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Department of -----

## **GSTR-5**

[See Rule....]

#### RETURN FOR NON RESIDENT TAXABLE PERSONS (FOREIGNERS)

1.	GSTIN
2.	Name of the Taxable Person
3.	. Address
(5	S. No. 1, 2 and 3 shall be auto-populated on logging)
4.	Period of Return FromTo
5.	Goods imported

S. No.	Description of goods	Bill of Entry No.	Bill of Entry Date	HSN Code*	UQC	Quantity	Value	IGST paid, if any	Eligibility for ITC as inputs/capital goods/none	Total IGST available as ITC	ITC available this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8A)	(9)	(10)	(11)

1					

<sup>\*</sup> at 8-digit level

# 5A. Amendments in Goods imported of earlier tax periods

Origina Entry	al Bill of		Revised	d/Origin	al Bill o	of entry	I	GST	Eligibility for ITC as inputs/capital	Total IGST available as ITC	ITC available this month
No.	Date	No.	Date	Value	HSN	Taxable value	Rate	Amt	goods/none		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

#### 6. Services received from a supplier located outside India (Import of services)

(figures in Rs)

		Invoice			I	GST	ITC Admi	ssibility
No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC Admissible as input services/none	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

# 6A. Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods

Origin	al Invoice	Revised details of Invoice				IG	ST	ITC Admissibility			
No	Date	No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC Admissible as input services/none	ITC admissible this month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	

# 7. Outward supplies made:

(figures in Rs.)

S.	GSTI			Inv	oice			IG	ST	CC	GST	SGS	ST	POS	Indicate	Date of
No	N, if	No.	Dat	Valu	Goo	HS	Taxab	Rate	Amt	Rat	Amt	Rate	A	(only if	if	time of
•	any		e	e	ds/S	N/S	le			e			mt	different	supply	supply if
					ervi	$\mathbf{AC}$	value							from the	attracts	it is
					ces									location	reverse	before
														of	charge	date of
														recipient	\$	invoice
														)		
(1)	(2)	(3)	(4)	(5)	(5A)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13	(14)	(15)	(16)
							•						)			

## 7A. Amendments to details in Outward supplies

	riginal avoice	GSTIN/ UIN, if any		Revis	ed/Origi	nal Invo	ice	IGST CGST		S		if different from the	Date of time of supply if different from date of invoice		
No.	Date		No.		Goods/S ervices		Taxable Value	Rate	Amt.	Rate	Amt	Rate	Amt	of recipient	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

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

(figures in Rs)

note (Debit/ Credit)	not	e	In	voice	ential Value (Plus or Minus			Differential Tax				
	No.	Date	No.	Date	,	IG Rat e	ST Am t	Rat e	GST Am t	Rate	SGST Amt	
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10	(11)	(12)	(13)	
	(Debit/ Credit)	(Debit/ Credit) No.	(Debit/ Credit)  No. Date	(Debit/ Credit)  No. Date No.	(Debit/Credit)  No. Date No. Date	(Debit/ Credit)  No. Date No. Date	(Debit/Credit)  No. Date  No. Date  No. Date  No. Date  Rat e	(Debit/Credit)  No. Date  No. Date  No. Date  No. Date  TGST  Rat Am e t	(Debit/Credit)  No. Date  No. Date  No. Date  No. Date  No. Date  No. Date  Rat Am Rat e t e	(Debit/Credit)  No. Date  No. Date	(Debit/Credit)  No. Date  No. Date	

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier

#### 7A. Amendment to Details of Credit/Debit Notes of earlier tax periods

GSTIN/ UIN	Type of note (Debit/ Credit)		al Debit Note/ redit note		al /Revised Note/ credit	Differenti al Value (Plus or Minus)	Differential Tax						
		No.	Date	No.	Date		IGST		CGST		SGST		
							Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

# 8. Tax paid (figures in Rs.)

Description	Tax payable	Debit no. in ITC	ITC (IGST) utilized	Debit no. in cash	Tax paid in cash (after
		ledger		ledger	adjusting ITC)
(1)	(2)	(3)	(4)	(5)	(6)
IGST					
CGST					
SGST					
Interest					
Penalty			Non-editable		
Fee			Non-editable		
Total					

## 9. Closing stock of Goods

S. No.	Description of goods	HSN	UQC	Quantity	Value (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)

#### 10. Refund Claimed from Cash Ledger

S.No		IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
1.	Refund claimed from cash ledger			
2.	Bank Account Details*			

	by declare that the information given in this return is true, correct authority to submit this return.	ct and complete in every respect. I further
Place:		
Date:	(Sign	ature of Authorized Person)

Note:

1. To be furnished on monthly basis by 20<sup>th</sup> of the month succeeding tax period & within 7 days after expiry of registration