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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 30th March, 2026

G.S.R. 225(E).—In exercise of the powers conferred by section 164 read with sections 53 and 53A of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sections 17, 17A, 18 and 22 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in supersession of the Goods and Services Tax Settlement of Funds Rules, 2017 except as respects things done or omitted to be done before such supersession, the Central Government on the recommendation of the GST Council 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, 2026.

(2) They shall be deemed to come into force with effect from 1st day of April, 2025.

2. Definitions.— In these rules, unless the context otherwise requires, -

- (1) (a) “Authorities” means the Board, State Tax Nodal Authority, Principal Chief Controller of Accounts, Central Board of Indirect Taxes and Customs and State Accounting Authorities of the respective States;
- (b) “Board” means the Central Board of Indirect Taxes and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);
- (c) “cross utilisation of credit” means utilisation of-
- (i) credit on account of Integrated Tax for payment of Central Tax or State Tax or Union Territory Tax; or
- (ii) credit on account of Central Tax or State Tax or Union Territory Tax for payment of Integrated Tax, in accordance with the provisions of sections 49 or 49A or 49B of the Central Goods and Services Tax Act, 2017 read with the provisions of sections 49 or 49A or 49B of the concerned State Goods and Services Tax Act, 2017 or section 9 or 9A or 9B of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) or section 18 of the Integrated Goods and Services Tax Act, 2017, as the case may be;
- (d) “Government” means the Central Government;
- (e) “input tax credit” means the credit of input tax;
- (f) “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;
- (g) “reports” means any report specified or otherwise required to be furnished by or under these rules;
- (h) “State Accounting Authority” means Accounting Authority of any State notified as such by the concerned State Government;

- (i) “State Tax Nodal Authority” means the Taxation Authority of any State notified as such by the concerned State Government.
- (2) The words and expressions used and not defined in these rules, but defined in the Central Goods and Services Tax Act, 2017, the concerned State 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 or in the rules made under any of the said Acts or the aforesaid rules as the case may be.

3. Electronic transmission of reports.— The common portal shall transmit reports electronically to the Authorities by the 25th of the month in which Goods and Services Tax returns are furnished:

Provided that if 25th of the month is a holiday, then the reports shall be transmitted 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.

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).— The details relating to the transfer of funds between Centre (Integrated Tax) and State (State Tax) or Centre (Integrated Tax) and Centre (Union Territory Tax) to be made in a month shall be transmitted by the common portal to the Authorities, in **FORMS GST STL - 1.01 to GST STL - 1.12**, for each State and Union Territory, as follows, namely:—

- (a) a monthly consolidated statement for each State in **FORM GST STL - 1.01** containing the details referred to in clause (b) relating to the total amount to be transferred—
- (i) from the Centre (Integrated Tax) to the State (State Tax) or the Centre (Union Territory Tax) or from the State (State Tax) or the Centre (Union Territory Tax) to the Centre (Integrated Tax) on account of cross-utilisation of credit as provided in section 53 of the Central Goods and Services Tax Act, 2017, section 53 of the Goods and Services Tax Act of the concerned State (hereinafter referred to as State Goods and Services Tax Act), section 10 of the Union Territory Goods and Services Tax Act, 2017 and section 18 of the Integrated Goods and Services Tax Act, 2017;
- (ii) 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, 2017.
- (b) the monthly reports containing State-wise details pertaining to the information contained in **FORM GST STL - 1.01** are as under, namely:—

- (i) list of registered persons of the State or Union Territory who have discharged liability of Integrated Tax by utilising the input tax credit of State Tax or Union Territory Tax or Central Tax, in accordance with section 53 of the Central Goods and Services Tax Act, 2017 or section 53 of the State Goods and Services Tax Act, 2017 or section 10 of the Union Territory Goods and Services Tax Act, 2017 (including cross utilisation by Input Service Distributor), as the case may be, shall be in **FORM GST STL – 1.02**.

Note: The summary of Integrated Tax liability discharged by using the input tax credit of Central Tax and that discharged by using the input tax credit of State Tax or Union Territory Tax shall be reflected in column (3) of both **FORM GST STL - 2.01** and **FORM GST STL - 1.01** respectively;

- (ii) list of registered persons of the State or Union Territory who have discharged 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, 2017 shall be in **FORM GST STL – 1.03**.

Note: The summary of liability on account of State Tax/Union Territory Tax discharged from the input tax credit of the Integrated Tax shall be reflected in column (4) of **FORM GST STL - 1.01**.

- (iii) list of registered persons or unregistered persons who have paid Integrated Tax under the following circumstances and which is required to be apportioned as per the provisions of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be as under:-

(A) list of registered persons of a State or Union Territory-,

(I) who have made outward inter-State supply, including distribution of credit by an Input Service Distributor, to unregistered persons or units of another State or Union Territory; or

(II) who have provided online information and database access and retrieval services to unregistered persons of another State or Union territory; or

(III) who have made supplies to SEZ on payment of tax but the refund of the same has not been claimed within the relevant period specified in section 54 of the Central Goods and Services Tax Act, 2017 and the respective State Goods and Services Tax Act, 2017, or the claim of refund has been rejected, either fully or partially; or

(IV) who have made the exports on payment of tax, but the claim of refund has been rejected, either fully or partially, shall be in **FORM GST STL – 1.04**.

