



**6. Taxable outward inter-State supplies to un-registered persons where invoice value is more than Rs 2.5 lakh**

Place of Supply (State)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	7	8	9

**7. Taxable supplies (net of debit notes and credit notes) to unregistered persons other than the supplies mentioned at Table 6**

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State /UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supply (Consolidated, rate wise)					
7B. Inter-State Supplies where the value of invoice is upto Rs 2.5 Lakh [Rate wise]					
Place of Supply (Name of State)					

**8. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/credit notes and amendments thereof]**

Details of original document			Revised details of document or details of original Debit/Credit Notes				Rate	Taxable Value	Amount				Place of supply
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8A. If the invoice details furnished earlier were incorrect													
8B. Debit Notes/Credit Notes [original]													
8C. Debit Notes/Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]													

**9. Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Table 7**

Rate of tax	Total taxable value	Amount			
		Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6
<b>Tax period for which the details are being revised</b>					
9A. Intra-State Supplies [Rate wise]					
9B. Inter-State Supplies [Rate wise]					
Place of Supply (Name of State)					

**10. Total tax liability**

Rate of Tax	Taxable value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
10A. On account of outward supply					
10B. On account of differential ITC being negative in Table 4					

**11. Tax payable and paid**

Description	Tax payable	Paid in cash	Paid through ITC		Tax Paid
			Integrated tax	Cess	
1	2	3	4	5	6
(e) Integrated Tax					
(f) Central Tax					
(g) State/UT Tax					
(h) Cess					

**12. Interest, late fee and any other amount payable and paid**

Description	Amount payable	Amount paid
1	2	3
(II) Interest on account of		
(b) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
Late fee on account of		
(a) Central tax		
(b) State / UT tax		

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

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(b) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

**14. Debit entries in electronic cash/credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]**

Description	Tax paid in cash	Tax paid through ITC		Interest	Late fee
		Integrated tax	Cess		
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

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.

Signatures of Authorized Signatory .....

Place .....

Name of Authorized Signatory .....

Date .....

Designation /Status.....

## Instructions:-

1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclature
  - e. POS: Place of Supply (Respective State)
  - f. B to B: From one registered person to another registered person
  - g. B to C: From registered person to unregistered person
2. GSTR-5 is applicable to non-resident taxable person and it is a monthly return.
3. The details in GSTR-5 should be furnished by 20<sup>th</sup> of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.
4. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods.
5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
6. Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period.
7. Invoice-level information, rate-wise, pertaining to the tax period separately for goods and services should be reported as under:
  - i. For all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
  - ii. For all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
  - iii. For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies shall be filed in Table 7.
8. Table 8 consists of amendments in respect of -
  - i. B2B outward supplies declared in the previous tax period;
  - ii. “B2C inter-State invoices where invoice value is more than 2.5 lakhs” reported in the previous tax period; and
  - iii. Original Debit and credit note details and its amendments.
9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.
10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.

On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.