

# <sup>1</sup> FORM GSTR-4

[See rule 62]

## Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

Year

1.	GSTIN	
2.	(a) Legal name of the registered person	<Auto>
	(b) Trade name, if any	<Auto>
3.	(a) Aggregate turnover in the preceding Financial Year (Auto populated)	
	(b) ARN	<Auto>(after filing)>
	(c) Date of ARN	<Auto>(after filing)>

### 4. Inward supplies including supplies on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. Inward supplies received from a registered supplier (attracting reverse charge)										

1. Substituted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. **28-6-2019**. Earlier Form GSTR-4, was amended by the Central Goods and Services Tax (Amendment) Rules, 2019, w.e.f. **1-2-2019**, Central Goods and Services Tax (Thirteenth Amendment) Rules, 2018, w.e.f. 30-10-2018, Central Goods and Services Tax (Fifth Amendment) Rules, 2018, w.e.f. 13-6-2018, Central Goods and Services Tax (Seventh Amendment) Rules, 2017, w.r.e.f. 1-7-2017 and Central Goods and Services Tax (Ninth Amendment) Rules, 2017, w.e.f. 13-10-2017.



GSTIN of Deductor / e-commerce operator	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

### 8. Tax, interest, late fee payable and paid

Sr. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM GST CMP-08 )	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				
2.	Central tax	<Auto>	<Auto>	<Auto>				
3.	State/UT tax	<Auto>	<Auto>	<Auto>				
4.	Cess	<Auto>	<Auto>	<Auto>				

### 9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
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:
  - (a) GSTIN: Goods and Services Tax Identification Number
  - (b) TDS: Tax Deducted at Source
  - (c) TCS : Tax Collected at Source
2. The details in FORM GSTR-4, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
4. Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
  - (i) Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
  - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge;
  - (iii) Table 4C to capture supplies from unregistered supplier;
  - (iv) Table 4D to capture import of services.
5. Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in FORM GST CMP-08 during the financial year.
6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.

**ACTION POINTS**

1. This form is quarterly return for registered person opting for composition levy.

2. Every registered person paying tax under section 10 i.e. person paying composition levy in lieu of tax shall be required to submit return quarterly under GSTR-4 on the basis of details contained in FORM GSTR-4A, and where required, after adding, correcting or deleting details contained in Form GSTR-4A.

3. GSTR-4 would have to be submitted electronically within eighteen days after the end of such quarter.

4. In situation wherein a registered person has opted to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter, he would be required to furnish return for that quarter in following manner:

- (a) For the period of the quarter prior to opting to pay tax under section 10: Returns as Applicable
- (b) Period of the quarter for which he has paid tax under section 10: Return Form in GSTR-4.

5. The details required to be submitted in GSTR-4 would include details of

- (a) Invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons
- (b) Consolidated details of outward supplies made
- (c) Tax payable
- (d) Tax Paid

6. Also read and follow the Instructions provided after the Form.