MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 27th July, 2017

G.S.R. 964(E).—In exercise of the powers conferred by section 53 read with section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017), section 17 and 18 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and section 21 of the Union Territories Goods and Services Tax Act, 2017 (14 of 2017), the Central Government hereby makes the following rules namely:—

1. Short Title and Commencement.—(1) These rules may be called the Goods and services Tax Settlement of funds Rules, 2017.

(2) They shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions.— (1) (a) "Authorities" means the Board, State Tax Nodal Authority, Principal Chief Controller of Accounts, Central Board of Excise and Customs and State Accounting Authorities of the respective States;

(b) "Board" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963;

(c) "Government" means the Central Government;

(d) "input tax credit" means the credit of input tax;

(e) "registered person" means a person who is registered under section 25 of the Central Goods and Services Tax Act, 2017, but does not include a person having a Unique Identity Number;

(f) "reports' means any report specified or otherwise required to be furnished by or under these rules;

(g) "State Accounting Authority" means Accounting Authority of any State as notified by the concerned State Government;

(h) "State Tax Nodal Authority" means the Taxation Authority of any State as notified by the concerned State government (s);

(2) Words and expressions used and not defined in these rules, but defined in the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017 and the Union Territories of Goods and Services Tax Act, 2017 shall have the same meanings as respectively assigned to them in those Acts.

3. Electronic transmission of the Reports.-

(1) The Goods and Services Tax Network shall transmit reports electronically to the Authorities as provided hereunder.

(2) The Reports, as referred to in sub-rule (1) shall be submitted-

(a) by 25th of the month in which Goods and Services Tax returns are submitted, in case of monthly reports; and

(b) by the 25th of October of the subsequent financial year, in case of annual reports, in case of report relating to non-unutilised input tax credit:

Provided that if 25th of the month is a holiday, then the report shall be sent by the first working day after the holiday:

Provided further that if the date of filing of return is extended, then the date of generation of settlement report shall stand extended accordingly and in case the return for September is filed late the report related to non-utilised input tax credit shall be sent accordingly.

4. Report of Cross-Utilisation and Apportionment of Integrated Tax between Centre (Integrated Tax) and State (State Tax) or Central (Integrated Tax) and Centre (Union Territory Tax).—

(1) The details relating to the transfer of funds to be made between Centre (Integrated Tax) and State (State Tax) or Centre (Integrated Tax) and Centre (Union territory Tax) shall be sent by Goods and Services Tax Network to the Authorities, in **FORMS GST STL 01.01 to GST STL – 01.12,** for each State and Union Territory, as follows—

(a) a monthly Consolidated statement for each State in **FORM GST STL – 01.01** containing the details referred to in clause (b) relating to the total amount to be transferred from the Centre (Integrated Tax) to the State (State Tax) or the Centre (Union Territory Tax), or vice-versa, on account of cross-utilisation of credit as per section 53 of the Central Goods and Services Tax Act and the Goods and Services Tax Act of the concerned State(hereinafter referred to as State Goods and Services Tax Act), section 21 of the Union Territory Goods and Services Tax Act and section 18 of the Integrated Goods and Services Tax Act, and

from the Centre (Integrated Tax) to the State (State Tax) or the Centre (Union Territory Tax) on account of apportionment as provided for in section 17 of the Integrated Goods and Services Tax Act;

(b) the monthly reports containing State-wise details pertaining to the information contained in **FORM GST STL – 01.01** are as under—

(i) list of registered persons of the State or Union Territory who have adjusted liability of Integrated Tax from the input tax credit of State Tax or Union Territory Tax and Central Tax, as provided under section 53 of the Central Goods and Services Tax Act and the State Goods and Services Tax Act, or section 21 of the Union Territory Goods and Services Tax Act (including cross utilisation by Input Service Distributor), as the case may be, in **FORM GST STL – 01.02.**

Note: The summary of Integrated Tax paid from the input tax credit of Central Tax and from the input tax credit of State Tax or Union Territory Tax shall be reflected in column 3 of **FORMS GST STL 1.01** and **2.01** respectively;

(ii) list of registered persons of the State or Union territory who have adjusted liability of State Tax or Union Territory Tax, as the case may be, from the input tax credit of Integrated Tax, as provided under section 18 of the Integrated Goods and Services Tax Act, in **FORM GST STL – 01.03.**

Note: The summary of State Tax/Union Territory Tax paid from the input tax credit of the Integrated Tax shall be reflected in column 4 of **FORMS GST STL 1.01**;

(iii) list of registered persons or unregistered persons who have paid Integrated Tax in the following cases and the said Integrated Tax has to be apportioned as per the provisions of section 17 of the Integrated Goods and Services Tax Act-

(a) list of registered persons of other State or Union Territory who have made outward inter-State supply, including Input Service Distributor distribution, to unregistered persons or units of the concerned State or Union Territory or taxpayers who have made exports or have made supplies to SEZ on payment of tax, including non filers who have Integrated Tax credit available with them , in **FORM GST STL – 01.04.**

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column 5 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively;

(b) list of registered persons of other State or Union Territory who have made inter-State supply to composition taxable person or Non-resident taxpayer or Unique Identification Number holders of the State, in **FORM GST STL – 01.05.**

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax portion of Integrated Tax from this statement shall be reflected in column 6 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively;

(c) list of registered persons of other State or Union Territory who have made inter-State inward supplies for which input tax credit is declared as ineligible as provided for in section 17 of the Central Goods and Services Tax Act and State Goods and Services Tax Act and section 21 of the Union Territory Goods and Services Tax Act, or whose Integrated tax input tax credit has lapsed due to opting into composition scheme as provided for in sub-section (4) of section 18 of the Central Goods and Services Tax Act and State Goods and Services Tax Act or whose input tax credit of Integrated tax has lapsed due to cancellation of registration, in **FORM GST STL – 01.06**.

