

Source : GST Rules, 2017 updated as on 01.06.2021

List of Applicable GST Forms under Gst Act

Sr. No.	Forms	Available for	Description of Forms	Reference
1.	REGISTRATION			
1	FORM GST REG-01	For Taxpayer	Application for Registration	See rule 8(1)
2	FORM GST REG-02	For Taxpayer	Acknowledgement	See rule 8(5)
3	FORM GST REG-03	For Tax Official	Notice for Seeking Additional Information / Clarification / Documents relating to Application for registration/amendment/cancellation.	See rule 9(2)
4	FORM GST REG-04	For Taxpayer	Clarification/additional information/document for registration/amendment/cancellation.	See rule 9(2)
5	FORM GST REG-05	For Tax Official	Order of Rejection of Application for Registration/amendment/cancellation	[See rule 9(4)]
6	FORM GST REG-06	For Taxpayer	Registration Certificate	See rule 10(1)
7	FORM GST REG-07	For Taxpayer	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)	See rule 12(1)

8	FORM GST REG-08	For Tax Official	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source	See rule 12(3)
9	FORM GST REG-09	For Taxpayer	Application for Registration of Non Resident Taxable Person	See rule 13(1)
10	FORM GST REG-10	For Taxpayer	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.	See rule 14(1)
11	FORM GST REG-11	For Taxpayer	Application for extension of registration period by casual / non-resident taxable person	See rule 15(1)
12	FORM GST REG-12	For Tax Official	Order of Grant of Temporary Registration/ Suo Moto Registration	See rule 16(1)
13	FORM GST REG-13	For Taxpayer	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others	See Rule 17
14	FORM GST REG-14	For Taxpayer	Application for Amendment in Registration Particulars (For all types of registered persons)	See rule 19(1)
15	FORM GST REG-15	For Tax Official	Order of Amendment	See rule 19(1)
16	FORM GST REG-16	For Taxpayer	Application for Cancellation of Registration	See rule 20
17	FORM GST REG -17	For Tax Official	Show Cause Notice for Cancellation of Registration	See rule 22(1)
18	FORM GST REG -18	For Taxpayer	Reply to the Show Cause Notice issued for cancellation for registration	See rule 22(2)
19	FORM GST	For Tax Official	Order for Cancellation of Registration	See rule

	REG-19			22(3)
20	FORM GST REG-20	For Tax Official	Order for dropping the proceedings for cancellation of registration	See rule 22(4)
21	FORM GST REG-21	For Taxpayer	Application for Revocation of Cancellation of Registration	See rule 23(1)
22	FORM GST REG-22	For Tax Official	Order for revocation of cancellation of registration	See rule 23(2)
23	FORM GST REG-23	For Tax Official	Show Cause Notice for rejection of application for revocation of cancellation of registration	See rule 23(3)
24	FORM GST REG-24	For Taxpayer	Reply to the notice for rejection of application for revocation of cancellation of registration	See rule 23(3)
25	FORM GST REG-25	For Taxpayer	Certificate of Provisional Registration	See rule 24(1)
26	FORM GST REG-26	For Taxpayer	Application for Enrolment of Existing Taxpayer	See rule 24(2)
27	FORM GST REG-27	For Taxpayer	Show Cause Notice for cancellation of provisional registration	See rule – 24(3)
28	FORM GST REG-28	For Taxpayer	Order for cancellation of provisional registration	See rule 24(3)
29	FORM GST REG-29	For Taxpayer	Application for Cancellation of Registration of Migrated Taxpayers	See rule 24(4)
30	FORM GST REG-30	For Tax Official	Form for Field Visit Report	See rule 25
31	FORM GST REG-31	For Tax Official	Intimation for suspension and notice for cancellation of registration.	See rule 21A
2	RETURNS			
32	FORM GSTR-1	For Taxpayer	Details of outward supplies of goods or	See rule

