## **FORM GSTR-10**

(See rule 81)

## **Final Return**

1.	GSTIN
2.	Legal name
3.	Trade Name, if any
4.	Address for future correspondence
5.	Effective date of cancellation of registration
	(Date of closure of business or the date from which
	registration is to be cancelled)
6.	Reference number of cancellation order
7.	Date of cancellation order

8. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government

Sr. No.	GSTIN	/Bill of Entry		Description of inputs held in stock, inputs	Unit Quantiy Code (UQC)	Qty	Value (As adjusted by debit / credit	Input tax credit/ Tax payable (whichever is higher) (Rs.)			
		No.		contained in semi- finished or finished goods held in stock and capital goods /plant and machinery	(oqc)		note)	Central tax	State/ Union territory tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
8 (a)	) Inputs he	eld in	stock (	where invoice	is availat	ole)	1		l	•	
8 (b	) Inputs co	ontain	ed in s	emi-finished o	r finished	goods	held in stoc	k (where	invoice is	available)	
8 (c)	) Capital g	oods/	plant a	and machinery	held in st	ock	1	ı	1		
	) Inputs he bice is not			or inputs as co	ntained in	semi-	finished /fini	shed good	ds held in	stock (wł	nere

9. Amount of tax payable and paid (based on Table 8)

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Sr. No.	Description		Tax paid	Balance	Amount		-	rough debit	to
		reversible/	C	tax	paid	ele	ectronic cr	edit ledger	
		Tax	application	payable	through	Central	State/	Integrated	Cess
		payable	for	(3-4)	debit to	Tax	Union	Tax	
			cancellati		electronic		territory		
			on of		cash ledger		Tax		
			registratio						
			n (GST						
			REG-16)						
1	2	3	4	5	6	7	8	9	10
1.	Central								
	Tax								
2.	State/								
	Union								
	territory								
	Tax								
3.	Integrate								
	d Tax								
4.	Cess								

# 10. Interest, late fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated Tax		
(b) Central Tax		
(c) State/Union territory Tax		
(d) Cess		
(II) Late fee		
(a) Central Tax		
(b) State/Union territory tax		

#### 11. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of authorized signatory	
Name	
Designation/Status	Date - dd/mm/yyyy

### **Instructions**:

- 1. This form is not required to be filed by taxpayers or persons who are registered as :-
  - (i) Input Service Distributors;
  - (ii) Persons paying tax under section 10;
  - (iii) Non-resident taxable person;
  - (iv) Persons required to deduct tax at source under section 51; and
  - (v) Persons required to collect tax at source under section 52.
- 2. Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.
- 3. Following points need to be taken care of while providing details of stock at Sl. No.8:
  - (i) where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods;
  - (ii) in case of capital goods/ plant and machinery, the value should be the invoice value reduced by  $1/60^{th}$  per month or part thereof from the date of invoice/purchase taking useful life as five years.
- 4. The details furnished in accordance with sub-rule (3) of rule 44 in the Table at Sl. No. 8 (against entry 8 (d)) shall be duly certified by a practicing chartered accountant or cost accountant. Copy of the certificate shall be uploaded while filing the details.