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Return Form

by [CA Maninder Singh](#)

What is GST Sahaj Return Form?

This is for those business making only B2C Sales (Business to Consumer Sales)

In these case, only total Sales amount will be mentioned (Separate for Different HSN Codes)

Also it will have details of Reverse Charge Purchases and ITC on Normal Purchases

Form.GSTR-Sahaj
[See rule ----]

**Return of supplies made
(B2C)**

Financial Year				
Tax period				

1.	GSTIN																			
2.	(a)	Legal name of the registered person	<Auto>																	
	(b)	Trade name, if any	<Auto>																	
	(c)	ARN (after filing)	<Auto (after filing)>																	
	(d)	Date of ARN	<Auto (after filing)>																	

3. Details of outward supplies made to consumers and unregistered persons (B2C) and inward supplies attracting reverse charge. [Net of debit notes, credit notes]

(Amount in ₹ for all tables)

GSTIN/ UIN	Place of Supply (Name of State)	Document details				Tax rate	Taxable value	Tax amount			
		Type of doc.	No.	Date	Value			Integrat ed tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
3A. Total taxable value and tax payable on outward supplies											
3B. Total taxable value and tax payable on inward supplies attracting reverse charge											

4. Summary of inward supplies for claiming input tax credit (ITC)

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Inward supplies (other than those attracting reverse charge)	<Auto>				
2.	Debit notes received from suppliers	<Auto>				
3.	Inward supplies attracting reverse charge (net of debit notes, credit notes)	<<User input>>				
4.	Inward supplies rejected by recipient (wrong GSTIN etc.)	<Auto> <editable>				
5.	Credit notes received from suppliers (other than those attracting reverse charge only)	<Auto> (editable)				

Sr. No.	Description	Value	Input Tax Credit (ITC)			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
6.	Input tax credit claimed earlier, if any	<Auto>				
7.	Reversal & adjustments (Rule 37,39,42 and 43) (Net of reclaimed ITC, if any)	<User input>				
8.	Effect of amendment, if any (+/-)	<Auto> (editable)				
	Net ITC [1+2-3-4-5-6 ±7]	<Auto>				

5. HSN wise summary of supplies declared in table 3 (four digit or more)

Sr. No.	Type of supply (outward)	HSN code	UQC	Quantity	Tax rate	Total taxable value	Tax amount			
							Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8	9	10	11

6. Interest and late fee liability details

Sr. No.	Description	Interest				Late fee	
		Integrated tax	Central tax	State/ UT tax	Cess	Central tax	State/ UT tax
1	2	3	4	5	6	7	8
1.	Interest and late fee due to late filing of return (including on excess ITC availed or short liability stated in month 1 or 2 of quarter) (to be computed by system)						
2.	Any other interest (to be reported by taxpayer)						
	Total						

7. Payment of tax

Sr. No.	Description	Tax payable		Tax already paid, if any	Adjustment of negative liability of previous tax period, if any	Paid through ITC				Paid in cash		
		Reverse charge	Other than reverse charge			Integrated tax	Central tax	State/ UT tax	Cess	Tax/ Cess	Interest	Late Fee
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Integrated tax											
2.	Central tax											
3.	State/UT tax											
4.	Cess											

Total									
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8. 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

Place -

Name of Authorized Signatory

Date -

Designation /Status

Instructions (GSTR- Sahaj) –

1. The return can be filed by the taxpayer who has made supplies to consumers and un-registered persons (B2C supplies).
2. The Place of Supply (POS) will be reported for inter-State outward supplies made during the tax period.
3. Input tax credit availed earlier during first two months of the quarter will be adjusted from the claim. If balance becomes negative, then it will be added into the liability for the same quarter.
4. Tax paid during first two months of the quarter will be adjusted against the total liability of the quarter.
5. Payment can be made out of cash or credit as per rules.
6. Reversal of credit under rule 37, 39, 42 & 43 shall be reported as net of reclaimed ITC, if any. Ineligible credit shall also be reported under reversal.
7. Adjustment, if any due to transition from composition or otherwise shall be reported in table 4 for accounting into ITC.
8. Reporting of HSN code at least at four digit level will be mandatory.

Note:-

Please see GST new return forms – GST Sahaj, Sugam, Monthly and Quarterly return forms at

<https://www.teachoo.com/8629/1943/Download-New-GST-Return-Forms-Sahaj-Sugam/category>Returns-Under-GST/>

You can also practice GST Return filing at our GST Demo website -

<https://www.teachoo.com/gst/demo/dashboard/>

About the Author



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CA Maninder Singh is a Chartered Accountant for the past 8 years. He provides courses for Practical Accounts, Taxation, GST and E-filing

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GST

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