

FORMS PRESCRIBED UNDER CGST RULES, 2017

SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE
REGISTRATION			
1	Form GST REG-01	Application for Registration	8(1)
2	Form GST REG-02	Acknowledgment to the Applicant	8(5)
3	Form GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for (Registration/Amendment/Cancellation)	9(2)
4	Form GST REG-04	Clarification/additional information/document for <<Registration/Amendment/Cancellation>> by Applicant	9(2)
5	Form GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation/>	9(4)
6	Form GST REG-06	Registration Certificate	10(1)
7	Form GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)	12(1)
8	Form GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source	12(3)
9	Form GST REG-09	Application for Registration of Non Resident Taxable Person	13(1)
10	Form GST REG-10	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.	14(1)
11	Form GST REG-11	Application for extension of registration period by casual / non-resident taxable person	15(1)
12	Form GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration	16(1)
13	Form GST REG-13	Application/Form for grant of Unique Identity Number to UN Bodies /Embassies / others	17(1)
14	Form GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)	19(1)
15	Form GST REG-15	Order of Amendment	19(1)
16	Form GST REG-16	Application for Cancellation of Registration	20
17	Form GST REG -17	Show Cause Notice for Cancellation of Registration	22(1)
18	Form GST REG- 18	Reply to the Show Cause Notice issued for cancellation for registration	22(2)
19	Form GST REG-19	Order for Cancellation of Registration	22(3)
20	Form GST REG-20	Order for dropping the proceedings for cancellation of registration	22(4)
21	Form GST REG-21	Application for Revocation of Cancellation of Registration	23(1)
22	Form GST REG-22	Order for revocation of cancellation of registration	23(2)
23	Form GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration	23(3)
24	Form GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration	23(3)
25	Form GST REG-25	Certificate of Provisional Registration	24(1)
26	Form GST REG-26	Application for Enrolment of Existing Taxpayer	24(2)
27	Form GST REG-27	Show Cause Notice for cancellation of provisional registration	24(3)
28	Form GST REG-28	Order for cancellation of provisional registration	24(3)
29	Form GST REG-29	Application for cancellation of provisional registration	24(4)
30	Form GST REG-30	Form for Field Visit Report	25

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SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE
COMPOSITION LEVY			
31	Form GST CMP -01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)	3(1)
32	Form GST CMP -02	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)	3(2)
33	Form GST –CMP-03	Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)	3(4)
34	Form GST – CMP-04	Intimation/Application for Withdrawal from Composition Levy	6(2)
35	Form GST CMP- 05	Notice for denial of option to pay tax under section 10 if the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10	6(4)
36	Form GST CMP - 06	Reply to the notice to show cause	6(5)
37	Form GST CMP-07	Order for acceptance / rejection of reply to show cause notice	6(5)
INPUT TAX CREDIT			
38	Form GST ITC – 01	Declaration for claim of input tax credit under sub-section (1) of section 18	40(1)
39	Form GST ITC -02	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18	41(1)
40	Form GST ITC -03	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18	44(4)
41	Form GST ITC-04	Details of goods/capital goods sent to job worker and received back	45(3)
ENROLMENT APPLICATION FOR UNREGISTERED OWNER OF GODOWN/WAREHOUSE/TRANSPORTER			
42	Form GST ENR-01	Application for Enrolment u/s 35 (2) (only for un-registered persons)	58(1)
RETURNS			
43	Form GSTR-1	Details of outward supplies of goods or services	59(1)
44	Form GSTR-1A	Details of auto drafted supplies (From GSTR 2, GSTR 4 or GSTR 6)	59(4)
45	Form GSTR-2	Details of inward supplies of goods or services	60(1)
46	FORM GSTR-2A	Details of auto drafted supplies (From GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-	60(1)
47	Form GSTR-3	Monthly return	61(1)
48	Form GSTR – 3A	Notice to return defaulter u/s 46 for not filing return	68
49	FORM GSTR-3B	Return in lieu of GSTR-3, when the time limit for GSTR-1 and GSTR-2 is extended	61(5)
50	Form GSTR-4	Quarterly return for registered person opting for composition levy	62
51	Form GSTR-4A	Auto-drafted details for registered person opting for composition levy (Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)	59(3) & 66(2)
52	Form GSTR-5	Return for Non-resident taxable person	63
53	Form GSTR-5A	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India	64
54	Form GSTR-6	Return for input service distributor	65
55	Form GSTR-6A	Details of supplies auto-drafted form (Auto-drafted from GSTR-1)	59(3) & 65
56	Form GSTR-7	Return for Tax Deducted at Source	66 (1)
57	Form GSTR 7A	Tax Deduction at Source Certificate	66(3)
58	Form GSTR - 8	Statement for tax collection at source	67(1)
59	Form GSTR -11	Statement of inward supplies by persons having Unique Identification Number (UIN)	82