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column 7 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively;

(d) list of unregistered persons who have made imports in the concerned State or Union Territory, under clause (d) of sub-section (1) of section 17 of the Integrated Goods and Services Tax Act, in **FORM GST STL – 01.08**.

Note: The summary of Integrated Tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column 9 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively;

(e) list of composition taxpayer or Unique Identification Number holders in a State or Union Territory who have made imports, in **FORM GST STL – 01.09**.

Note: The summary of Integrated tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column 10 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively;

(f) list of registered persons in a State or Union Territory who have made imports, on which input tax credit is declared as ineligible as provided for in section 17 of the Central Goods and Services Tax Act and State Goods and Services Tax Act and section 21 of the Union Territory Goods and Services Tax Act, in **FORM GST STL – 01.10**.

Note: The summary of Integrated Tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column 11 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively;

(g) list of registered persons in a State or Union Territory who have paid interest on Integrated Tax, in **FORM GST STL – 01.12**.

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column 13 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively;

(iv) the following reports containing GSTIN-wise, State-wise details pertaining to the information contained in **FORM GST STL – 01.01** shall also be required to sent once a year—

(a) list of registered persons in a State or Union Territory who have made inter-State inward supplies on which input tax remains unutilised till end of September of the subsequent financial year and thus input tax credit on Integrated Tax paid is not available as per sub- section (4) of section 16 of Central Goods and Services Tax Act and State Goods and Services Tax Act and section 21 of the Union Territory Goods and Services Tax Act, and the said Integrated Tax paid is to be apportioned under section 17 of the Integrated Goods and Services Tax Act, in **FORM GST STL – 01.07**.

Note: The summary of Integrated Tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column 8 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively;

(b) list of registered persons in a State or Union Territory who have made import on which input tax credit remains unutilised till end of September of the subsequent financial year and thus input tax credit on Integrated Tax paid is not available as per sub-section (4) of section 16 of Central Goods and Services Tax Act and State Goods and Services Tax Act and section 21 of the Union Territory Goods and Services Tax Act, and the said Integrated Tax paid is to be apportioned under section 17 of the Integrated Goods and Services Tax Act, in **FORM GST STL – 01.11**.

Note: The summary of Integrated Tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column 12 of both **FORM GST STL 1.01** and **FORM GST STL 2.01**, respectively.

5. Report of Cross-Utilisation and Apportionment of Integrated Tax between Centre (Integrated Tax) and Centre (Central Tax).—

The details relating to the transfer of funds between Centre (Integrated Tax) and Centre (Central Tax) to be made in a particular month relating in **FORMS GST STL 02.01 to GST STL – 02.02,** are as follows:

(a) a monthly consolidated statement containing State-wise details in **FORM GST STL – 02.01** containing the month-wise details relating to the total amount to be transferred from the Centre (Integrated Tax) to the Centre (Central Tax), or vice-versa, on account of cross-utilisation of credit as provided for in section 53 of the Central Goods and Services Tax Act and section 18 of the Integrated Goods and Services Tax Act, and from the Centre (Integrated Tax) to the Centre (Central Tax) on account of apportionment as provided for in section 17 of the Integrated Goods and Services Tax Act;

(b) monthly reports containing State-wise details containing list of registered persons who have adjusted liability of Central Tax from the input tax credit of Integrated Tax, as provided under section 18 of the Integrated Goods and Services Tax Act, in **FORM GST STL – 02.02.**

Note: The summary of Central Tax paid from the input tax credit of Integrated Tax shall be reflected in column 4 of **FORM GST STL 02.01.**

6. Report relating to apportionment of Integrated Tax recovered against demand, compounding amount paid and amount deposited for filing appeal between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax).—

The details for a particular month relating to recoveries of Integrated Tax, and the interest and penalty thereon on the basis of a demand order, or compounding amount, or deposit made for filing appeal as provided for in sections 79, 107, 112 and 138 of the Central Goods and Services Tax Act and the State Goods and Services Tax Act of the concerned State and section 21 of the Union Territory Goods and Services Tax Act for which input tax credit is not available as per sub-section (5) of section 17 of the Central Goods and Services Tax Act and State Goods and Services Tax Act, section 21 of the Union Territory Goods and Services Tax Act and the said Integrated Tax is to be

apportioned under section 17 of the Integrated Goods and Services Tax Act, in **FORMS GST STL 03.01 to GST STL – 03.02** shall be sent for each State and Union Territory, as follows:

(a) a monthly State-wise consolidated statement showing a summary of amount recovered as Integrated Tax, and the interest and penalty thereon, or compounding amount, or deposited for filing appeal, to be apportioned to State (State Tax) or Centre (Union Territory Tax), and to Centre (Central Tax), in **FORM GST STL 03.01;**

(b) list of registered persons in a State or Union territory from whom recovery of Integrated Tax has been made with interest and penalty thereon, or compounding amount against demand, or amount deposited for filing appeal of the Integrated Goods and Services Tax Act as provided for in sections 79, 107, 112 and 138 of the Central Goods and Services Tax Act and the State Goods and Services Tax Act of the concerned State and section 21 of the Union Territory Goods and Services Tax Act, in **FORM GST STL 03.02.**

7. Report relating to apportionment of Integrated Tax amount, where place of supply could not be determined or taxable person making such supply is not identifiable, between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax).—

The details relating to the apportionment of Integrated Tax to State (State Tax) or Centre (Union Territory Tax), and to Centre (Central Tax), in a particular month, in **FORMS GST STL 04.01** to **GST STL – 04.03** shall be sent for each State and Union Territory, as follows—

(a) a monthly State-wise consolidated statement showing a summary of the apportionment of Integrated Tax to State (State Tax) or Centre (Union Territory Tax), and to Centre (Central Tax), in a particular month relating to Integrated Tax collected in respect of which place of supply could not be determined or the taxable person making such supplies is not identifiable, as provided under the proviso of sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, in **FORM GST STL 04.01;**

(b) list of registered persons from whom Integrated Tax has been collected in respect of which place of supply made by taxable person could not be determined, and is to be apportioned as provided under first proviso of sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, in **FORM GST STL 04.02;**

(c) the details of Integrated Tax has been collected in respect of which the taxable person making such supplies is not identifiable, and is to be apportioned as provided under second proviso of sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, in **FORM GST STL 04.03** and this shall be an annual report to be submitted in October each year.

