Refund Voucher Number	Enter the credit/debit note number or the refund voucher number. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) of maximum length of 16 characters.
			5. Note/ Refund Voucher date	Enter credit/debit note/Refund voucher date in DD-MMM-YYYY. E.g. 24-May-2017.
			6. Document Type	In the document Typecolumn, enter "D" if the note is Debit note, enter "C" if note is credit note or enter "R" for refund voucher.
			7. Reason For Issuing document	Select the applicable reason for issue of the document.
			8. Place of Supply	Declare the place of supply based on the original document.
			9. Note/Refund Voucher value	Amount should be with only up to 2 decimal digits.
			10. Rate	Enter the combined (State tax + Central tax) or the integrated tax.
			11.Taxable value	Enter the taxable value of the supplied goods or services for each rate line item -2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
			12. Cess Amount	Enter the total Cess amount.
			13. Pre GST	Select whether the credit/debit note is related to pre-GST supplies.
			Credit/ Debit Notes/Refund vouchers issued to the unregistered persons against interstate invoice value is more than Rs 2.5 lakh	

5	cdnur	**Credit/ Debit Note for unregistered Persons**	1. UR Type	Select the type of supply to Unregistered Taxpayers (UR) against which the document has been issued."EXP" For export invoices/"B2CL" for supplies to consumers.
			2. Note/Refund Voucher Number	Enter the credit/debit note number or the refund voucher number. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) of maximum length of 16 characters.
			3. Note/ Refund Voucher date	Enter credit/debit note/Refund voucher date in DD-MMM-YYYY. E.g. 24-May-2017.
			4. Document Type	In the document Typecolumn, enter "D" if the note is Debit note, enter "C" if note is credit note or enter "R" for refund voucher.
			5. Invoice/Advance Receipt Number	Enter original invoice number Reported in B2B section of earlier period/current tax period or pre-GST Period against which credit/debit note is issued. Incase of refund voucher please enter the related advance receipt voucher number.
			6. Invoice/Advance Receipt date	Enter the original invoice/advance receipt date in DD-MMM-YYYY. E.g. 24-May-2017.
			7. Reason For Issuing document	Select the applicable reason for issue of the document from the dropdown.
			8. Place of Supply	Declare the place of supply based on the original document.
			9. Note/Refund Voucher value	Amount should be up to 2 decimal digits.
			10. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
			11.Taxable value	Enter the taxable value of the supplied goods or services for each rate line item -up to 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
			12. Cess Amount	Enter the total Cess amount.
			13. Pre GST	Select whether the credit/debit note is related to pre-GST supplies.
			Exports supplies including supplies to SEZ/SEZ Developer or deemed exports	
			1.Export Type	In the Typecolumn, enterWPAYif the Export is with payment of tax or else enterWOPAY.
			2. Invoice number	Enter the Invoice number issued to the registered receiver. Ensure that the format is alpha-numeric with allowed special characters of slash(/) and dash(-) with maximum length of sixteen characters.

6	exp	Export	3. Invoice Date	Enter date of invoice in DD-MMM-YYYY. E.g. 24-May-2017.
			4. Invoice value	Enter the invoice value of the goods or services- up to 2 decimal Digits.
			5. Port Code	Enter the six digit code of port through which goods were exported. Please refer to the list of port codes available on the GST common portal.
			6.. Shipping Bill Number	Enter the unique reference number of shipping bill. This information if not available at the timing of submitting the return the same may be left blank and provided later.
			7. Shipping Bill Date	Enter date of shipping bill in DD-MMM-YYYY. E.g. 24-May-2017.
			9. Rate	Enter the applicable integrated tax rate.
			10. Taxable Value	Enter the taxable value of the supplied goods or services for each rate line item -up to 2 decimal Digits, The taxable value has to be computed as per GST valuation provisions.
7	at	Tax liability on advances	**Tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period.**	
			1. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
			2. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
			3. Gross advance received	Enter the amount of advance received excluding the tax portion.
			4. Cess Amount	Enter the total Cess amount collected/payable.
			5. GSTIN/UIN of Recipient	Enter the GSTIN or UIN of the receiver. E.g. 05AEJPP8087R1ZF. Check that the registration is active on the date of the invoice from GST portal
8	atadj	Advance adjustments	**Adjustment of tax liability for tax already paid on advance receipt of consideration and invoices issued in the current period for the supplies.**	
			1. Place of Supply(POS)	Select the code of the state from drop down list for the place of supply.
			2. Rate	Enter the combined (State tax + Central tax) or the integrated tax rate.
			3. Gross advance adjusted	Enter the amount of advance on which has tax has already been paid in earlier tax period and invoices are declared during this tax period.