			services	(59(1))
33	FORM GSTR-1A	For Taxpayer	Details of auto drafted supplies (From GST 2, GSTR 4 & GSTR 6)	See rule 59(4)
34	FORM GSTR-2	For Taxpayer	Details of inward supplies of goods or services	See rule 60(1)
35	FORM GSTR-2A	For Taxpayer	Details of auto drafted inward supplies (From GSTR 1, GSTR 5, GSTR 6, GSTR 7, GSTR 8, Import of goods and inward supplies of goods received from SEZ units / developers)	See rule 60(1)
36	FORM GSTR-2B	For Taxpayer	Auto-drafted ITC Statement (From GSTR 1, GSTR 5, GSTR 6 and Import data received from ICEAGATE	See rule 60(7)
37	FORM GSTR-3	For Taxpayer	Monthly return	See rule 61(1)
38	FORM GSTR-3A	For Taxpayer	Notice to return defaulter u/s 46 for not filing return	See rule 68
39	FORM GSTR-3B	For Taxpayer	Monthly summary return	rule 61(5)
40	FORM GSTR-4	For Taxpayer	Return for financial year of registered person who has opted for composition levy or availing benefit of notification no. 02/2019-Central Tax (Rate)	rule 62
41	FORM GSTR-4A	For Taxpayer	Auto drafted details for registered person opting for composition levy (Auto-drafted from GSTR 1, GSTR 5, and GSTR 7)	rules 59(3) & 66(2)
42	FORM GSTR-5	For Taxpayer	Return for Non-resident taxable person	rule 63
43	FORM GSTR-5A	For Taxpayer	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-	rule 64

taxable persons in India				
44	FORM GSTR-6	For ISD	Return for input service distributor	rule 65
45	FORM GSTR-6A	For ISD	Details of supplies auto-drafted form (Auto-drafted from GSTR 1)	Rule 59(3) & 65
46	FORM GSTR-7	For Tax Deductors	Return for Tax Deducted at Source	rule 66 (1)
47	FORM GSTR 7A	For Tax Deductors	Tax Deduction at Source Certificate	rule 66(3)
49	FORM GSTR – 8	For E-commerce operator	Statement for tax collection at source	rule 67(1)
50	FORM GSTR – 9	For Taxpayer	Annual Return	rule 80
51	FORM GSTR – 9A	For Taxpayer	Annual Return (For Composition Taxpayer)	rule 80
52	FORM GSTR-9C	For Taxpayer	PART – A – Reconciliation Statement Part B – Certificate	rule 80(3)
53	FORM GSTR-10	For Taxpayer	Final Return	rule 81
54	FORM GSTR-11	For UIN holders/ other notified persons	Statement of inward supplies by persons having Unique Identification Number (UIN)	rule 82
3	PAYMENTS			
55	FORM GST PMT –01	For taxpayer	Electronic Liability Register of Registered Person (Part-I: Return related liabilities) (To be maintained at the Common Portal)	rule 85(1)
55	FORM GST PMT –01	For taxpayer	Electronic Liability Register of Taxable Person (Part-II: other return related liabilities) (To be maintained at the Common Portal)	rule 85(1)

56	FORM GST PMT –02	For taxpayer	Electronic Credit Ledger of Registered Person (To be maintained at the Common Portal)	rule 86(1)
57	FORM GST PMT –03	For Tax Official	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim	rules86(4) & 87(11))
58	FORM GST PMT- 04	For Taxpayer	Application for intimating discrepancy in Electronic Credit ledger/Cash Ledger/Liability Register	rules85(7), 86(6) & 87(12)
59	FORM GST PMT –05	For taxpayer	Electronic Cash Ledger (To be maintained at the Common Portal)	rule 87(1)
60	FORM GST PMT –06	For taxpayer	Challan for deposit of goods and services tax	rule 87(2)
61	FORM GST PMT –07	For taxpayer	Application for intimating discrepancy relating to payment	rule 87(8)
62	FORM GST PMT –09	For taxpayer	Transfer of amount from one account head to another in electronic cash ledger	See rule 87(13)
4	REFUND			
63	FORM-GST- RFD-01	For Taxpayer	Application for Refund	See rule 89(1)
64	FORM-GST- RFD-01A	For Taxpayer	Application for Refund (Manual) (Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)	See rules 89(1) and 97A
65	FORM-GST- RFD-01B	For Tax Official	Refund Order details	See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A
66	FORM-GST-	For Taxpayer	Application for Withdrawal of Refund	Refer Rule

