



Snap Shot of Returns

Sec/ Rule	Type of Taxable Person	Form	Due Date
S. 39/ R. 61	Every registered person under regular scheme including CTP. (<i>Note:</i> Nil return needs to be filed mandatorily even if there is no supply for the month)	GSTR3B	20 th of the next month
S.37/ R.59	Every registered person under regular scheme including CTP having Outward Supplies with annual aggregate T/o > 1.5 Crore	GSTR 1	10 th of the next month
	Outward Supplies with annual aggregate with T/o ≤ 1.5 Crore		Last date of month subsequent to the quarter

Snap Shot of Returns

S.38/ R.60	Inward Supplies	GSTR 2	15 th of the next month	Monthly <i>(These have been deferred by the GST Council)</i>
S.39/ R.61	Return [now replaced with GSTR 3B refer above]	GSTR 3	20 th of the next month	
S.39(2)/ R. 62	Composition tax payer / person paying tax under Notification No. 2/2019 CT (R) dt. 07.03.2019 (Note: Nil return needs to be filed mandatorily even if there is no supply.)	GSTR 4	30 th April of the next financial year	Return for a Financial Year
		GST CMP 08	18 th of the month succeeding the quarter	Quarterly Statement for payment of tax.

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Snap Shot of Returns

S.39(5)/ R.63	Registered NRTP	GSTR 5	20 th of Next month (or) Within 7 days after expiry of registration, whichever is earlier.	Monthly return
R.64	Registered person providing OIDAR services from a place outside India to a non-taxable online recipient.	GSTR 5A	20 th of Next month	Monthly return
S.39/R.65	Input Service Distributor (ISD)	GSTR 6	13 th of Next month	Monthly return

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Snap Shot of Returns

S.39(3)/ R.66	Registered person required to deduct tax at source	GSTR 7	10th of Next month	Monthly return
S.52(4)/ R.67	E-commerce operator (not being an agent) deducting TCS	GSTR 8	10 th of Next month	Monthly Statement

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Snap Shot of Returns

S.44	Regd. Person other than an ISD, tax deductor/tax collector, CTP & NRTP	GSTR 9	31st Dec of Next FY	Annual Return (Need to provide details of Income & Expenses for the entire FY)
	Regd. Person paying tax under Composition Scheme	GSTR 9A	31 st Dec of Next FY	
	E-commerce Operator required to collect tax at source	GSTR 9B	31 st Dec of Next FY	Annual Statement
S.35(5)	Registered person whose aggregate turnover during a financial year exceeds Rs. 2 crore	GSTR 9C	31st Dec of Next FY To be submitted along with the Annual Return [GSTR -9/9A]	Reconciliation Statement

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Snap Shot of Returns

S.45	Taxable person whose registration has been surrendered or cancelled	GSTR 10	Within 3 months of the date of cancellation or date of order of cancellation, whichever is later.	Final Return - One Time
R.82	Det. of Inward Supplies by UIN Holders	GSTR 11	On Need Basis to claim refund / On Demand	

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GSTR3 B :: Step-1

Goods & Service Tax (GST) - X

Goods and Services Tax Network (GSTN) <https://returns.gst.gov.in/returns/gstr3b>

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FY - 2017-18 Return Period - January Due Date - 20/02/2018

Please answer the following questions to enable us to show relevant sections

A. Do you want to file Nil return?*

Note: Nil return can be filed by you if you have not made any outward supply (commonly known as sale) AND have NOT received (commonly known as purchase) any goods/services AND do not have any tax liability.

Yes ☐ NO ☐

B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period? (Table 3.1)*

Yes ☐ NO ☐

C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2)*

Yes ☐ NO ☐

D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services? (Table 4)*

Yes ☐ NO ☐

E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5)*

Yes ☐ NO ☐

F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)*

Yes ☐ NO ☐

G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6)*

Yes ☐ NO ☐

Help

Based on your answers, relevant tables of GSTR-3B will be visible on the next page. You may go back to previous screen by clicking on Back button.

