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

# **GSTR-6**

[See Rule....]

### RETURN FOR INPUT SERVICE DISTRIBUTOR

1.	GSTIN:		•••••
2.	Name of th	e Registered person	•••••
(S.No	o. 1 and 2 will be a	auto-populated on logging)	
3.	Period:	Month	Year

#### 4. From Registered Taxable Persons (to be auto-populated from counter party GSTR-1 and GSTR-5)

(figures in Rs)

GSTIN			In	voice			IGST CGST			T	SO		POS (only if	ITC as	Total T availal				vailabl 1 \$	e this
of supplier													differe nt from the locatio n of recipie	Input/Capital goods/Input services/none	IGST	CGS T	SGS T	IGST	CGS T	SGST
	No.	Date	Value	Servi	SAC	Taxa	Rat	Amt	Rate	Amt	Rat				Amt	Amt	Amt	Amt	Amt	Amt
				ces		ble	e				e									
						value														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Oth	er th	nan su	pplies	attra	cting r	everse	char	ge												
Auto populated			Sha	ll be au	to popu	lated fro	m cou	nterpar	ty GST	R1 and	GSTR	5`						-		
Not auto populated (Claimed )																				

<sup>\$</sup> Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

Note: If the supply is received in more than one lot, the invoice information should be reported in the return period in which the last lot is received and recorded in the books of accounts.

### 4A. Amendments to details of inward supplies received in earlier tax periods

(figures in Rs)

al	rigin voic	GST IN of	R	eviso	ed/Or	rigina	al In	Invoice IGST CGST		SC	GST	differen	Eligibilit y of ITC as Input/Ca pital	ITC \$	ax ava		ITC ava		this			
		supp lier				[a	[ <del>~ .</del> . ]				-t D-t A				the location of	goods/In put services/	1051	CGS T		IGST	Т	SGST
			No.	Dat e	Valu e	Serv ices		Taxabl e value	Rat e	Amt	Rat e	Amt	Rat e	Amt	recipien t	none	Amt	Amt	Amt	Amt	Amt	Amt
(1	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
C	ther	· than	supp	lies	attra	cting	reve	erse cha	rge													
		Auto														Input						
		popu lated			Sh	all be	auto	populated	from c	ounterp	artv G	STR1 a	nd GS	TR5		None						
		Not														Same as						
		auto														above						
		popu																				
		lated																				
		(Clai																				
		med)																				

<sup>\$</sup> Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

#### 5. Details of Credit/Debit Notes

(figures in Rs)

GST IN	Type of note (Debit /Credit)	N cr	ebit ote/ edit ote	Origin Invoice	Differe ntial Value (Plus or Minus)			feren				Eligibili ty for ITC (select from drop	avai ITC		as	this	ITC available this month		
		No					IGS	ST	CGS	ST	SGS	ST	down as in Table	IG ST	CG ST	SG ST	IG ST	CGS T	SGS T
							Ra	A	Ra	A	Ra	A	5 above)	A	Am	Am	A	Amt	Amt
							te	mt	te	mt	te	mt		mt	t	t	mt		
(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(1 0)	(1	(1 2)	(1 3)	(14)	(1 5)	(16	(17	(1 8)	(19)	(20)
Other	than reverse	charg	ge						0)	1)	2)	3)		3)	)	<i></i>	0)		
Revers	se charge																		
				Detai	ls shall be	auto populat	ed froi	n cour	nterpar	ty GS	ΓR1 an	nd GS7	TR 5						

## 5A. Amendment to Details of Credit/Debit Notes of earlier tax periods

Original Debit	Revised	Type of	Differen	Differential Tax	Eligibi	Total Tax	ITC available
Note/ credit	Details of	note	tial		lity for	available as	this month
note	original Debit	(Debit/Cr	Value		ĬŤC	ITC	
	Note/ credit	edit)	(Plus or		(select		
	note		Minus)				

GST IN	N o.	Da te	GST IN	N o.	Da te			IGS	ST	CGS	ST	SGS	Т	from drop	IGS T	CG ST	SG ST	IGS T	CG ST	SG ST
			,					Ra te	A mt	Ra te	A mt	Ra te	A mt	down as in Table 5 above)	Am t	Amt	Amt	Am t	Amt	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Other t	han reve	erse cha	rge													
					Deta	ails shall be a	uto pop	oulated	from (	ounter	party (	GSTR1	and GSTR 5			
Revers	Reverse charge															

## 6. Input Service Distribution

(figures in Rs)

GSTIN of	Document	No.	Date	SAC	GSTIN of receiver		Invoi	ce/Documer	ıt No.	
the Supplier	Type				of credit	No.	Date	ISD C	Credit distril	buted
	(invoice/revised invoice/debit note/revised debit note/credit note/credit note)							IGST	CGST	SGST
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)

## **6A.** Revision of Input Service Distribution of earlier tax periods

(figures in Rs)

GSTIN of receiver	Original Invo	oice/Document No.		Revis	ed Invoice/l	Document No	).
of credit	No.	Date	No.	Date	IS	D Credit distri	ibuted
					IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

### 7. ISD Ledger

(figures in Rs)

Description	IGST	CGST	SGST	Total
(1)	(2)	(3)	(4)	(5)
Opening Balance				
ITCs received*				
ITC Reversal				
ITC Distributed				
Distributed as IGST				
Distributed as CGST				
Distributed as SGST				
Closing balance				

declare that I have the	legal authority to submit this return.
Place:	
Date:	(Signature of Authorized Person

Note:

1. To be furnished by 13<sup>th</sup> of the month succeeding the tax period)