Explanation.- The list specified at clause III or clause IV shall be prepared after taking into consideration the integrated tax paid as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf.

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 a State or Union Territory who have made outward inter-State supplies to,-

(I) a person paying tax under section 10 of the Central Goods and Services Tax Act, 2017 or to Non-resident taxable persons; or

(II) persons registered under section 51 or section 52 of the Central Goods and Services Tax Act, 2017 of another State or Union Territory; or

(III) such holders of Unique Identification Number who have not claimed refund of the input tax within the time allowed in this regard,

shall be in **FORM GST STL – 1.05**.

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 (6) of both **FORM GST STL - 1.01** and **FORM GST STL - 2.01**, respectively;

(C) list of registered persons of a State or Union Territory who have received inter-State inward supplies or have effected imports in respect of which the input tax credit,-

(I) has been declared as ineligible; or

(II) has lapsed due to opting into composition scheme or where the supply has become wholly exempt, as provided for in sub-section (4) of section 18 of the Central Goods and Services Tax Act, 2017 and sub-section (4) of section 18 of the respective State Goods and Services Tax Act read with section 21 of the Union Territory Goods and Services Tax Act, 2017; or

(III) availed in respect of inputs (whether as such or contained in semi-finished or finished goods) or capital goods lying in stock on the day immediately preceding the date of cancellation of registration where the said tax has been paid along with the application for cancellation registration, in accordance with the provisions of sub-section (5) of section 29 of the Central Goods and Services Tax Act, 2017, sub-section (5) of section 29 of the respective State Goods and Services Tax Act, read with section 21 of the Union Territory Goods and Services Tax Act, 2017; or

(IV) tax of the nature specified in sub-item (III.) above that has been paid along with the final return;

(V) where input tax credit is not available, on account of limitation of time period as delineated in sub-section (4) of section 16 of the Central Goods and Services Tax Act, 2017,

shall be reflected in **FORM GST STL – 1.06:**

Provided that the said report in FORM GST STL -1.06 shall be prepared after taking into consideration amounts in respect of such reversals or utilisations of input tax credit as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf.

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 registered persons of a State or Union Territory who have received inter-State inward supplies or have effected imports in respect of which the input tax credit remains un-availed till the period specified in clause (c) or clause (f) of sub-section (1) of section 17 of the Integrated Goods and Services Tax Act, 2017, shall, with effect from such date as may be notified in this behalf, shall be reflected in **FORM GST STL – 1.07:**

Provided that the said report in FORM GST STL -1.07 shall be prepared after taking into consideration amounts in respect of such declarations of input tax credit as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf.

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 (8) of both **FORM GST STL - 1.01** and **FORM GST STL - 2.01**, respectively;

(E) list of unregistered persons who have made imports in the concerned State or Union Territory, in terms of clause (d) of sub-section (1) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be reflected in **FORM GST STL – 1.08.**

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;

(F) list of,-

(I) composition taxpayers who have received supplies by way of imports on which Integrated Tax has been paid; or

(II) Unique Identification Number holders who have received supplies by way of imports on which Integrated Tax has been paid and who have not claimed refund within the time period specified in this regard; or

(III) persons registered under section 51 or 52 of the Act in a State or Union Territory who have received supplies by way of imports on which Integrated Tax has been paid; or

(IV) composition taxpayers or non-resident taxable persons who have received inward inter-State supplies that are liable to reverse charge,

shall be reflected in **FORM GST STL – 1.09**.

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;

(G) list of registered persons in a State or Union Territory who have paid interest on Integrated Tax, and fee deposited for filing advance ruling application under Integrated Goods and Services Tax shall be reflected in **FORM GST STL – 1.12**.

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 (11) 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 month shall be transmitted by the common portal to the Authorities in **FORMS GST STL - 2.01 to GST STL – 2.02**, as follows, namely:—

- (a) a monthly consolidated statement containing State-wise details in **FORM GST STL – 2.01** containing details relating to the total amount to be transferred,-
- (i) from the Centre (Integrated Tax) to the Centre (Central Tax), or from the Centre (Central Tax) to the Centre (Integrated Tax), as the case may be, on account of cross-utilisation of credit as provided for in section 53 of the Central Goods and Services Tax Act, 2017 and section 18 of the Integrated Goods and Services Tax Act, 2017; and
- (ii) 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, 2017;
- (b) monthly reports containing State-wise details containing list of registered persons who have discharged liability of Central Tax by utilising the input tax credit of Integrated Tax, in accordance with the provisions of section 18 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL – 2.02**.