			4. Cess Amount	Enter the total Cess amount to be adjusted
			5. GSTIN/UIN of Recipient	Enter the GSTIN or UIN of the receiver. E.g. 05AEJPP8087R1ZF. Check that the registration is active on the date of the invoice from GST portal
9	exemp	**Nil Rated, Exempted and Non GST supplies**	**Details of Nil Rated, Exempted and Non GST Supplies made during the tax period**	
			1. Description	Indicates the type of supply.
			2.Nil rated supplies	Declare the value of supplies made under the "Nil rated" category for the supply type selected in 1. above. The amount to be declared here should exclude amount already declared in B2B and B2CL table as line items in tax invoice.
			3.Exempted (Other than Nil rated/non-GST supply)	Declare the value of supplies made under the "Exempted "category for the supply type selected in 1. above.
			4.Non GST Supplies	Declare the value of supplies made under the "Non GST" category for the supply type selected in 1. above. This column is to capture all the supplies made by the taxpayer which are out of the purview of GST
10	hsn	**HSN Summary**	**HSN wise summary of goods /services supplied during the tax period**	
			1. HSN	Enter the HSN Code for the supplied goods or Services. Minimum digit required to be mentioned in the tax invoice and consequently to be reported is as follows.
			2. Description	Enter the description of the supplied goods or Services. Description becomes a mandatory field if HSN code is not provided above.
			3. UQC	Select the applicable Unit Quantity Code from the drop down.
			4. Total Quantity	Enter the total quantity of the supplied goods or Services- up to 2 decimal Digits.
			5. Total Value	Enter the invoice value of the goods or services-up to 2 decimal Digits.
			6. Taxable Value	Enter the total taxable value of the supplied goods or services- up to 2 decimal Digits.
			7. Integrated Tax Amount	Enter the total Integrated tax amount collected/payable.
			8. Central Tax Amount	Enter the total Central tax amount collected/payable.

			9. State/UT Tax Amount	Enter the total State/UT tax amount collected/payable.
			10. Cess Amount	Enter the total Cess amount collected/payable.
11	docs	**List of Documents issued**	**Details of various documents issued by the taxpayer during the tax period**	
			1. Nature of Document	Select the applicable document type from the drop down.
			2. Sr. No From	Enter the invoice/document series start number.
			3. Sr. No To	Enter the invoice/document series end number.
			5.Total Number	Enter the total no of documents in this particular series.
			6.Cancelled	No of documents cancelled in the particular series.

Common mistakes in filling Excel template
1. GSTIN of supplier/E-commerce should be a valid one. State code of supplier GSTIN and E-Commerce GSTIN should be the same.
2. Duplication of invoices with the same tax rate shouldn't be there-otherwise System throws error as "Non duplicated invoices were added & these invoices are duplicated" at the time of import.
3. Amount should be only up to 2 decimal digits
4 Ensure that filling of excel should be strictly as per sample data to avoid errors.
5. Copy paste data from the excel template not including the header rows 1 to 4 will throw an error.
6. The work sheet name in the excel file of return data prepared by the return preparer should be the same as mentioned in the sample excel template.
7. Master data sheet provides the inputs allowed in the mentioned data field. Inputs in the master data sheet have been used for the drop down lists in the worksheets.