	RFD-01W		Application	90(5)
67	FORM-GST-RFD-02	For Tax Official	Acknowledgement	See rules 90(1), 90(2) and 95(2)
68	FORM-GST-RFD-03	For Tax Official	Deficiency Memo	See rule 90(3)
69	FORM-GST-RFD-04	For Tax Official	Provisional Refund Order	See rule 91(2)
70	FORM-GST-RFD-05	For Tax Official	Payment Order	See rule 91(3), 92(4), 92(5) & 94
71	FORM-GST-RFD-06	For Tax Official	Refund Sanction/Rejection Order	See rule 92(1), 92(3), 92(4), 92(5) & 96(7)
72	FORM-GST-RFD07	For Tax Official	Part A – Order for withholding the refund	See rules 92(2) & 96(6)
72	FORM-GST-RFD07	For Tax Official	Part B – Order for release of withheld refund	See rules 92(2) & 96(6)
73	FORM-GST-RFD-08	For Tax Official	Notice for rejection of application for refund	See rule 92(3)
74	FORM-GST-RFD-09	For Taxpayer	Reply to Show Cause Notice	See rule 92(3)
75	FORM GST RFD-10	For Taxpayer	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.	See rule 95(1)

76	FORM GST RFD-10B	For Taxpayer	Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)	See rule 95A
77	FORM GST RFD-11	For Taxpayer	Furnishing of bond or Letter of Undertaking for export of goods or services	See rule 96A
5	ASSESSMENT			
78	FORM GST ASMT – 01	For taxpayer	Application for Provisional Assessment under section 60	See rule 98(1)
79	FORM GST ASMT – 02	For Tax Official	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment	See rule 98(2)
80	FORM GST ASMT – 03	For taxpayer	Reply to the notice seeking additional information	See rule 98(2)
81	FORM GST ASMT – 04	For Tax Official	Order of Provisional Assessment	See rule 98(3)
82	FORM GST ASMT – 05	For taxpayer	Furnishing of Security	See rule 98(4)
83	FORM GST ASMT – 06	For Tax Official	Notice for seeking additional information / clarification / documents for final assessment	See rule 98(5)
84	FORM GST ASMT – 07	For Tax Official	Final Assessment Order	See rule 98(5)
85	FORM GST ASMT – 08	For taxpayer	Application for Withdrawal of Security	See rule 98(6)
86	FORM GST ASMT – 09	For Tax Official	Order for release of security or rejecting the application	See rule 98(7)
87	FORM GST ASMT – 10	For Tax Official	Notice for intimating discrepancies in the return after scrutiny	See rule 99(1)
88	FORM GST ASMT – 11	For taxpayer	Reply to the notice issued under section 61 intimating discrepancies in the return	See rule 99(2)

89	FORM GST ASMT-12	For Tax Official	Order of acceptance of reply against the notice issued under section 61	See rule 99(3)
90	FORM GST ASMT-13	For Tax Official	Assessment order under Section 62	See rule 100(1)
91	FORM GST ASMT – 14	For Tax Official	Show Cause Notice for assessment under section 63	See rule 100(2)
92	FORM GST ASMT – 15	For Tax Official	Assessment order under section 63	See rule 100(2)
93	FORM GST ASMT – 16	For Tax Official	Assessment order under section 64	See rule 100(3)
94	FORM GST ASMT – 17	For taxpayer	Application for withdrawal of assessment order issued under section 64	See rule 100(4)
95	FORM GST ASMT – 18	For Tax Official	Acceptance or Rejection of application filed under section 64 (2)	See rule 100(5)
6	INPUT TAX CREDIT (ITC)			
96	FORM GST ITC-01	For Taxpayer	Declaration for claim of input tax credit under sub-section (1) of section 18	See rule 40(1)
97	FORM GST ITC-02	For Taxpayer	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18	See rule – 41(1)
98	FORM GST ITC-02A	For Taxpayer	Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25	See rule 41A
99	FORM GST ITC-03	For Taxpayer	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under subsection (4) of section 18	See rule 44(4)

100	FORM GST ITC-04	For Taxpayer	Details of goods/capital goods sent to job worker and received back	See rule 45(3)
7	DEMAND AND RECOVERY			
101	FORM GST DRC – 01	For Tax Official	Summary of Show Cause Notice	See rule 100 (2) & 142(1)(a)
102	FORM GST DRC – 01A	For Tax Official	Part A Intimation of tax ascertained as being payable under section 73(5)/74(5)	See Rule 142 (1A)
102	FORM GST DRC – 01A	For Tax Official	Part B Reply to the communication for payment before issue of Show Cause Notice	See Rule 142 (1A)
103	FORM GST DRC -02	For Tax Official	Summary of Statement	See rule 142(1)(b)
104	FORM GST DRC -03	For Taxpayer	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement	See rule 142(2) & 142 (3)
105	FORM GST DRC – 04	For Tax Official	Acknowledgement of acceptance of payment made voluntarily	See rule 142(2)
106	FORM GST DRC- 05	For Tax Official	Intimation of conclusion of proceedings	See rule 142(3)
107	FORM GST DRC – 06	For Taxpayer	Reply to the Show Cause Notice	See rule 142(4)
108	FORM GST DRC-07	For Tax Official	Summary of the order	See rule 100(1), 100(2), 100(3) & 142(5)
109	FORM GST DRC-07A	For Tax Official	Summary of the order creating demand under existing laws	See rule 142A(1)