Note: The summary of the liability of Central Tax discharged by utilising the credit of Integrated Tax shall be reflected in column (4) of **FORM GST STL - 2.01** and the summary of Integrated Tax liability discharged by utilising credit of Central Tax shall be reflected in column (3) of **FORM GST STL - 2.01**.

6. Report relating to apportionment of Integrated Tax recovered against demand and admitted amount deposited at the time of filing appeal, between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax).— The details relating to recoveries of Integrated Tax and interest and penalty thereon on the basis of a demand order, or admitted amount deposited at the time of filing appeal or the compounding amount to be made in month shall be transmitted by the common portal to the Authorities in **FORMS GST STL - 3.01 to GST STL – 3.02**, as follows, namely:—

- (a)** a monthly State-wise consolidated statement showing a summary of amount recovered as Integrated Tax, and the interest and penalty thereon, or admitted amount deposited at the time of filing appeal or the compounding amount, to be apportioned to State (State Tax) or Centre (Union Territory Tax), and to Centre (Central Tax), shall be in **FORM GST STL - 3.01**;
- (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 admitted amount of Integrated Tax deposited at the time of filing appeal or the compounding amount, shall be in **FORM GST STL - 3.02**.

Note 1: The admitted amount of Integrated Tax deposited at the time of filing an appeal shall be reflected in the report for the period during which the concerned appeal is filed.

Note 2: The recoveries of Integrated Tax and the interest and penalty thereon on the basis of a demand order shall be reflected in the period during which the amount is recovered in full.

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 to Centre (Union Territory Tax), and to Centre (Central Tax), to be made in a month shall be transmitted by the common portal to the Authorities in **FORMS GST STL - 4.01 to GST STL – 4.03**, for each State and Union Territory, as follows, namely:—

- (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 to sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL - 4.01**;

- (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 to sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL - 4.02**;

Explanation:- The list of registered persons of a State or Union Territory who have made exports but the refund of the same has not been claimed within the relevant period prescribed in section 54 or the claim of the refund has been rejected, either fully or partially, on any ground other than the reason specified in rule 4(b)(iii)(A)(III) or 4(b)(iii)(A)(IV) above, shall be included in the report in FORM STL - 4.02.

- (c) the details of Integrated Tax collected in respect of which the taxable person making the underlying supplies is not identifiable, and is to be apportioned as provided under second proviso to sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in **FORM GST STL - 4.03** 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.— (1) The details relating to reduction of amount to be apportioned to Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax), to be made in a month shall be transmitted by the common portal to the Authorities, in FORMS GST STL - 5.01 to GST STL – 5.04, due to Integrated Tax apportioned earlier but-

- (a) subsequently refunded as provided for in sub-section (5) of section 17 of the Integrated Goods and Services Tax Act, 2017; or
- (b) ineligible credit on account of the said Integrated Tax apportioned earlier subsequently having become eligible in accordance with sub-section (1) of section 18 of the Central Goods and Services Tax Act, 2017 read with sub-section (1) of section 18 of the State Goods and Services Tax Act, 2017 of the concerned State, section 20 of the Integrated Goods and Services Tax Act, 2017 and section 21 of the Union Territory Goods and Services Tax Act, 2017

shall be in **FORMS GST STL - 5.01 to GST STL – 5.03** in the manner hereinafter provided.

- (2) (a) a monthly State-wise consolidated statement showing a summary wherein Integrated Tax paid by a taxpayer has already been apportioned but-

- (i) subsequently refunded to the person due to the provisions of the Central Goods and Services Tax Act, 2017 or the State Goods and Services Tax Act, 2017 of the concerned State or, the Union Territory Goods and Services Tax Act, 2017 leading to a reduction in amount to be apportioned to Centre (Central Tax) or 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, 2017; **or**
- (ii) subsequently the ineligible credit in respect whereof having become eligible, as referred to in clause (b) of sub-rule (1) above,
shall be in **FORM GST STL - 5.01**;

(b) monthly reports containing State-wise details pertaining to the information contained in **FORM GST STL – 5.01** shall be further provided as under, namely:—

- (i) list of registered taxpayers the Integrated Tax paid by whom and was apportioned earlier due to the underlying inter-State inward supplies for which input tax credit was ineligible previously but has now become eligible in accordance with sub-section (1) of section 18 of the Central Goods and Services Tax Act, 2017 read with sub-section (1) of section 18 of the State Goods and Services Tax Act, 2017 of the concerned State, section 20 of the Integrated Goods and Services Tax Act, 2017 and section 21 of the Union Territory Goods and Services Tax Act, 2017 leading to reduction of Integrated Tax shall be in **FORM GST STL - 5.02**.