Special Instructions
1) To facilitate the declaration of date in the specified format "dd-mmm-yyyy", ensure the system date format of your computer is "dd/mm/yyyy or dd-mm-yyyy".
2) For invoices containing multiple line items invoice level details like GSTIN/UIN, Invoice Number, Invoice Date and Place of Supply should be repeated for all the line items, in the absence of the same system will not accept those items
3) Taxable Value, Rate and cess amount as applicable to the line items may be different in the same invoice.
4) On successful import of the data from the excel file to the offline utility tool, the tool takes care of proper placement of the same in the return format
5) In the worksheets on the combined (central tax+state tax) tax or integrated tax rate has to be mentioned. The java tool will calculate the central tax, state tax or integrated tax. The tax payer can edit these amounts in the java tool if the collected value is different.
6) In this first version worksheets are not being provided for uploading amendment details as these are not expected in the first GST return. Those will be provided in the next version.
7) In the top of each excel worksheet , there is a summary row which gives the count or total of the key columns to help in reconciliation.
8) The worksheets for furnishing exempt supplies details and issued documents details are being provided in this excel workbook template however the data cannot be imported from the excel to the java tool in this version. The tax payer can enter the few exempt supplies detail values and details of documents issued directly in the screens available in the java tool.
9) The worksheets have some data as example. Please delete the data from all worksheets before use.
10) The number mentioned in bracket in the top most row in each data entry worksheet refer to the corresponding table number in the notified GSTR 1 format. For example in b2b worksheet "Summary For B2B(4)" here "4" refers to the table number 4 of GSTR 1 format.
11) This excel workbook template works best with Microsoft Excel 2007 and above.
12) Ensure that there are no stray entries in any cell of the sheets other than return related declaration under the indicated column headers.

Term/ Acronym	Description

GSTIN	Goods and Services Taxpayer Identification Number
GSTN	Goods and Services Tax Network
HSN	Harmonized System of Nomenclature
B2B	Registered Business to Registered Business
B2C	Registered Business to Unregistered Consumer
POS	Place of Supply of Goods or Services -- State code to be mentioned
UIN	Unique Identity Number
GSTR1	GST Return 1
GST	Goods and Services Tax
UQC	Unit Quantity Code

1) B2B Supplies –

Details of Invoices of Taxable supplies made to other registered taxpayers																					
No. of Recipients	No. of Invoices		Total Invoice Value						Total Taxable Value	Total Cess											
	1		0.00						0.00	0.00		0.00		0.00		0.00	0.00				

GSTIN/UIN of Recipient	Invoice Number	Invoice date	Invoice Value	Place Of Supply (Name of the Section/Accounting Unit)	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Taxable Value	Cess Amount	CGST Tax Rate	CGST Tax Amount	SGST Tax Rate	SGST Tax Amount	IGST Tax Rate	IGST Tax Amount	Total Tax Amount	Description of the goods/services	HSN code	Remarks

2) B2BL

Invoices for Taxable outward supplies to consumers where a)The place of supply is outside the state where the supplier is registered and b)The total invoice value is more that Rs 2,50,000																		
No. of Invoices	Total Inv Value			Total Taxable Vi	Total Cess													
1		0.00			0.00	0.00				0.00		0.00		0.00	0.00			

Invoice Number	Invoice date	Invoice Value	Place Of Supply (Name of the Section/Accounting Unit)	Rate	Taxable Value	Cess Amount	E-Commerce GSTIN	GSTIN/UIN of Recipient	CGST Tax Rate	CGST Tax Amount	SGST Tax Rate	SGST Tax Amount	IGST Tax Rate	IGST Tax Amount	Total Tax Amount	Description of the goods/services	HSN code	Remarks

3) B2CSmall

Supplies made to consumers and unregistered persons of the following nature a) Intra-State: any value b) Inter-State: Invoice value Rs 2.5 lakh or less																
			Total Taxable Value	Total Cess												
			0.00	0.00				0.00		0.00		0.00	0.00			