110	FORM GST DRC – 08	For Tax Official	Summary of Rectification /Withdrawal Order	See rule 142(7)
111	FORM GST DRC-08A	For Tax Official	Amendment/Modification of summary of the order creating demand under existing laws	See rule 142A(2)
112	FORM GST DRC – 09	For Tax Official	Order for recovery through specified officer under section 79	See rule 143
113	FORM GST DRC – 10	For Tax Official	Notice for Auction of Goods under section 79 (1) (b) of the Act	See rule 144(2)
114	FORM GST DRC – 11	For Tax Official	Notice to successful bidder	See rule 144(5) & 147(12)
115	FORM GST DRC – 12	For Tax Official	Sale Certificate	See rule 144(5) & 147(12)
116	FORM GST DRC – 13	For Tax Official	Notice to a third person under section 79(1) (c)	See rule 145(1)
117	FORM GST DRC – 14	For Tax Official	Certificate of Payment to a Third Person	See rule 145(2)
118	FORM GST DRC-15	For Tax Official	Application before the Civil Court requesting Execution for a Decree	See rule 146
119	FORM GST DRC – 16	For Tax Official	Notice for attachment and sale of immovable/movable goods/shares under section 79	See rule 147(1) & 151(1)
120	FORM GST DRC – 17	For Tax Official	Notice for Auction of Immovable/Movable Property under section 79(1) (d)	See rule 147(4)
121	FORM GST DRC – 18	For Tax Official	Certificate action under clause (e) of sub- section (1) section 79	See rule 155
122	FORM GST DRC – 19	For Tax Official	Application to the Magistrate for Recovery as Fine	See rule 156

123	FORM GST DRC – 20	For Taxpayer	Application for Deferred Payment/ Payment in Instalments	See rule 158(1)
124	FORM GST DRC – 21	For Tax Official	Order for acceptance/rejection of application for deferred payment / payment in instalments	See rule 158(2)
125	FORM GST DRC – 22	For Tax Official	Provisional attachment of property under section 83	See rule 159(1)
126	FORM GST DRC – 23	For Tax Official	Restoration of provisionally attached property / bank account under section 83	See rule 159(3), 159(5) & 159(6)
127	FORM GST DRC-24	For Tax Official	Intimation to Liquidator for recovery of amount	See rule 160
128	FORM GST DRC – 25	For Tax Official	Continuation of Recovery Proceedings	See rule 161
8	APPEAL			
129	FORM GST APL – 01	For taxpayer	Appeal to Appellate Authority	See rule 108(1)
130	FORM GST APL – 02	For office of appellate authority	Acknowledgment for submission of appeal	See rule 108(3)
131	FORM GST APL – 03	For Tax Official	Application to the Appellate Authority under sub-section (2) of Section 107	See rule 109(1)
132	FORM GST APL – 04	For Tax Official	SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT	See rules 109B, 113 (1) and 115
133	FORM GST APL – 05	For taxpayer	Appeal to the Appellate Tribunal	See rule 110(1)

134	FORM GST APL – 06	For taxpayer	Cross-objections before the Appellate Tribunal	See rule 110(2)
135	FORM GST APL – 07	For taxpayer	Application to the Appellate Tribunal under sub section (3) of Section 112	See rule 111(1)
136	FORM GST APL – 08	For taxpayer	Appeal to the High Court under section 117	See rule 114(1)
9	ADVANCE RULING			
137	FORM GST ARA -01	For taxpayer	Application Form for Advance Ruling	See Rule 104(1)
138	FORM GST ARA -02	For taxpayer/ appellant	Appeal to the Appellate Authority for Advance Ruling	See Rule 106(1)
139	FORM GST ARA -03	For Tax Official	Appeal to the Appellate Authority for Advance Ruling	See Rule 106(2)
10	COMPOSITION LEVY			
140	FORM GST CMP-01	For Taxpayer	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)	See rule 3(1)
141	FORM GST CMP-02	For Taxpayer	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)	See rule 3(3) and 3(3A)
142	FORM GST CMP-03	For Taxpayer	Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)	See rule 3(4)
143	FORM GST CMP-04	For Taxpayer	Intimation/Application for Withdrawal from Composition Levy	See rule 6(2)