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 where Integrated Tax recovered under section 79 of Central Goods and Services Tax Act, 2017 and State Goods and Services Tax Act, 2017 of the concerned State (or section 21 of Union Territory Goods and Services Tax Act, 2017) or paid consequent to a demand raised by the proper officer is apportioned, and the amount so recovered is subsequently refunded pursuant to an appeal order, as provided under sections 107, 112, 113, 117 and 118 of the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Act, 2017 of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act, 2017), or where the amount of Integrated Tax paid is subsequently refunded in terms of section 77 of the Central Goods and Services Tax Act, 2017 and the respective State Goods and Services Tax Act, 2017, as aforesaid, leading to reduction in Integrated Tax shall be in **FORM GST STL - 5.03**.

Note: The summary of reduction in amount to be debited 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 where the liability of payment of Integrated Tax is reduced on account of any reason other than an amendment in the amount payable after the said payment has been made, on account of rectification of return as provided under sections 37, 38 and 39 of the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Act, 2017 of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act, 2017), where the excess Integrated Tax so paid has been apportioned, and the same is now required to be reduced from the Central Tax and State Tax or Union Territory Tax, shall be in **FORM GST STL - 5.04**.

Note 1: 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**.

Note 2: Reduction on account of amendment of tax payable necessitated by rectification of any return is settled by netting off values in the return and hence what will remain in **FORM GST STL - 5.04** is the reduction in tax paid on account of any other reason only.

9. Report relating to recovery of various taxes from refunds and transfer of amount within cash ledger.— Report of settlement arising between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax) or Centre (Cess) on account of, -

- (a) recovery of any tax, interest, penalty, fees or any other amount from refund, in terms of sub-section (10) of section 54 of the Central Goods and Services Tax Act, 2017 and State Goods and Services Tax Act, 2017 of the concerned State read with section 21 of the Union Territory Goods and Services Tax Act, 2017; and
- (b) transfer of amounts from one head of the electronic cash ledger of a registered person to another head of the said registered person or to the electronic cash ledger of another distinct person as specified in sub-section (10) of section 49 and section 53A of the Central Goods and Services Tax Act, 2017 read with sub-section (10) of section 49 and section 53A of the State Goods and Services Tax Act, 2017 of the concerned State and section 17A of the Integrated Goods and Services Tax Act, 2017,

shall be transmitted by the common portal in **FORMS GST STL - 6.01 to GST STL - 6.05**, as follows, namely:—

- (i) summary of the amount recovered from the refund claimed by taxpayer and amount transferred from one head to another of the electronic cash ledger of the registered person or from one head to another of the electronic cash ledger of a distinct person shall be in **FORM GST STL - 6.01** and details provided as under;

- (A) list of taxpayers from whose refund amount of any liability has been recovered shall be in **FORM GST STL - 6.02** and major or minor head wise summary thereof shall be in **FORM GST STL - 6.02A**; and
- (B) list of taxpayers who have made inter head transfer of amount within cash ledger shall be in **FORM GST STL - 6.03** and major or minor head wise summary thereof shall be in **FORM GST STL - 6.03A** and State-wise summary shall be in **FORM GST STL - 6.05**;
- (ii) summary of refunds of State Tax or Union Territory Tax disbursed by the Centre shall be transmitted to the Central Government in **FORM GST STL -6.04** along with a taxpayer-wise list thereof in **Form GST STL - 6.04A**.

Note: **FORM GST STL - 6.04** is not part of the settlement process but the report is transmitted to the Department of Revenue.

- 10. Consolidated Settlement Report for each State and Union Territory and for Centre.**— (1) A monthly Consolidated Settlement Report for each State and Union Territory, in **FORM GST STL - 7.01** shall be maintained providing information about transfer of funds to be made from State Tax or Union Territory Tax account to Integrated Tax account and from Integrated Tax account to State Tax or Union Territory Tax account based on the consolidated summary of settlement details contained in **FORMs GST STL - 1.01, 3.01, 4.01 and 5.01**.
- (2) A monthly Consolidated Settlement Report for the Centre, in **FORM GST STL - 7.02** shall be maintained providing information about transfer of funds to be made from Central Tax account to Integrated Tax account and from Integrated Tax account to Central Tax account based on the consolidated summary of settlement details contained in **FORMs GST STL - 1.01, 2.01, 3.01, 4.01 and 5.01**.

11. Other provisions.— (1) The Principal Chief Controller of Accounts shall, on the receipt of above reports, calculate the net payment to be made from the Integrated Goods and Services Tax account to each State or *vice versa* and shall send to the Department of Revenue a State-wise summary of the same within three working days of receipt of the data from Goods and Services Tax Network and thereafter, based on receipt of this data, a provisional sanction order for the month shall be issued by the Department of Revenue as per the procedure specified in sub-rule (2).