8. Report relating to reduction of amount to be apportioned to Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax) due to Integrated Tax apportioned earlier but subsequently refunded.—

The details relating to reduction of amount to be apportioned to Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax), in a particular month due to Integrated Tax apportioned earlier but subsequently refunded as provided for in sub-section (5) of section 17 of the Integrated Goods and Services Tax Act, in **FORMS GST STL 05.01** to **GST STL – 05.12** shall be sent for each State and Union Territory, as follows—

(a) a monthly State-wise consolidated statement showing a summary wherein Integrated Tax paid by taxpayer has already been apportioned but subsequently refunded to the person due to various provisions of the Central Goods and Services Tax Act, State Goods and Services Tax Act and Union Territory Goods and Services Tax Act leading to a reduction in amount to be apportioned to Centre (Central Tax) and from State (State Tax) or Centre (Union Territory Tax), in a particular month as provided for in sub-section (5) of section 17 of the Integrated Goods and Services Tax Act, in **FORM GST STL 05.01;**

(b) The monthly reports containing State-wise details pertaining to the information contained in **FORM GST STL – 05.01** are as under:

(i) list of registered taxpayers who had made inter State supply of goods or services or both and the said Integrated Tax was already apportioned as per provisions of sub-section (2) of section 17 of the Integrated Goods and Services Tax Act as the supply was not eligible for credit as per section 17 of Central Goods and Services Tax Act, State Goods and Services Tax Act and section 21 of Union Territory Goods and Services Tax Act. The tax liability which was subsequently reduced due to issuance of credit notes or Input Services Distributor Credit notes to taxpayers for the said supply, as provided under sections 20 and 34 of the Central Goods and Services Tax Act and the Goods and Services Tax Act of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act), in **FORM GST STL 05.02.**

Note: The summary of reduction in amount to be credited to State tax or Union Territory tax and Central tax shall be reflected at S.No.1 of **FORM GST STL 5.01**;

(ii) list of registered taxpayers who had paid Integrated Tax and the said Integrated Tax was already apportioned as the supply was made to composition dealers, and whose tax liability was subsequently reduced due to issuance of credit notes to composition taxpayers, as provided under sections 10 and 34 of the Central Goods and Services Tax Act and the Goods and Services Tax Act of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act), in **FORM GST STL 05.03.**

Note: The summary of reduction in amount to be credited to State tax or Union Territory tax and Central tax shall be reflected at S.No.2 of **FORM GST STL 5.01**;

(iii) list of registered taxpayers who had paid Integrated Tax and the said Integrated Tax was already apportioned as the supply was made to unregistered persons, and whose tax liability was subsequently reduced due to issuance of credit notes to un-registered persons, as provided under section 34 of the Central Goods and Services Tax Act and the State Goods and Services Tax Act (or section 21 of the Union Territory Goods and Services Tax Act), in **FORM GST STL 05.04.**

Note: The summary of reduction in amount to be credited to State tax or Union Territory tax and Central tax shall be reflected at S.No.3 of **FORM GST STL 5.01**;

(iv) list of registered taxpayers who had paid Integrated Tax and the said Integrated Tax was already apportioned, and whose demand was subsequently reduced due to refund of amount deposited for filing appeal and interest thereon, as provided under sections 107 and 112 of the Central Goods and Services Tax Act and the State Goods and Services Tax Act (or section 21 of the Union Territory Goods and Services Tax Act) leading to reduction in Integrated Tax to be apportioned, in **FORM GST STL 05.05.**

Note: The summary of reduction in amount to be credited to State tax or Union Territory tax and Central tax shall be reflected at S.No.4 of **FORM GST STL 5.01**;

(v) list of registered taxpayers from whom Integrated Tax was recovered with interest due to non-acceptance of a supply, by a supplier, and the input tax credit of the buyer was reversed with interest as provided under sections 42 and 43 of the Central Goods and Services Tax Act and the Goods and Services Tax Act of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act) and the interest amount has been apportioned and upon the supplier subsequently accepting the supply, would result in reduction of amount of interest to be apportioned, in **FORM GST STL 05.06.**

Note: The summary of reduction in amount to be credited to State tax or Union Territory tax and Central tax shall be reflected at S.No.5 of **FORM GST STL 5.01**;

(vi) list of registered taxpayers where Integrated Tax paid was apportioned due to inter-State inward supplies for which input tax credit was declared as ineligible previously and was apportioned but has now become eligible, as provided under section 17 of the Central Goods and Services Tax Act and State Goods and Services Tax Act (or section 21 of the Union Territory Goods and Services Tax Act), leading to reduction in Integrated Tax to be apportioned in **FORM GST STL 05.07.**

Note: The summary of reduction in amount to be credited to State tax or Union Territory tax and Central tax shall be reflected at S.No.6 of **FORM GST STL 5.01**;

(vii) list of registered taxpayers where Integrated Tax recovered under section 79 of Central Goods and Services Tax Act and State Goods and Services Tax Act (or section 21 of Union Territory Goods and Services Tax Act) or paid consequent to a demand raised by the proper officer is apportioned, and the demand is subsequently reversed by appeal order, as provided under sections 107,112, 113, 117 and 118 of the Central Goods and Services Tax Act and the Goods and Services Tax Act of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act), leading to reduction in Integrated Tax to be apportioned in **FORM GST STL 05.08.**