Type	Place Of Supply (Name of the Section/Accounting Unit)	Rate	Taxable Value	Cess Amount	E-Commerce GSTIN	GSTIN/UIN of Recipient	CGST Tax Rate	CGST Tax Amount	SGST Tax Rate	SGST Tax Amount	IGST Tax Rate	IGST Tax Amount	Total Tax Amount	Description of the goods/services	HSN code	Remarks)

4) Credit/Debit Note

Credit/ Debit Notes/Refund vouchersissued to the registered taxpayers during the tax period. Debit or credit note issued against invoice will be reported here against original invoice, hence fill the details of original invoice also which was furnished in B2B,B2CL section of earlier/current period tax period.

	No. of Invoices		No. of Notes/Vouchers				Total Note/Refund Voucher Va		Total Taxable Va	Total Cess	
	0		0					0.00		0.00	0.00	
GSTIN/UIN of Recipient	Invoice/Advance Receipt Number	Invoice/Advance Receipt date	Note/Refund Voucher Number	Note/Refund Voucher date	Document Type	Reason For Issuing document	Place Of Supply	Note/Refund Voucher Value	Rate	Taxable Value	Cess Amount	Pre GST

5) Credit / Debit Note for URD

Credit/ Debit Notes/Refund vouchers issued to the unregistered persons against interstate invoice value is more than Rs 2.5 lakh												
No. of Notes/Vouchers				No. of Invoices				Total Note Value		Total Taxable Value	Total Cess	
	0			0				0.00		0.00	0.00	
UR Type	Note/Refund Voucher Number	Note/Refund Voucher date	Document Type	Invoice/Advance Receipt Number	Invoice/Advance Receipt date	Reason For Issuing document	Place Of Supply	Note/Refund Voucher Value	Rate	Taxable Value	Cess Amount	Pre GST

6) Export

Exports supplies including supplies to SEZ/SEZ Developer or deemed exports								
	No. of Invoices		Total Invoice Value		No. of Shipping Bill			Total Taxable Value
	0		0.00		0			0.00
Export Type	Invoice Number	Invoice date	Invoice Value	Port Code	Shipping Bill Number	Shipping Bill Date	Rate	Taxable Value

7) Tax Liability on Advances

Tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period.				
		Total Advance Received	Total Cess	
		0.00	0.00	
Place Of Supply	Rate	Gross Advance Received	Cess Amount	GSTIN/UIN of Recipient

8) Advance Adjustment

Adjustment of tax liability for tax already paid on advance receipt of consideration and invoices issued in the current period for the supplies.				
		Total Advance Adjusted	Total Cess	
		0.00	0.00	
Place Of Supply	Rate	Gross Advance Adjusted	Cess Amount	GSTIN/UIN of Recipient

9) Nill rated, Exempted & Non GST Supplies

Details of Nil Rated, Exempted and Non GST Supplies made during the tax period			
	Total Nil Rated Supplies	Total Exempted Supplies	Total Non-GST Supplies
	0.00	0.00	0.00
Description	Nil Rated Supplies	Exempted (other than nil rated/non GST supply)	Non-GST supplies

10) HSN wise Summary of goods/Service

HSN wise summary of goods /services supplied during the tax period									
No. of HSN				Total Value	otal Taxable Valu	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1				0.00	0.00	0.00	0.00	0.00	0.00
HSN	Description	UQC	Total Quantity	Total Value	Taxable Value	Integrated Tax Amount	Central Tax Amount	State/UT Tax Amount	Cess Amount

11) Documents details

Details of various documents issued by the taxpayer during the tax period				
			Total Number	Total Cancelled
			0	0
Nature of Document	Sr. No. From	Sr. No. To	Total Number	Cancelled

12) Master

UQC	Export Type	Reverse Charge/Provisional Assessment	Note Type	Type	Tax Rate	POS	Invoice Type	Reason For Issuing Note	Nature of Document	UR Type