(2) The procedure for resolution of any discrepancy in the data provided by Goods and Services Tax Network shall be as follows, namely:—

- (a) on the basis of the above reports 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, reversal and declarations thereof, 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 the 20th of the subsequent month;
- (b) if any discrepancy is pointed out by the Central or State 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 said subsequent month;
- (c) based on the revised calculation received from Goods and Services Tax Network and after having reconciled the discrepancy referred to in clauses (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 send to Department of Revenue a final State-wise summary of the same within three days of receipt of the revised data from Goods and Services Tax Network and based on receipt of this data a final sanction order for the month shall be issued by the Department of Revenue as per the following procedure namely:—
- (i) the Principal Chief Controller of Account shall send to Department of Revenue, Ministry of Finance 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 issued 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 issued by Principal Chief Controller of Accounts as per clause (b);
 - (v) the sanction orders shall be issued within three days of receipt of details of the State-wise fund settlement issued by Principal Chief Controller of Accounts;
 - (vi) the electronic Sanction (digitally signed) addressed to Central Accounting Authority containing State-wise details shall then be sent to the Office of Principal Chief Controller of Accounts, Central Board of Indirect Taxes and Customs;
 - (vii) the sanction letter shall also contain the details of settlement and it shall be available in records of State Government for future reconciliation and audit purposes;

- (viii) the State Governments shall be informed about the fund being transferred by Centre through the sanction;
 - (ix) a 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 the Reserve Bank of India [Central Accounts Section, Nagpur] electronically within three days of issue of sanction order;
 - (xi) the 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 Authority shall make appropriate accounting entries at the time of issuance of inter Government Advice to Reserve Bank of India;
 - (xiii) the respective State Accounting Authority and Accountant General shall make appropriate accounting entries at the time of receipt of clearance Memo from Reserve Bank of India.
- (d) The procedure for resolution of any discrepancy in respect of lists generated in accordance with the Standard operating Procedure, shall be as follows, namely:—
- (i) on receipt of the reports generated in accordance with the Standard Operating Procedure provided by Goods and Services Tax Network for every month, the State Tax nodal authorities shall reconcile the details of the payments received, Input Tax Credit cross-utilisation, reversals and declarations thereof and apportionment details as received from Goods and Services Tax Network, and where any discrepancy is noticed in respect of the said reports, the concerned nodal authority shall communicate the same to the Goods and Services Tax Network their findings with respect to the said discrepancy, attaching thereto a detailed explanation in support of their findings, along with the necessary evidence and documents, if any, connected to the said matter, as far as possible, within a period of three months from the end of the month in which the reports are received;
 - (ii) the communication, findings, explanation and the evidence and documents referred to in sub-clause (i) above shall be examined in detail by Goods and Services Tax Network, as far as possible, within a period of three months from the end of the month in which the said communication is received, and where the explanation is borne out from the records and other evidence, if any, in connection with the matter under examination, any amount

found eligible for settlement shall be included in the reports of the period immediately succeeding the period in which the examination was concluded:

- (iii) Provided that where only a part of the amount excluded from the reports is borne out from the records and other evidence, if any, in connection with the matter under examination, only so much of the amount as is so borne out shall be included in the report of the succeeding period, as aforesaid.

[F. No. S-31011/96/2025-ST-I-DoR]

MUTHURAMAN C., Under Secy.

Report GST STL - 1.01

[See Rule 4(a)]

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) (1.02)	SGST/ UTGST liability adjusted against IGST ITC (1.03)	SGST/ UTGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit and OIDAR Services (1.04)	SGST/ UTGST portion of IGST for inter-State supplies made to composition taxable person/ Non-resident taxable person/ UIN holders/ persons registered for deducting TDS(1.05)	SGST/ UTGST portion of IGST collected on B to B supplies (including imports) where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme and tax paid with cancellation application or final return (1.06)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SGST/ UTGST portion of IGST collected on B to B supplies (including imports) where ITC remains un-availed till the specified period (1.07)		SGST/ UTGST portion of IGST collected on supplies imported by unregistered persons (1.08)	SGST/ UTGST portion of IGST for supplies imported by composition taxable persons/UIN holders/ persons registered for deducting TDS and SGST / UTGST portion of IGST for inward supplies liable to reverse charge received by composition taxable persons and Non-resident taxable persons (1.09)	SGST/ UTGST portion of interest related to returns paid on IGST / fee deposited for advance ruling (1.12)	Net Amount payable (-) by State/UT to Centre/ receivable (+) from Centre to State/UT [sum of col. 4 to 11 - col. 3]
(8)		(9)	(10)	(11)	(12)
On account of domestic transactions	On account of imports				

Comments – Consequential changes due to changes in list reports.

Report GST STL - 1.02

[See Rule 4(b)(i)]

List of registered persons of the State/UT who have adjusted IGST liability from ITC of SGST/ UTGST and CGST (for col. 3 of 1.01 & 2.01)

[Sec 53 of CGST/SGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

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	Tax period of return	IGST paid from CGST ITC	IGST paid from SGST/ UTGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

Notes: 1. In case of cross-utilization of the credit for purposes other than returns, reference number will be mentioned.

2. ARN refers to Acknowledgement Reference Number of Return

Comments – Invalid return is not being filed at present.