Note: The summary of reduction in amount to be credited to State tax or Union Territory tax and Central tax shall be reflected at S.No.7 of **FORM GST STL 5.01**;

(viii) list of registered taxpayers where the liability of payment of Integrated Tax is reduced due to an amendment in the amount payable after the payment on account of rectification of return as provided under sections 37, 38 and 39 of the Central Goods and Services Tax Act and the Goods and Services Tax Act of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act), and the excess Integrated Tax so paid has been apportioned, or registered taxpayers who claim refund on account of making zero rated supplies as provided under section 16 of the Integrated Goods and Services tax Act and is now to be reduced from the Central Tax and State Tax or Union Territory Tax, in **FORM GST STL 05.09.**

Note: The summary of reduction in amount to be credited to State tax or Union Territory tax and Central tax shall be reflected at S.No.8 of **FORM GST STL 5.01.**

9. Report relating to recovery of various taxes from refunds.—

Report of settlement arising between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax) on account of recovery of any tax, interest, penalty, fees or any other amount from refund, as provided in sub-section (10) of section 54 of the Central Goods and Services Tax Act and State Goods and Services Tax Act (or section 21 of the Union Territory Goods and Services Tax Act), shall be submitted in **FORM GST STL 06.01.**

10. Report relating to Consolidated Settlement Register for each State and Union Territory and for the Centre.-

(1) A monthly consolidated settlement register for each State and Union Territory, in **FORM GST STL 07.01** shall be sent and this register shall give consolidated details of transfer of funds to be made from State Tax account to Central Tax account or Integrated Tax account and vice versa based on consolidated summary of settlement details contained in Report Form GST STL 1.01, 3.01, 4.01, 5.01 and 6.01.

(2) A monthly consolidated settlement register for the Centre, in **FORM GST STL 07.02** shall be sent and this register shall give consolidated details of transfer of funds to be made from Central Tax account to Integrated Tax account and vice versa based on consolidated summary of settlement details contained in Report Form GST STL 1.01, 2.01, 4.01, 5.01 and 6.01.

11. Other provisions.—

(1) **Issue of provisional sanction order for each month-** (a) The Principal Chief Controller of Accounts shall maintain a login based Centralized Accounting portal which shall be accessible to State accounting authorities, Central Board of Excise and Customs and State taxation authorities.

(b) on the receipt of above ledgers, the Principal Chief Controller of Accounts shall calculate the net payment to be made from Integrated Goods and Services Tax account to each State or vice versa and shall upload a State-wise summary of the same on the Centralized Accounting portal within three working days of receipt of the data from Goods and Services Tax Network. Thereafter based on uploading of this data a provisional sanction order for the month shall be issued by Department of Revenue as per the procedure laid down in sub-rule (2).

(2) **Resolution of any discrepancy in data provided by Goods and Services Tax Network:**

(a) On the basis of the above ledgers provided by Goods and Services Tax Network for every month, the Central and respective State Accounting Authorities, the Board and the State tax nodal authorities shall reconcile the details of the payments received, Input Tax Credit cross-utilisation and apportionment details received from Goods and Services Tax Network, and shall revert to Goods and Services Tax Network and Principal Chief Controller of Accounts in case of any discrepancy by 20th of the subsequent month.

(b) If any discrepancy is pointed out by the Central or State(s) Accounting Authority or Taxation Authority within this period, the Goods and Services Tax Network shall look into it and prepare a Revised Calculation, if required and send it again to both the Central as well as State Accounting, Taxation Authorities and Principal Chief Controller of Accounts by 25th of the month.

(c) Based on the revised calculation received from Goods and Services Tax Network and after having reconciled the discrepancy referred to in sub clause (a) and (b), in case any changes have been made with respect to any State, the Principal Chief Controller of Accounts shall calculate the net payment to be made from Integrated Goods and Services Tax account to each State or vice versa and shall upload a final Statewise summary of the same on the Centralised Accounting portal within three days of receipt of the revised data from Goods and Services Tax Network and based on uploading of this data a final sanction order for the month shall be issued by Department of Revenue as per the procedure laid down below—

(i) the Centralized Accounting Portal of Central Accounting Authority shall be used by the Department of Revenue, Ministry of Finance to download the details of the State-wise fund settlement with States.

(ii) a designated officer in the Department of Revenue shall issue the Sanction order of funds to be transferred from Integrated Goods and Services Tax account to each State or vice versa after obtaining necessary approvals of the competent authority.

(iii) the provisional sanction order for each month for each State shall be issued based on details uploaded by Principal Chief Controller of Accounts as per sub-rule (1).

(iv) the final sanction order for each month for each State, in case needed, shall be issued based on details uploaded by Principal Chief Controller of Accounts as per sub-rule (3) .

(v) the sanction orders shall be issued within three days of uploading of details of the State-wise fund settlement by Principal Chief Controller of Accounts.

(vi) the electronic Sanction (digitally signed) addressed to Central Accounting Authority containing State-wise details shall then be uploaded on the portal of the Central Accounting Authority (Office of Principal Chief Controller of Accounts, Central Board of Excise and Customs through login based system.

(vii) as the sanction letter will also contain the details of settlement, it shall be available in records of State Government for future reconciliation and audit purposes.

(viii) State Governments shall come to know about the fund being transferred by Centre through the sanction.

(ix) Copy of sanction shall also be endorsed to concerned State Accountant General.

(x) The Central Accounting Authority shall generate an Inter Government Advice on the basis of Sanction received from Department of Revenue and send it to Reserve Bank of India [Central Accounts Section, Nagpur] electronically within three days of issue of sanction order.

(xi) Reserve Bank of India shall make the necessary fund settlement between the Consolidated Fund of India and the Consolidated Fund of States of the respective State, on the basis of electronic Inter Government Advice; generate the 'Clearance Memo' and transmit the same to Central Accounting Authority and State Accounting Authorities and Accountant General.