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SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE
GOODS & SERVICE TAX PRACTITIONER			
60	Form GST PCT - 1	Application for Enrolment as Goods and Services Tax Practitioner	83(1)
61	Form GST PCT-02	Enrolment Certificate of Goods and Services Tax Practitioner	83(2)
62	Form GST PCT-03	Show Cause Notice for disqualification	83(4)
63	Form GST PCT-04	Order of rejection of enrolment as GST Practitioner	83(4)
64	Form GST PCT-05	Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner	83(6)
PAYMENT OF TAX			
65	Form GST PMT –01	Electronic Liability Register of Registered Person (Part–I: Return related liabilities)	85(1)
66	Form GST PMT –01	Electronic Liability Register of Taxable Person (Part–II: Other than return related liabilities)	85(1)
67	Form GST PMT –02	Electronic Credit Ledger of Registered Person	86(1)
68	Form GST PMT –03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim	86(4) & 87(11))
69	Form GST PMT –04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register	85(7), 86(6) & 87(12)
70	Form GST PMT –05	Electronic Cash Ledger	87(1)
71	Form GST PMT –06	Challan for deposit of goods and services tax	87(2)
72	Form GST PMT –07	Application for intimating discrepancy relating to payment	87(8)
REFUND			
73	FORM-GST-RFD-01	Application for Refund	89(1)
74	FORM-GST-RFD-02	Acknowledgment	90(1), 90(2) and 95(2)
75	FORM-GST-RFD-03	Deficiency Memo	90(3)
76	FORM-GST-RFD-04	Provisional Refund Order	91(2)
77	FORM-GST-RFD-05	Payment Advice	91(3), 92(4), 92(5) & 94
78	FORM-GST-RFD-06	Refund Sanction/Rejection Order	92(1), 92(3), 92(4), 92(5) & 96(7)
79	FORM-GST-RFD-07	Order for Complete adjustment of sanctioned Refund	92(1), 92(2) & 96(6)
80	FORM-GST-RFD-08	Notice for rejection of application for refund	92(3)
81	FORM-GST-RFD-09	Reply to show cause notice	92(3)
82	FORM GST RFD-10	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.	95(1)
83	FORM GST RFD-11	Furnishing of bond or Letter of Undertaking for export of goods or services	96A

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SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE
PROVISIONAL ASSESSEMENT			
84	Form GST ASMT - 01	Application for Provisional Assessment under section 60	98(1)
85	Form GST ASMT - 02	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment	98(2)
86	Form GST ASMT – 03	Reply to the notice seeking additional information	98(2)
87	Form GST ASMT – 04	Order of Provisional Assessment	98(3)
88	Form GST ASMT - 05	Furnishing of Security	98(4)
89	Form GST ASMT - 06	Notice for seeking additional information / clarification / documents for final assessment	98(5)
90	Form GST ASMT – 07	Final Assessment Order	98(5)
91	Form GST ASMT - 08	Application for Withdrawal of Security	98(6)
92	Form GST ASMT – 09	Order for release of security or rejecting the application	98(7)
93	Form GST ASMT - 10	Notice for intimating discrepancies in the return after scrutiny	99(1)
94	Form GST ASMT - 11	Reply to the notice issued under section 61 intimating discrepancies in the return	99(2)
95	Form GST ASMT - 12	Order of acceptance of reply against the notice issued under section 61	99(3)
96	Form GST ASMT - 13	Assessment order under section 62	100(1)
97	Form GST ASMT - 14	Show Cause Notice for assessment under section 63	100(2)
98	Form GST ASMT - 15	Assessment order under section 63	100(2)
99	Form GST ASMT - 16	Assessment order under section 64	100(3)
100	Form GST ASMT – 17	Application for withdrawal of assessment order issued under section 64	100(4)
101	Form GST ASMT - 18	Acceptance or Rejection of application filed under section 64 (2)	100(5)
AUDIT			
102	Form GST ADT - 01	Notice for conducting audit	101(2)
103	Form GST ADT – 02	Audit Report under section 65(6)	101(5)
104	Form GST ADT - 03	Communication to the registered person for conduct of special audit under section 66	102(1)
105	Form GST ADT – 04	Information of Findings upon Special Audit	102(2)
ADVANCE RULING			
106	Form GST ARA -01	Application Form for Advance Ruling	104(1)
107	Form GST ARA -02	Appeal to the Appellate Authority for Advance Ruling	106(1)
108	Form GST ARA -03	Appeal to the Appellate Authority for Advance Ruling	106(2)