Report GST STL - 1.03

[See Rule 4(b)(ii)]

List of registered persons of the State/UT who have adjusted SGST/ UTGST liability from ITC of IGST (for col. 4 of 1.01)

[Sec 18 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

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	ARN	Tax period of return	SGST/UTGST paid from IGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

*Note: In case of cross-utilization of the credit for purposes other than returns, reference number will be mentioned.***Comments** – Invalid return is not being filed at present. Last column (CGST) is part of Report No. 2.02.

Report GST STL - 1.04

[See Rule 4(b)(iii)(A)]

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 OIDAR services supplied to unregistered persons) (for col. 5 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-5, GSTR-5A, GSTR-6)

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	IGST paid	SGST/ UTGST portion of IGST	CGST Portio of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total									

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

Category A: Inter State supplies (net of credit/debit notes) made to unregistered persons or ISD distributed to unregistered units

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

Comments – Category C to F are not relevant in the present return filing process.

Report GST STL - 1.05

[See Rule 4(b)(iii)(B)]

List of other State/UT registered persons who have made inter-State supply to composition taxable person /Non-resident taxable person /Person registered for deducting TDS of the State/UT/ UIN holders who have not claimed refund and time period for claiming refund has expired (for col. 6 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-1, GSTR-3B)

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 recipient	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:

- (e) Category A: Composition taxable persons,
- (f) Category B: Non-resident taxable persons,
- (g) Category C : UIN holders who have not claimed refund and time period expired, and
- (h) Category D : Persons registered for deducting TDS

Comments – Supplies made to UIN holders are not settled as they claim refund. Supplies made to deductor or e-commerce operators also need to be settled.

Report GST STL - 1.06

[See Rule 4(b)(iii)(C)]

List of registered persons who have made inter-State inward supplies for which ITC is declared as ineligible or in-admissible including ITC lapsed due to opting into composition scheme and tax paid in lieu of ITC reversal with filing of cancellation application or final return (for col. 7 of 1.01& 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, ITC-03, REG-16/GSTR-10, Table 4 of GSTR-2B)

State/UT -

Year -

Month -

(Amount in Rs.)

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

Notes :

- 1. Relevant section for claiming and reversing ITC - 17 and 18(4) of CGST / SGST Act.*
- 2. Categories of Column 3 shall be as follows :*

- Category A: Supply for which ITC is ineligible.*
- 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: Tax paid with filing of cancellation application or final return.*
- Category D: ITC not admissible due to limitation under section 16(4)*

Comments – Tax paid by taxpayers under IGST head while filing application for cancellation or final return need to be settled.

ITC is not lapsed on cancellation of registration.

Report GST STL - 1.07

[See Rule 4(b)(iii)(D)]

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]

(Source: Forms: GSTR-2B)

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 apportionment	SGST/ UTGST portion of unavailed portion of IGST	CGST portion of unavailed portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Part A:	(On account of domestic transactions)						
Sub-total (Part A)							
Part B:	(On account of imports)						
Sub-total (Part B)							
Grand Total (A+B)							

Note: This report will include the details of those recipient taxable persons who have filed the return but not availed ITC till the specified period as provided for in section 16(4) of CGST/SGST Act.

Report GST STL - 1.08

[See Rule 4(b)(iii)(E)]

List of unregistered persons who have made import of goods (for col. 9 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: Bill of Entry)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	Name of unregistered Person	IEC	Address	IGST paid including interest, if any	SGST/ UTGST portion of IGST	CGST portion of IGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 - 1.09

[See Rule 4(b)(iii)(F)]

List of composition taxable persons, persons registered for deducting TDS who have made import, UIN holders who have received supply by way of import and have not claimed refund within time and list of composition taxpayers and Non-resident taxable persons who have received inward inter-State supplies liable to reverse charge (for col. 10 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-5, CMP-08, Bill of Entry)

State/UT -

Year -

Month -

(Amount in Rs.)

Sr. No.	GSTIN	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									

Notes:

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 4 shall have following categories:

(a) Category A: Import of goods by Composition taxable persons,

(b) Category B: Import of goods by UIN holders and have not claimed refund within specified time,

(c) Category C: Import of goods by persons registered for deducting TDS, and

(d) Category D: Inter-state inward supplies that is liable to reverse charge received by Composition taxable persons and Non-resident taxable persons.

Comments – Information on RCM supplies made by NRTP has been included in GSTR-5 recently Import of services made by composition taxpayers is also settled.

Report GST STL - 1.12

[See Rule 4(b)(iii)(G)]

List of registered persons who have paid interest on IGST related to returns and fee deposited for filing advance ruling application under IGST (for col. 11 of 1.01 & 2.01)

[Sec 17 of IGST Act]

(Source: Forms: GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-7, GSTR-8, CMP-8, GSTR-10, ADVRL (Advance Ruling))

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	Fee collected on IGST for advance ruling	SGST/ UTGST portion of Fee collected on IGST for advance ruling	CGST portion of Fee collected on IGST for advance ruling
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Notes:

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

2) Fee deposited for filing advance ruling application under IGST will be apportioned to the concerned States.

Comments – Advance fee is also being paid under IGST head now.