(xii) The Central Accounting Authorities shall make appropriate accounting entries at the time of issuance of inter Government Advice to Reserve Bank of India.

(xiii) The respective State Accounting Authorities and Accountant General shall make appropriate accounting entries at the time of receipt of clearance Memo from Reserve Bank of India.

[F. No. 31013/16/2017-ST-I-DoR]

S. R. MEENA, Under Secy.

Report GST STL - 01.01

Statement of transfer of funds between Centre and State/UT based on returns, other than returns and information received from Customs authorities

[Sec 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act]

State/UT -
Year -
Month -/ All

(Amount in Rs.)

Sr. No.	Month	IGST liability adjusted against SGST/ UTGST ITC (including cross utilization by ISD)	SGST/ UTGST liability adjusted against IGST ITC	SGST/ UTGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit, exports and supplies to SEZ	SGST/ UTGST portion of IGST for inter-State/UT supplies made to Composition taxable person/ Non-resident taxable person/ UIN holders	SGST/ UTGST portion of IGST collected on B to B supplies where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme
1	2	3	4	5	6	7

SGST/ UTGST portion of IGST collected on B to B supplies where ITC remains unutilized till specified period	SGST/ UTGST portion of IGST collected on supplies imported by unregistered persons	SGST/ UTGST portion of IGST for supplies imported by Composition taxable persons/ / UIN holders	SGST/ UTGST portion of IGST collected on goods/services imported by registered person (other than composition) where ITC is declared as ineligible	SGST/ UTGST portion of IGST collected on goods imported by registered person where ITC remains unutilized till specified period	SGST/ UTGST portion of interest related to returns paid on IGST	Net Amount payable (-) by State/UT to Centre/ receivable (+) from Centre to State/UT [sum of col. 4 to 13 - col. 3]
8	9	10	11	12	13	14

Report GST STL - 01.02

List of registered persons of the State/UT who have adjusted IGST liability from ITC of SGST/ UTGST and CGST

(for col. 3 of 01.01& 02.01)

[Sec 53 of CGST/SGST Act]

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross-utilization (Returns/Other than returns)	ARN/ IGST Demand id	Tax period of return	IGST paid from CGST ITC	IGST paid from SGST/ UTGST ITC
1	2	3	4	5	6	7	8
Total							

Note: 1. Invalid return of supplier shall not be taken into consideration for the purpose of apportionment/settlement. Invalid return of buyer, however, shall be considered in case he uses cross utilization for payment of liability since the supplier has already made payment and revenue has accrued to the Government from supplier.

2. In case of cross-utilization of the credit for purposes other than returns, demand id will be mentioned.

3. ARN refers to Acknowledgement Reference Number of Return

Report GST STL - 01.03

List of registered persons of the State/UT who have adjusted SGST/ UTGST liability from ITC of IGST

(for col. 4 of 01.01)

[Sec 18 of IGST Act]

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross-utilization (Returns/Other than returns)	ARN/ SGST/UTGST Demand id	ARN	Tax period of return	SGST/ UTGST paid from IGST ITC	CGST paid from IGST credit
1	2	3	4	5	6	7	8	
Total								

Note: Invalid return in case of cross-utilization will also be considered for settlement.
In case of cross-utilization of the credit for purposes other than returns, demand id will be mentioned.

Report GST STL - 01.04

List of persons registered in other State/UT who have made outward inter-State supply, including ISD distribution, to unregistered persons or units of the State/UT (including Online Services supplied to unregistered persons)or taxpayers who have made exports or supplies to SEZ including non-return filers up to specified period.

(for col. 5 of 01.01& 02.01)

[Sec 17 of IGST Act]

State/UT -
Year -
Month –

(Amount in Rs.)

Sr. No.	State/UT of supplier	GSTIN of supplier	Category of Supply	Trade name (Legal name, if not available)	ARN	Tax period of return	GSTIN of non-return filers of the State, if any	IGST paid	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10	11
Total										

Note: Column (4) shall be given in the following categories:

Category A : Inter State supplies made to unregistered persons or ISD distributed to unregistered units

Category B : Information relating to online services supplied to unregistered persons by persons located outside country.

Category C : Details of recipient taxable persons who have not filed the return till the specified period as provided for in section 37 and 38 of the CGST/SGST Act.

Category D : Details of recipient taxable persons who have received ITC credit post filing of annual return

Category E : Details of exports made with payment of tax

Category F : Details of supplies made to SEZ unit or SEZ developer with payment of tax.

Report GST STL - 01.05

List of other State/UT registered persons who have made inter-State supply to composition taxable person /Non-resident taxable person/ UIN holder of the State/UT

(for col. 6 of 01.01& 02.01)

[Sec 17 of IGST Act]

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	State/UT of supplier	GSTIN of supplier	Trade name (Legal name, if not available)	Category of persons	GSTIN of Recipient/ UIN	Trade name (Legal name, if not available)	ARN	Tax period of return	IGST paid	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Note: Column 5 shall have following categories :

(a) Category A: Composition taxable persons,

(b) Category B: non-resident taxable persons and

(c) Category C : UIN holders

Report GST STL - 01.06

List of registered persons who have made inter-State inward supplies for which ITC is declared as ineligible including ITC lapsed due to opting into composition scheme

(for col. 7 of 01.01& 02.01)

[Sec 17 of IGST Act]

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN of recipient	Category of ITC to be distributed	Trade name (Legal name, if not available)	ARN	Tax period of return/ Month of filing Stock intimation	Amount of IGST available for distribution	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9
Total								

Note : 1. Relevant section for claiming and reversing ITC - Section 17(5) and 18(4) of CGST/SGST Act

2. Categories of Column 3 shall be as follows :

Category A : Supply for which ITC is ineligible as per section 17(5) of CGST/SGST Act

Category B : ITC lapsed due to opting for composition scheme as per section 18(4) of CGST/SGST Act

