

GSTN releases offline tool of new GST return for trial run

These two forms would be part of the proposed GST Return filing system under which a taxpayer would have to file FORM GST RET-1 (Normal) or FORM GST RET-2 (Sahaj) or FORM GST RET-3 (Sugam) on either monthly or quarterly basis.

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Goods



and Services Tax Network (GSTN) on July 30 released trial version of offline tools of GST forms related to supply of goods and services. The offline tools have been released for Annexure of supplies (GST ANX-1) and Annexure of Inward Supplies (GST ANX-2), GSTN, which is the IT backbone of the indirect tax regime, said in a statement.

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GST RET-2 (Sahaj) or FORM GST RET-3 (Sugam) on either monthly or quarterly basis.

GSTN provides offline tools that can be downloaded for filing GST returns.

All the outward supplies will be detailed in GST ANX-1 while GST ANX-2 will contain details of inward supplies auto-populated mainly from the suppliers' GST ANX-1.

It will also contain details auto-populated from Form GSTR-5 and Form GSTR-6.

"The taxpayer will be required to take action on details of inward supplies contained in Form GST ANX-2 by accepting or rejecting the entries. The taxpayer can also keep the invoice pending by marking the entry accordingly," the release said.

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