Report GST STL - 2.01

[See Rule 5(a)]

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

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

Year -

Month -

(Amount in Rs.)

Sr No.	State/UT	IGST Liability adjusted against CGST ITC (including cross utilization by ISD) (1.02)	CGST Liability adjusted against IGST ITC (2.02)	CGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit and OIDAR Services (1.04)	CGST portion of IGST for inter-State supplies made to Composition taxable person /Non-resident taxable person/ UIN holders / persons registered for deducting TDS (1.05)	CGST portion of IGST collected on B to B supplies (including imports) where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme and tax paid with cancellation application or final return (1.06)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

CGST portion of IGST collected on B to B supplies (including imports) where ITC remains un-availed till specified period (1.07)		CGST portion of IGST collected on supplies imported by unregistered persons (1.08)	CGST portion of IGST for supplies imported by Composition taxable persons/ UIN holders/ persons registered for deducting TDS and CGST portion of IGST for inward supplies liable to reverse charge received by composition taxable persons and Non-resident taxable persons (1.09)	CGST portion of interest related to returns paid on IGST / fee deposited for advance ruling (1.12)	Net Amount payable (-) by Central tax account to IGST tax account receivable (+) from IGST account to Central tax a/c [sum of col. 4 to 11 - col. 3]
(8)		(9)	(10)	(11)	(12)
On account of domestic transactions	On account of Imports				

Comments – Consequential changes.

Report GST STL - 2.02

[See Rule 5(b)]

List of registered persons who have adjusted CGST liability from ITC of IGST (for col. 4 of 2.01)

[Sec 18(a) of IGST Act]

(Source: Forms: GSTR-3B, GSTR-6, ITC-03, REG-16/GSTR-10)

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	Tax period of return	CGST paid from IGST ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

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

Report GST STL - 3.01

[See Rule 6(a)]

Apportionment of IGST amount recovered against demand paid and admitted amount deposited at the time of 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 admitted amount deposited at the time of 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							

Notes:

1) Relevant Section: Sec 73, 74, 74A, 128A, 79, 129, 107(6), 112(8) of CGST/SGST Act and other relevant sections.

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

(c) Category A : IGST amount recovered on demand, and

(d) Category B : Admitted IGST amount deposited at the time of filing appeal under section 107,112 of CGST/ SGST Act.

Report GST STL - 3.02

[See Rule 6(b)]

List of registered persons from whom IGST amount recovered against demand and admitted amount deposited at the time of filing appeal

(Source: Forms: DRC-03, DRC-3A, DRC-07/DRC-08, APL-01, APL-04)

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 admitted amount deposit at the time of filing appeal				Amount apportioned	
								Tax	Interest	Penalty	Total	CGST	SGST/UTGST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total													

*Note:*1) *Relevant Section: Sec 73, 74, 74A, 128A, 79, 129, 107(6), 112(8) of CGST/SGST Act and other relevant sections.*2) *Category mentioned in column 6 above shall be as follows :*(a) *Category A : IGST amount recovered on demand, and*(b) *Category B : Admitted IGST amount deposited at the time of filing appeal under section 107,112 of CGST/SGST Act.*

Report GST STL - 4.01

[See Rule 7(a)]

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 - 4.02

[See Rule 7(b)]

List of taxable persons from whom IGST has been collected and place of supply could not be known (For column 2 and 3 of 4.01)

[Sec 17 of IGST Act]

Year -

Month -

- e) GSTIN of supplier
 f) Amount of IGST to be distributed
 g) CGST Portion out of the amount mentioned at (b)
 h) 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 - 4.03

[See Rule 7(c)]

Distribution of IGST that has been collected where taxable person is not known (For column 4 and 5 of 4.01)

[Sec 17 of IGST Act]

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.

Comments – POS is mandatory in all relevant forms. There will be no record entered without POS.

Comments – Not relevant as Temp. ID or GSTIN is mandatory.

Report GST STL - 5.01

[See Rule 8(2)(a)]

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 settled 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.	Amount apportioned on account of inter-State inward supplies for which ITC was declared as ineligible but now becomes eligible (details coming from STL 5.02)		
2.	Amount apportioned on account of recovery of outstanding dues and subsequently refunded with interest due to appeal order (details coming from STL 5.03)		
3.	Reduction due to – any other reason other than the rectification of return of the amount already apportioned (details coming from STL 5.04)		
	Total		

Comments – In the current return process, there is no data source for Sr. 1 to 5.

Report GST STL - 5.03

[See Rule 8(2)(b)(ii)]

(for S. No. 2 of 5.01)

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

(List of taxpayers)

(Source: Forms: DRC-03, DRC-03A, DRC-07, DRC-08, APL-01 and APL-04)

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												

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

Report GST STL - 5.04

[See Rule 8(2)(b)(iii)]

(for S. No. 3 of 5.01)

List of registered taxpayers where wrongly settled amount has been recovered

State/UT -

Year -

Month -

(Amount in Rs.)