Category C : ITC lapsed due to cancellation of Registration as per section

Report GST STL - 01.07

List of registered persons who have made inter-state inward supplies on which ITC remains unutilized till specified period

(for col. 8 of 01.01 & 02.01)

[Sec 17 of IGST Act]

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN	Tax period of return	Unavailed IGST ITC available for distribution	SGST/ UTGST portion of unutilized portion of IGST	CGST portion of unutilized portion of IGST
1	2	3	4	5	6	7	8
Total							

Note: This report will include the details of those recipient taxable persons who have filed the return but not claimed ITC till the specified period as provided for in section 37,38 and 44 of CGST/SGST Act

Report GST STL - 01.08

List of unregistered persons who have made import of goods
(for col. 9 of 01.01 & 02.01)
[Sec 17 of IGST Act]

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	Name of unregistered Person	Address	IGST paid including interest, if any	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6
Total					

Note: This report will include details of persons as received from Customs authorities, if made available.
Source: Import data from Custom authorities

Report GST STL - 01.09

List of composition taxable person/ UIN holder who have made imports
(for col. 10 of 01.01 & 02.01)
[Sec 17 of IGST Act]

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN of importer/UIN	Trade name (Legal name, if not available)	Category of taxpayers	ARN, if any	Tax period	Goods/ Services (G/S)	IGST paid	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10
Total									

Note:

1) *This report will include information about import of goods as received from custom authorities.*
2) *Data of import of services will be as declared in return*
3) *Column 5 shall have following categories :*
   (a) *Category A: Composition taxable persons,* and
   (b) Category B : UIN holders

Report GST STL - 01.10

List of registered persons who have made import on which ITC is declared as ineligible
(for col. 11 of 01.01 & 02.01)
[Sec 17 of IGST Act]

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN of importer	Trade name (Legal name, if not available)	ARN	Tax period of return	IGST available	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8
Total							

Report GST STL - 01.11

List of registered persons who have made import on which ITC remains unutilized till specified period as provided for in section 37,38 and 44 of CGST/SGST Act
(for col. 12 of 01.01 & 02.01)
[Sec 17 of IGST Act]

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN of importer	Trade name (Legal name, if not available)	ARN	Tax period of return	Unavailed IGST ITC available for distribution	SGST/ UTGST portion of unutilized portion of IGST	CGST portion of unutilized portion of IGST
1	2	3	4	5	6	7	8
Total							

Note: This report will cover the cases which were not reported by importer in his GSTR 2/ GSTR 5

Report GST STL - 01.12

List of registered persons who have paid interest on IGST related to returns
(for col. 13 of 01.01 & 02.01)
[Sec 17 of IGST Act]

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN	Tax period of return	Interest on IGST paid	SGST/ UTGST portion of interest paid on IGST	CGST portion of interest paid on IGST
1	2	3	4	5	6	7	8
Total							

Note:

1) *The interest will be apportioned among the States of recipient.*

Report GST STL - 02.01

State/UT wise book adjustment between CGST and IGST based on returns, other than returns and information received from Customs authorities

Year -

Month -

(Amount in Rs.)

Sr No.	State/UT	IGST Liability adjusted against CGST ITC (including cross utilization by ISD)	CGST Liability adjusted against IGST ITC	CGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit	CGST portion of IGST for inter-State supplies made to Composition taxable person /Non-resident taxable person/ UIN holders	CGST portion of IGST collected on B to B supplies where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme
1	2	3	4	5	6	7

CGST portion of IGST collected on B to B supplies where ITC remains unutilized till specified period	CGST portion of IGST collected on supplies imported by unregistered persons	CGST portion of IGST for supplies imported by Composition taxable persons/ / UIN holders	CGST portion of IGST collected on goods/services imported by registered person (other than composition) where ITC is declared as ineligible	CGST portion of IGST collected on goods imported by registered person where ITC remains unutilized till specified period	CGST portion of interest related to returns paid on IGST	Net Amount payable (-) by Central tax account to IGST a/c/ receivable (+) fromIGST account to Central tax a/c [sum of col. 4 to 13 - col. 3]
8	9	10	11	12	13	14
	Total					

Report GST STL - 02.02

List of registered persons who have adjusted CGST liability from ITC of IGST

(for col. 4 of 02.01)

[Sec 18(a) of IGST Act]

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of cross-utilization (Returns/Other than returns)	ARN/ Demand id	Tax period of return	CGST paid from IGST ITC
1	2	3	4	5	6	7
Total						

In case of cross-utilization of the credit for purposes other than returns, demand id will be mentioned.

Report GST STL - 03.01

Distribution of IGST amount recovered against demand, compounding amount paid and amount deposited for filing appeal

[Sec 17 of IGST Act]

Year -

Month -

(Amount in Rs.)

Sr No.	State/UT	Category of IGST amount to be distributed	Amount of IGST recovered or deposited for filing appeal					Amount apportioned	
			Tax	Interest	Penalty	Compounding amount	Total	CGST portion of the IGST	SGST/ UTGST portion of the IGST
1	2	3	4	5	6	7	8	9	10
		Total							

Note:

1) *Relevant Section: Sec 79, Sec 107, Sec 112 and Sec 138 of CGST/SGST Act*

2) *Category mentioned in column 3 above shall be as follows :*

   (a) Category A : IGST amount recovered on demand under section 79 of CGST/SGST Act

   (b) Category B : IGST amount deposited for filing appeal under section 107,112 of CGST/SGST Act

   (c) *Category C: IGST compounding amount deposited under section 138 of CGST/SGST Act*

Report GST STL - 03.02

List of registered persons from whom IGST amount recovered against demand, compounding amount paid and amount deposited for filing appeal

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Order number	Order date	Category of IGST amount to be distributed	Debit entry of cash ledger	Debit entry of credit ledger	Recovery under IGST head or deposit made for filing appeal					Amount apportioned	
								Tax	Interest	Penalty	Compounding amount	Total	CGST	SGST/ UTGST
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Total														

Note:

1) *Relevant Section: Sec 79, Sec 107, Sec 112 and Sec 138 of CGST/SGST Act*

2) *Category mentioned in column 6 above shall be as follows :*

(a) *Category A : IGST amount recovered on demand under section 79 of CGST/SGST Act*

(b) *Category B : IGST amount deposited for filing appeal under section 107,112 of CGST/SGST Act*

(c) *Category C: IGST compounding amount deposited under section 138 of CGST/SGST Act*

Report GST STL - 04.01

Distribution of IGST amount where place of supply or taxable person could not be determined

[Sec 17 of IGST Act]

State/UT

Year -

Month -

(Amount in Rs.)