BACK NEXT

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Type here to search

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GSTR3 B :: Step-2

Dashboard Services Notifications & Circulars Acts & Rules Search Taxpayer

Dashboard Returns GSTR3B

GSTR-3B - Monthly Return

GSTIN - 07AAADL0510G1Z4 Legal Name - CBEC TaxPayer 3575 Ltd Status - Not Filed
FY - 2017-18 Return Period - July Due Date - 20/08/2017

Eligible ITC Help Manual

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹0.00	₹0.00			₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee		6. Payment of tax	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax	Balance Liability	Paid through Cash
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
		State/UT Tax	CESS	Paid through Credit	
		₹0.00	₹0.00	₹0.00	

Ask me anything



GSTR3 B :: Step-3

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Search Taxpayer

Dashboard Returns GSTR3B Outward and Reverse Charge Inward

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹0.00	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				

CANCEL CONFIRM

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+



GSTR3 B :: Step - 4

https://nrtmreturn.gst.gov.in/returns/auth/gstr3b/elig/ITC

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	₹0.00			₹0.00
(2) Import of services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(5) All other ITC	₹0.00	₹0.00	₹0.00	₹0.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00
(C) Net ITC Available (A) - (B)	₹0.00	₹0.00	₹0.00	₹0.00
(D) Ineligible ITC				
(1) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00

CANCEL CONFIRM



GSTR3 B :: Step-5

Home Page of Central ITC

Goods and Service Tax (GST) - My Account

supplies

Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax	Balance Liability	Paid through Cash
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
		State/UT Tax	CESS	Paid through Credit	
		₹0.00	₹0.00	₹0.00	

7. TDS/TCS Credit

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	
₹0.00	

Important Message


Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, **no modification will be allowed**. Entries with respect to liabilities and input credits will get reflected in the respective ledgers. Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-3B.

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

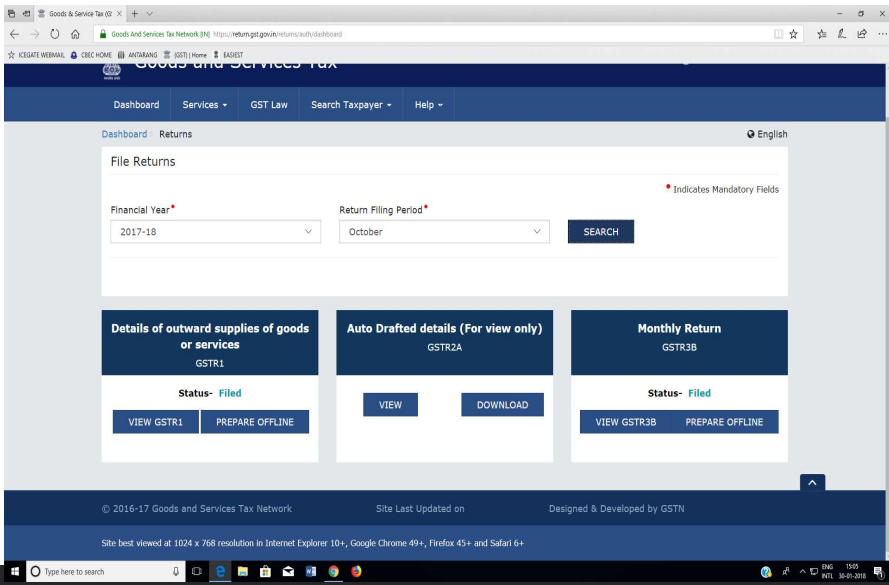
BACK SAVE GSTR3B PREVIEW AND SUBMIT GSTR3B RESET GSTR3B FILE GSTR-3B WITH DSC FILE GSTR-3B WITH EVC