144	FORM GST CMP-05	For Tax Official	Notice for denial of option to pay tax under section 10	See rule 6(4)
145	FORM GST CMP-06	For Taxpayer	Reply to the notice to show cause	See rule 6(5)
146	FORM GST CMP-07	For Tax Official	Order for acceptance / rejection of reply to show cause notice	See rule 6(5)
147	FORM GST CMP-08	For Taxpayer	Statement for payment of self-assessed tax	See rule 62
11	GST Practitioner			
148	FORM GST PCT – 01	For GSTP	Application for Enrolment as Goods and Services Tax Practitioner	rule 83(1)
149	FORM GST PCT – 02	For GSTP	Enrolment Certificate of Goods and Services Tax Practitioner	rule 83(2)
150	FORM GST PCT – 03	For Tax Official	Show Cause Notice for disqualification	rule 83(4)
151	FORM GST PCT – 04	For Tax Official	Order of rejection of enrolment as GST Practitioner	rule 83(4)
152	FORM GST PCT – 05	For GSTP/Taxpayers	Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner	rule 83(6)
153	FORM GST PCT – 06	for GSTP	Application for Cancellation of Enrolment as Goods and Services Tax Practitioner	rule 83B
154	FORM GST PCT-07	For Tax Official	Order of Cancellation of Enrolment as Goods and Services Tax Practitioner	rule 83B
12	COMPOUNDING			
155	FORM GST CPD-01	For Taxpayer	Application for Compounding of Offence	See rule 162(1)
156	FORM GST CPD-02	For Tax Official	Order for rejection / allowance of compounding of offence	See rule 162(3)

TRANSITION FORMS : Transitional Credit (as last date for filing is over so forms no longer available on portal for filing)				
13				
157	FORM GST TRAN – 1	For taxpayer	Transitional ITC / Stock Statement	See rule 117(1), 118, 119 & 120
158	FORM GST TRAN – 2	For taxpayer	Transitional ITC / Stock Statement	See Rule 117(4)
14	Other forms			
159	FORM GST ENR-01	For taxpayer	Application for Enrolment under section 35(2) (only for un-registered person)	See rule 58(1)
160	FORM GST ENR-02	For taxpayer	Application for obtaining unique common enrolment number (only for transporters registered in more than one State or Union Territory having the same PAN)	See Rule 58(1A)
15	Audit			
161	FORM GST ADT – 01	For Tax Official	Notice for conducting audit	See rule 101(2)
162	FORM GST ADT – 02	For Tax Official	Audit Report under section 65(6)	[See rule 101(5)]
163	FORM GST ADT – 03	For Tax Official	Communication to the registered person for conduct of special audit under section 66	See rule 102(1)
164	FORM GST ADT – 04	For Tax Official	Information of Findings upon Special Audit	See rule 102(2)
16	Revision			
165	FORM GST RVN – 01	For Tax Official	Notice under section 108	See rule 109B
17	E-Way Bill			

166	FORM GST EWB-01	For taxpayer	E-Way Bill	See rule 138
167	FORM GST EWB-02	For taxpayer	Consolidated E-Way Bill	See rule 138
168	FORM GST EWB-03	For Tax Official	Verification Report	See rule 138C
169	FORM GST EWB-04	For Tax Official	Report of detention	See rule 138D
170	FORM GST EWB-05	For taxpayer	Application for unblocking of the facility for generation of E-Way Bill	See rule 138 E
171	FORM GST EWB – 06	For Tax Official	Order for permitting / rejecting application for unblocking of the facility for generation of E Way Bill	See rule 138 E
18	E-Invoice			
172	FORM GST INV – 1	For taxpayer	E-Invoice	
19	Inspection or Search			
173	FORM GST INS-01	For Tax Official	AUTHORISATION FOR INSPECTION OR SEARCH	See rule 139 (1)
174	FORM GST INS-02	For Tax Official	ORDER OF SEIZURE	See rule 139 (2)
175	FORM GST INS-03	For Tax Official	ORDER OF PROHIBITION	See rule 139(4)
176	FORM GST INS-04	For taxpayer	BOND FOR RELEASE OF GOODS SEIZED	See rule 140(1)
177	FORM GST INS-05	For Tax Official	ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE	See rule 141(1)