Sr. no.	Distribution of IGST where POS not known		Distribution of IGST where taxable person is not known		Total amount distributed	
	SGST/ UTGST portion	CGST portion	SGST/ UTGST portion	CGST portion	SGST/ UTGST	CGST
1	2	3	4	5	6	7
Total						

Report GST STL - 04.02

List of taxable persons from whom IGST has been collected and place of supply could not be known

[Sec 17 of IGST Act]

(For column 2 and 3 of 4.01)

Year -

Month -

a) GSTIN of supplier
b) Amount of IGST to be distributed …….
c) CGST Portion out of the amount mentioned at (b) …….
d) Balance amount to distributed among States/UT's (b-c) …..

(Amount in Rs.)

Sr No.	State/UT to whom supplies were made in previous period	Amount of supplies made to state	Ratio of supplies	SGST/ UTGST portion of IGST
1	2	3	4	5
Total				

Note - Apportionment is to done in the State/UT in same proportion in which supplies were made to each state

Report GST STL - 04.03

Distribution of IGST that has been collected where taxable person is not known

[Sec 17 of IGST Act]

(For column 4 and 5 of 4.01)

Year -

Month -

a) Amount of IGST to be distributed …….
b) CGST Portion out of the amount mentioned at (a) …….
c) Balance amount to distributed among States/UT's (a-b) …..

(Amount in Rs.)

Sr No.	State/UT	Amount of tax collected in previous year	Ratio of Tax collected	SGST/ UTGST portion of IGST
1	2	3	4	5
Total				

Note - Apportionment is to done in the ratio of tax collection in the preceding year.

Report GST STL - 05.01

State-wise consolidated statement showing a summary wherein Integrated Tax paid by taxpayer has already been apportioned but subsequently the liability of Integrated tax of the taxpayer is reduced due to various provisions of the CGST Act, SGST Act and UTGST Act leading to a reduction in amount to be apportioned to Centre (Central Tax) and from State (State Tax)/Centre (Union Territory Tax)

[Sec 17 of IGST Act]

State/UT/All -
Year -
Month -

(Amount in Rs.)

Sr. No.	Description	Reduction in amount	
		SGST/ UTGST	CGST
1	2	3	4
1.	Issue of credit notes by suppliers where supply not eleigible for ITC as per section 17 of CGST Act, SGST Act and section 21 of UTGST Act *(details coming from STL 5.02)*		
2.	Reduction due to issue of credit notes to Composition taxable person *(details coming from STL 5.03)*		
3.	Reduction due to issue of credit notes to unregistered persons *(details coming from STL 5.04)*		
4.	Reduction due to refund of deposit made for filing appeal alongwith interest *(details coming from STL 5.05)*		
5.	Reduction on account of interest apportioned earlier on account of mismatch of ITC/Credit Note but now reclaimed *(details coming from STL 5.06)*		
6.	Amount apportioned on account of inter-State inward supplies for which ITC was declared as ineligible but now becomes eligible *(details coming from STL 5.07)*		
7.	Amount apportioned on account of recovery of outstanding dues and subsequently refunded with interest due to appeal order *(details coming from STL 5.08)*		
8.	Reduction due to – (a) Amendment in returns, or (b) Release of refund in specified categories (c) Any other reason of the amount already apportioned *(details coming from STL 5.09)*		
	Total		

Report GST STL - 05.02

(for S.No. 1 of 5.01)

List of registered taxpayers who had made inter State supply of goods or services or both and the said Integrated Tax was already apportioned as per provisions of section 17(2) of the IGST Act as the supply was not eligible for credit as per section 17 of CGST Act, SGST Act and section 21 of UTGST Act. The demand was subsequently reduced due to issuance of credit notes/ ISD Credit notes to taxpayers for the said supply

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN of supplier	Trade name (Legal name, if not available)	ARN	Tax period of return	Credit note no.	Credit note date	Amount of IGST involved in the note	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10
Total									

Relevant section - Section 20 and 34(2) of CGST/SGST Act

Report GST STL - 05.03

(for S.No. 2 of 5.01)

List of registered taxpayers who had paid Integrated Tax and the said Integrated Tax was already apportioned as the supply was made to composition dealers, and whose demand was subsequently reduced due to issuance of credit notes to composition taxpayers

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN	Tax period of return	Credit note no.	Credit note date	Amount of IGST involved in the note	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10
Total									

Relevant section - Section 10 and 34(2) of CGST/SGST Act

Report GST STL - 05.04

(for S.No. 3 of 5.01)

List of registered taxpayers who had paid Integrated Tax and the said Integrated Tax was already apportioned as the supply was made to unregistered persons, and whose demand was subsequently reduced due to issuance of credit notes to un-registered persons

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN of supplier	ARN	Tax period of return	Credit note no.	Credit note date	Amount of IGST involved in the note	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9
Total								

Relevant section - Section 34(2) of CGST/SGST Act

Report GST STL - 05.05

(for S.No. 4 of 5.01)

List of registered taxpayers who had paid Integrated Tax and the said Integrated Tax was already apportioned, and whose demand was subsequently reduced due to refund of pre-deposit and interest