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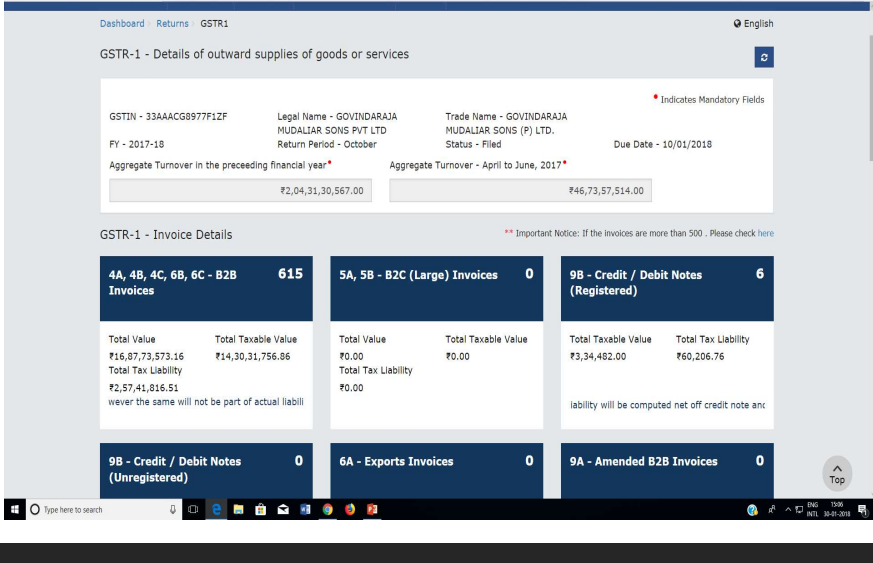
GSTR-1- Step -1



The screenshot shows the 'File Returns' dashboard on the GSTN portal. It includes a search bar for Financial Year (2017-18) and Return Filing Period (October). Below the search bar, there are three main sections: 'Details of outward supplies of goods or services' (GSTR1), 'Auto Drafted details (For view only)' (GSTR2A), and 'Monthly Return' (GSTR3B). Each section has a 'VIEW' button and a 'PREPARE OFFLINE' button. The status for all three is 'Filed'. The footer indicates the site is last updated on 10/01/2018 and is designed by GSTN.



GSTR-1 Step -2



The screenshot shows the 'GSTR-1 - Details of outward supplies of goods or services' page. It displays the following information:

- GSTIN:** 33AAACG8977F12F
- Legal Name:** GOVINDARAJA MUDALIAR SONS PVT LTD
- Trade Name:** GOVINDARAJA MUDALIAR SONS (P) LTD.
- FY:** 2017-18
- Return Period:** October
- Status:** Filed
- Due Date:** 10/01/2018
- Aggregate Turnover in the preceding financial year:** ₹2,04,31,30,567.00
- Aggregate Turnover - April to June, 2017:** ₹46,73,57,514.00

Below this, there is a section for 'GSTR-1 - Invoice Details' with a table showing the following data:

Category	Count	Total Value	Total Taxable Value	Total Tax Liability
4A, 4B, 4C, 6B, 6C - B2B Invoices	615	₹16,87,73,573.16	₹14,30,31,756.86	₹2,57,41,816.51
5A, 5B - B2C (Large) Invoices	0	₹0.00	₹0.00	₹0.00
9B - Credit / Debit Notes (Registered)	6	₹3,34,482.00	₹60,206.76	₹60,206.76
9B - Credit / Debit Notes (Unregistered)	0			
6A - Exports Invoices	0			
9A - Amended B2B Invoices	0			

Important Notice: If the invoices are more than 500, Please check here



GSTR-1 Step -3

Goods & Service Tax (GST) - Return of Tax Payable by Registered Persons (GSTR-1)

9B - Credit / Debit Notes (Unregistered) 0

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00

9A - Amended B2B Invoices 0

Total Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	₹0.00

9A - Amended B2C (Large) Invoices 0

Total Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	₹0.00

9A - Amended Exports Invoices 0

Total Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	₹0.00

9C - Amended Credit/Debit Notes (Registered) 0

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00

9C - Amended Credit/Debit Notes (Unregistered) 0

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00



GSTR-1 Step -4

Goods & Service Tax (GST) - Return of Tax Payable by Registered Persons (GSTR-1)

