

Form GSTR-5

[See rule 63]

Return for Non-resident taxable person

| | | | | |
|-------|--|--|--|--|
| Year | | | | |
| Month | | | | |

| | | | | | | | | | | | | | | | | | | | | |
|-----------|-------|-------------------------------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | Auto Populated | | | | | | | | | | | | | | | | | |
| | (b) | Trade name, if any | Auto Populated | | | | | | | | | | | | | | | | | |
| | (c) | Validity period of registration | Auto Populated | | | | | | | | | | | | | | | | | |

3. Inputs/Capital goods received from Overseas (Import of goods)

(Amount in Rs.
for all Tables)

| Details of bill of entry | | | Rate | Taxable value | Amount | | Amount of ITC available | |
|--------------------------|------|-------|------|---------------|----------------|------|-------------------------|------|
| No. | Date | Value | | | Integrated Tax | Cess | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

4. Amendment in the details furnished in any earlier return

| Original details | | Revised details | | | | | | | | | Differential ITC (+/_) | |
|------------------|------|-----------------|------|-------|------|---------------|----------------|------|-------------------------|------|------------------------|------|
| Bill of entry | | Bill of entry | | | Rate | Taxable value | Amount | | Amount of ITC available | | Integrated tax | Cess |
| No | Date | No | Date | Value | | | Integrated Tax | Cess | Integrated Tax | Cess | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

5. Taxable outward supplies made to registered persons (including UIN holders)

| GSTIN/ UIN | Invoice details | | | Rate | Taxable value | Amount | | | | 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 |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

| Place of Supply (State/UT) | Invoice details | | | Rate | Taxable Value | Amount | |
|----------------------------|-----------------|------|-------|------|---------------|----------------|------|
| | No. | Date | Value | | | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |
| | | | | | | | |

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 | Central | 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 |
| Tax period for which the details are being revised | | | | | |
| 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 |
| (a) Integrated Tax | | | | | |
| (b) Central Tax | | | | | |
| (c) State/UT Tax | | | | | |
| (d) Cess | | | | | |

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

| Description | Amount payable | Amount paid |
|----------------------------------|----------------|-------------|
| 1 | 2 | 3 |
| I Interest on account of | | |
| (a) Integrated tax | | |
| (b) Central Tax | | |
| (c) State/UT Tax | | |
| (d) Cess | | |
| II 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 |
| (a) 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 Authorised Signatory

Place

Name of Authorised 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 20th 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.