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN/ Temporary ID	Trade name (Legal name, if not available)	Appeal order no.	Appeal order date	Demand Order Number	Demand Order Date	Amount of IGST deposit made for filing appeal	SGST/ UTGST portion of IGST	CGST portion of IGST	Amount of interest accrued due to refund of pre-deposit	SGST/ UTGST portion of interest	CGST portion of interest
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Relevant section - Section 107 and 112 of CGST/SGST Act along with Section 56 of CGST/SGST Act

Report GST STL - 05.06

(for S.No. 5 of 5.01)

Reduction due to interest apportioned earlier on account of mismatch of ITC/Credit Note but now reclaimed

(List of taxpayers)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Category of IGST available for distribution (mismatch of ITC/mismatch of Credit note)	Original Invoice number/Credit Note number	Date of original Apportionment	Reclaim Date	Amount of Interest reclaimed	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10
Total									

Relevant Section number: Sec 42(7) and Sec 43(7) of CGST/ SGST Act.

Report GST STL - 05.07

(for S.No. 6 of 5.01)

Reduction due to inter-State inward supplies for which ITC was declared as ineligible but now becomes eligible

(List of taxpayers)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	ARN number	Tax Period of ARN	Invoice number in which ITC was declared ineligible, if any	Invoice date in which ITC was declared ineligible, if any	Amount of ITC declared as ineligible earlier	Amount of ITC now claimed as eligible	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10	11
Total										

Relevant section - Section 17(5) of CGST/SGST Act

Report GST STL - 05.08

(for S. No. 7 of 5.01)

Reduction due to recovery of outstanding dues and subsequently refunded due to appeal order and interest thereof

(List of taxpayers)

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN	Trade name (Legal name, if not available)	Demand Order Number	Demand Order date	Appeal Order Number	Appeal Order Date	Amount of outstanding dues refunded due to appeal order	SGST/ UTGST portion of IGST	CGST portion of IGST	Amount of interest due to refund (col. 8)	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

Relevant section - Sec 79, 107, 112, 117 and 118 of CGST/SGST Act along with Sec 50 of CGST/ SGST Act

Report GST STL - 05.09

(for S.No 8 of 5.01)

List of registered taxpayers where the liability of payment of Integrated Tax is reduced due to an amendment in the amount payable after the payment on account of rectification of return or who have claimed refund of supplies or any other reduction

State/UT -
Year -
Month -

(Amount in Rs.)

Sr. No.	GSTIN/UIN	Trade name (Legal name, if not available)	ARN	Tax period of ARN	Reduction due to Amendment of amount already apportioned.	SGST/ UTGST portion of IGST	CGST portion of IGST
1	2	3	4	5	6	7	8
Total							

Relevant Section: Section 37(3), 38(5), 39(a) and 55 of CGST/SGST Act and section 16 of IGST Act

Note : Column (4) shall be given in the following categories

Category A : Reduction due to rectification of return

Category B : Reduction on account of refund to UIN holders

Category C : Reduction due to refund against exports or supplies to SEZ

Category D : Reduction due to any other reason

Report GST STL - 06.01

Settlement between Centre and State/UT on account of recovery made out of refund

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. no.	GSTIN/ temporary ID	Demand order no.	Demand order date	Refund order number	Refund date	Amount of refund claimed under Act (CGST/SGST/ UTGST/IGST/CESS)				
						Tax	Interest	Penalty	Fees	Others
1	2	3	4	5	6	7	8	9	10	11

Amount of recovery made out of refund claimed (CGST/SGST/UTGST/IGST/CESS)					Net amount to be credited to State/UT	Net amount to be credited to Centre		
Tax	Interest	Penalty	Fees	Others		Central tax a/c	IGST a/c	Cess a/c
12	13	14	15	16	17	18		
Total								

Relevant Section: Section 79(1) and 54(10) of CGST/SGST Act

Report GST STL - 07.01

Consolidated Settlement Register for State/UT

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. no.	Details	Amount to be credited	Amount to be debited	Net Settlement Amount
1.	Settlement of accounts between Centre and State/UT relating to Returns (GST STL 1.01)			
2.	Distribution of IGST amount recovered, compounding amount and amount of pre-deposit (STL 3.01)			
3.	Distribution of IGST amount where place of supply could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to issue of credit notes, refund of deposit made for filing appeal etc. (STL 5.01)			
5.	Settlement between Centre and State/UT on account of recovery made out of refund (STL 6.01)			
	Total			

Report GST STL - 07.02

Consolidated Settlement Register for Centre

(Book adjustment between CGST, IGST or Cess)

State/UT /All-
Year -
Month -

(Amount in Rs.)

Sr. no.	Details	Amount Credited	Amount Debited	Net Settlement Amount
1.	Book adjustment between CGST and IGST for a State/UT relating to Returns (STL 2.01)			
2.	Distribution of IGST amount recovered, compounding amount and amount of pre-deposit (STL 3.01)			
3.	Distribution of IGST amount where place of supply could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to issue of credit notes, refund of pre-deposit etc. (STL 5.01)			
5.	Settlement between Centre and State/UT on account of recovery made out of refund (STL 6.01)			
	Total			

Notes:

1) Settlement of funds between Centre and States under section 53 of CGST/SGST Act and section 18 of IGST Act on cross- utilization of credit of IGST for discharging liabilities of SGST/ UTGST, CGST and vice-versa shall be made after filing of return irrespective of return status whether valid or invalid.

2) Apportionment of IGST will be done on the basis of valid return filed by the taxable person.

3) Apportionment of IGST borne on import of goods, under section 17 of IGST Act, will be done on the basis of information received from Customs authorities.

4) Apportionment of IGST amount collected due to issue of debit note will be done in original tables.

5) Month represents the month in which apportionment is being done

6) Tax period represents the period to which the return or the information supplied by Custom authority pertains

7) ARN refers to Application Reference Number

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