7 - B2C (Others) 1

Total Taxable Value	Total Tax Liability
₹9,02,051.00	₹1,62,369.18

8A, 8B, 8C, 8D - Nil Rated Supplies 0

Total Nil Amt	Total Exempted Amt
₹0.00	₹0.00
Total Non-GST Amt	₹0.00

11A(1), 11A(2) - Tax Liability (Advances Received) 0

Gross Advance Received	Total Tax Liability
₹0.00	₹0.00

11B(1), 11B(2) - Adjustment of Advances 0

Gross Advance Adjusted	Total Tax Liability
₹0.00	₹0.00

12 - HSN-wise summary of outward supplies 10

Total Value	Total Taxable Value
₹16,98,38,875.76	₹14,39,34,556.00
Total Tax Liability	₹2,59,04,316.31

13 - Documents Issued 2

Total Docs	Cancelled Docs
621	0
Net Issued Docs	621

11A - Amended Tax Liability (Advance Received) 0

Gross Advance Received	Total Tax Liability
₹0.00	₹0.00

11B - Amendment of Adjustment of Advances 0

Gross Advance Adjusted	Total Tax Liability
₹0.00	₹0.00

10 - Amended B2C(Others) 0

Total Taxable Value	Total Tax Liability
₹0.00	₹0.00



GSTR-1 Step -5

Section	Value
11B(1), 11B(2) - Adjustment of Advances	0
12 - HSN-wise summary of outward supplies	10
13 - Documents Issued	2
11A - Amended Tax Liability (Advance Received)	0
11B - Amendment of Adjustment of Advances	0
10 - Amended B2C(Others)	0

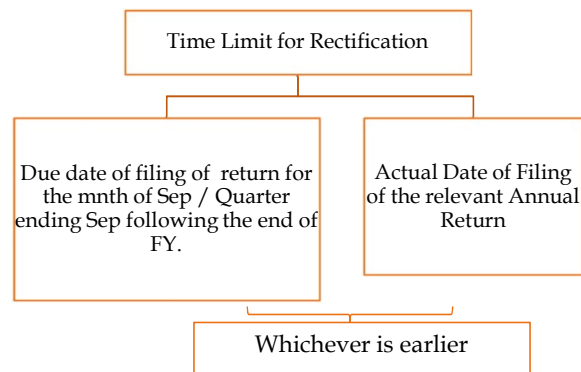
GENERATE GSTR1 SUMMARY

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.



Returns – Spl Points

- Rectification of Errors / Omissions:** Under GST, there is no mechanism to file revised returns, rectification of Errors/Omissions is allowed only on subsequent returns.



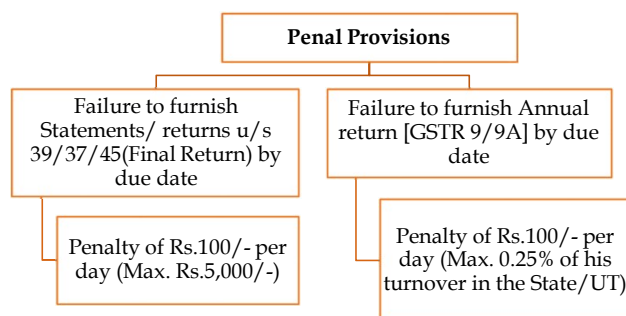


Returns – Spl Points

1. **Rectification of Errors / Omissions:** Under GST, there is no mechanism to file revised returns, rectification of Errors/Omissions is allowed only on subsequent returns.
2. **Due date of Payment of Tax:** Both Due date for payment of tax & Filing of return are one and the same. Exception: Advance Deposit of tax by CTP/NRTP.
3. First Returns and Final Returns
4. **Return Defaulters:** If a regd. Person fails to furnish returns u/s 39/44/45/52, a notice shall be served to him to furnish such returns **within 15 days**.



Returns – Spl Points



An equal amt of Late fee leviable under SGST/UTGST