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

Report GST STL - 7.01

[See Rule 10(1)]

Consolidated Settlement Report 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 and others (GST STL 1.01)			
2.	Apportionment of IGST amount recovered and admitted amount (STL 3.01)			
3.	Apportionment of IGST amount where place of supply or taxable person could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to refund of amount involved in appeal or due to any other reason etc. (STL 5.01)			
	Total			

Comments – Consequential changes.

Report GST STL - 7.02

[See Rule 10(2)]

Consolidated Settlement Report for Centre

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.	Apportionment of IGST amount recovered and admitted amount (STL 3.01)			
3.	Apportionment of IGST amount where place of supply or taxable person could not be determined (STL 4.01)			
4.	Reduction of the amount apportioned already due to refund of amount involved in appeal or due to any other reason etc. (STL 5.01)			
	Total			

Comments – Consequential changes**Notes:**

- 8) 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.
- 9) Apportionment of IGST will be done on the basis of return filed by the taxable person.
- 10) 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.
- 11) Apportionment of IGST amount collected due to issue of debit note will be done in original tables.
- 12) Month represents the month in which apportionment is being done
- 13) Tax period represents the period to which the return or the information supplied by Custom authority pertains
- 14) ARN refers to Application Reference Number.

Report GST STL - 6.01

[See Rule 9(b)(i)]

Adjustment of funds between Centre and State due to recovery made out of refund and transfer of amount among heads of cash ledger.

State—
Month –

Year-

(Amount in ₹)

Sr. no.	Description	Amount transferred from (-)		Amount transferred to (+)			
		Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Recovery out of refund (6.02)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
2.	Transfer from cash ledger (6.03)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
3.	Total (1+2)	IGST					
		CGST					
		SGST/UTGST					
		Cess					
4.	Net amount to be Transferred (+) / (-)	IGST to CGST					
		IGST to SGST/UTGST					
		IGST to Cess					
		CGST to SGST/UTGST					
		CGST to Cess					
		SGST/ UTGST to Cess					

Report GST STL - 6.02

[See Rule 9(b)(i)(A)]

List of taxpayers from whose refund, recovery has been made

(Source: Forms: RFD-06)

State –

-

-

Year

Month

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	Demand order no.	Demand order date	Refund order no.	Refund order date	Amount transferred out of refund sanctioned (-)		Amount transferred to (recovery made) (+)			
						Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						IGST					
						CGST					
						SGST / UTGST					
						Cess					
	Total					IGST					
						CGST					
						SGST / UTGST					
						Cess					

		F																					
		O																					
2	Net Amount to be Transferred (+)/(-)	IGST to CGST																					
		IGST to SGST/UTGST																					
		IGST to Cess																					
		CGST to SGST/UTGST																					
		CGST to Cess																					
		SGST/UTGST to Cess																					

Report GST STL - 6.03

[See Rule 9(b)(i)(B)]

List of taxpayers who have made inter-head transfer of amount within cash ledger
(Source: Forms: PMT-09)

State-
Month –

Year-

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	ARN	ARN date	Amount transferred from (-)		Amount transferred to (+)			
				Major head	Amount	IGST	CGST	SGST/ UTGST	Cess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				IGST					
				CGST					
				SGST / UTGST					
				Cess					
	Total			IGST					
				CGST					
				SGST / UTGST					
				Cess					

			I																					
			P																					
			F																					
			O																					
2	Net Amount to be Transferred (+)/(-)	IGST to CGST																						
		IGST to SGST/UTGST																						
		IGST to Cess																						
		CGST to SGST/UTGST																						
		CGST to Cess																						
		SGST/UTGST to Cess																						

Report GST STL - 6.04*[See Rule 9(b)(ii)]*

Summary of the refund under SGST/UTGST released by Centre
(Source: Forms: RFD-05)

Year –
Month-

State code	Name of State/ UT	No. of cases	Amount of refund released (₹)
(1)	(2)	(3)	(4)

Report GST STL - 6.04A

[See Rule 9(b)(ii)]

List of taxpayers whose refund under SGST/UTGST has been released by Centre

(Source: Forms: RFD-05)

State-

Year-

Month –

(Amount in ₹)

Sr. No.	GSTIN / Temp. ID	Transaction ID no. (PFMS)	Transaction date (PFMS)	Reference no. (RFD-05)	Date of issue (RFD-05)	Amount of SGST/UTGST refund disbursed by Centre
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total					

Comments: The report is generated separately in this Form and is forwarded to DoR but it does not form part of Settlement process

Report GST STL - 6.05

[See Rule 9(b)(i)(B)]

Summary of intra-head and inter head transfer of funds within cash ledger

No. of GST PMT-09 filed: <<100>>

(Source: Forms: PMT-09)

Month-

(Amount in ₹)

State code	Name of State/ UT	No. of taxpayers	Major head from which transferred	Minor head from which transferred	Major head to which transferred	Minor head to which transferred	Amount transferred
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)