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SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE
APPEAL			
109	Form GST APL - 01	Appeal to Appellate Authority	108(1)
110	Form GST APL – 02	Acknowledgment for submission of appeal	108(3)
111	Form GST APL - 03	Application to the Appellate Authority under sub-section (2) of Section 107	109(1)
112	Form GST APL – 04	Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court	113(1) & 115
113	Form GST APL – 05	Appeal to the Appellate Tribunal	110(1)
114	Form GST APL – 06	Cross-objections before the Appellate Tribunal	110(2)
115	Form GST APL – 07	Application to the Appellate Tribunal under sub section (3) of Section 112	111(1)
116	Form GST APL – 08	Appeal to the High Court under section 117	114(1)
TRANSITION			
117	Form GST TRAN - 1	Transitional ITC / Stock Statement	117(1), 118, 119 & 120
118	Form GST TRAN - 2	Stock without invoice	117(4)
SEARCH			
119	FORM GST INS-1	AUTHORISATION FOR INSPECTION OR SEARCH	139 (1)
120	FORM GST INS-02	ORDER OF SEIZURE	139 (2)
121	FORM GST INS-03	ORDER OF PROHIBITION	139(4)
122	FORM GST INS-04	BOND FOR RELEASE OF GOODS SEIZED	140(1)
123	FORM GST INS-05	ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE	141(1)
DEMANDS AND RECOVERY			
124	FORM GST DRC - 01	Summary of Show Cause Notice	142(1)
125	FORM GST DRC -02	Summary of Statement	142(1)(b)
126	FORM GST DRC- 03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement	142(2) & 142 (3)
127	FORM GST DRC – 04	Acknowledgement of acceptance of payment made voluntarily	142(2)
128	FORM GST DRC- 05	Intimation of conclusion of proceedings	142(3)
129	FORM GST DRC - 06	Reply to the Show Cause Notice	142(4)
130	FORM GST DRC - 07	Summary of the order	142(5)
131	FORM GST DRC - 08	Rectification of Order	142(7)
132	FORM GST DRC – 09	Order for recovery through specified officer under section 79	143
133	FORM GST DRC – 10	Notice for Auction of Goods under section 79 (1) (b) of the Act	144(2)
134	FORM GST DRC – 11	Notice to successful bidder	144(5) & 147(12)
135	FORM GST DRC – 12	Sale Certificate	144(5) & 147(12)
136	FORM GST DRC – 13	Notice to a third person under section 79(1) (c)	145(1)
137	FORM GST DRC – 14	Certificate of Payment to a Third Person	145(2)

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SL. No.	NAME OF FORM	DESCRIPTION	CGST RULE
138	FORM GST DRC – 15	APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE	146
139	FORM GST DRC – 16	Notice for attachment and sale of immovable/movable goods/shares under section 79	147(1) & 151(1)
140	FORM GST DRC – 17	Notice for Auction of Immovable/Movable Property under section 79(1) (d)	147(4)
141	FORM GST DRC – 18	Certificate action under clause (e) of sub-section (1) section 79	155
142	FORM GST DRC – 19	Application to the Magistrate for Recovery as Fine	156
143	FORM GST DRC – 20	Application for Deferred Payment/ Payment in Instalments	158(1)
144	FORM GST DRC – 21	Order for acceptance/rejection of application for deferred payment / payment in instalments	158(2)
145	FORM GST DRC – 22	Provisional attachment of property under section 83	159(1)
146	FORM GST DRC – 23	Restoration of provisionally attached property / bank account under section 83	159(3), 159(5) & 159(6)
147	FORM GST DRC – 24	Intimation to Liquidator for recovery of amount	160
148	FORM GST DRC – 25	Continuation of Recovery Proceedings	161
COMPOUNDING OF OFFENCE			
149	FORM GST CPD-01	Application for Compounding of Offence	162(1)
150	FORM GST CPD-02	Order for rejection / allowance of compounding of offence	162(3)