

# GST Returns – GSTR 3B & Payment of Tax



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# Agenda Points



**GSTR 3B and Payment of Tax**



**Queries and discussion**



# GSTR 3B and Payment of Tax



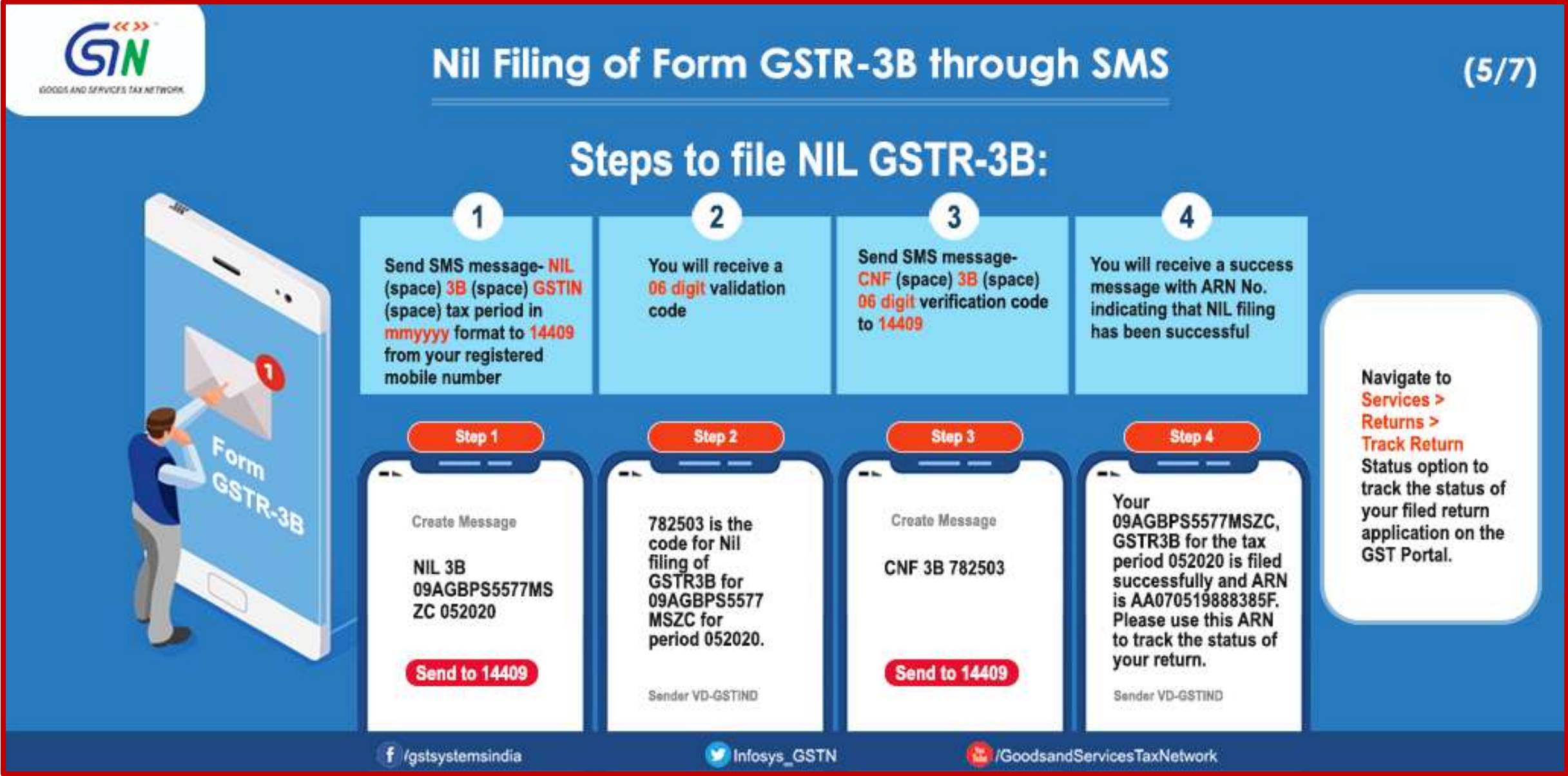
## GSTR 3B – Legal Provision

- As per Section 39, read with Rule 61 of the CGST Rules, 2017, GSTR-3B is required to be furnished by Every registered **person other than**:

i)	ISD
ii)	Non-Resident taxable person,
iii)	Composition Supplier
iv)	Person liable to deduct tax at source u/s 51
v)	E-commerce Operator Liable to deduct tax at Source u/s 52
vi)	Supplier of OIDAR services located in non-taxable territory supplying services to non-taxable online recipient.

- Form GSTR-3B is to be filed by a taxable person for submitting the provisional assessment of the tax liability.

# Filing of GSTR 3B through SMS – Visual Process flow



Filing of GSTR 3B through SMS -

Step	SMS to 14409	Receive from VD-GSTIND
Initiate Nil Filing	NIL<space>3B<space>GSTIN<space>Tax period Ex. NIL 3B 09XXXXXXXXXXXXZC 052020	<u>123456</u> is the CODE for Nil filing of GSTR3B for 09XXXXXXXXXXXXZC for period 052020. Code validity 30 min.
Confirming Nil Filing	CNF <space>3B<space>Code Ex. CNF 3B 123456	Your, 09XXXXXXXXXXXXZC, GSTR3B for 052020 is filed successfully and acknowledged vide ARN is AA070219000384. Please use this ARN to track the status of your return.
For Help, anytime	HELP<Space>3B Ex. Help 3B	To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD1111I4Z7 032020 To confirm Nil filing: CNF 3B CODE More details <a href="http://www.gst.gov.in">www.gst.gov.in</a>

## GSTR 3B – Filing of Form – Theory and Practice

Financial Year •  
2019-20

Return Filing Period •  
March

SEARCH

EDIT

Please click here to edit your preference for Return Filing

Details of outward supplies of goods or services  
GSTR1

Status- Filed

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)  
GSTR2A

VIEW

DOWNLOAD

Comparison of liability declared and ITC claimed


VIEW

Monthly Return  
GSTR3B

Due Date - 20/07/2020

PREPARE ONLINE

PREPARE OFFLINE





## GSTR 3B – Filing of Form – Theory and Practice

### Filing GSTR-3B is now made more User friendly

- Fill either CGST or SGST/UGST amount, other tax will get auto filled.
- You can now save the Form on confirming details filled in the Table. You can fill balance details later.
- Preview Form or download it for cross verifying saved details in any table(s) anytime.
- No more Submit requirement to freeze details and know the liability.
- Changes in any table can be made before making payment towards liabilities.
- Once you proceed to payment, you can also see details of existing balances in cash and credit ledgers (Table 6.1 - Payments Table).
- Wow! System suggested Tax Credit (ITC) is already filled for discharging liability. Be aware, it is only suggestion. You can edit the same before finalizing the Return.
- Once you confirm ITC and cash utilization for payment of tax liability in Payments Table, system does automatic calculation for shortfall in cash ledger.
- Once you are Ok with shortfall, System will generate pre-filled challan for shortfall and navigate to payments option.
- Once you make online payment, system will navigate back to Payments Table.
- Satisfied with the details filled, click "Proceed to file", select authorized signatory, Submit with EVC or DSC.

Your Return is filed!

You can Track Return status as well as download the Return from through Track Return Status functionality available at your dashboard

Refer [User Manual](#) for detailed steps for filing

OK

Details of Process flow for filing of GSTR 3B and Menu Selection details are provided once we select GSTR 3B online filing option



## GSTR 3B – Filing of Form – Table Selection

GSTIN -

Legal Name -

Status - Not Filed

FY - 2020-21

Return Period - June

Due Date - 20/07/2020

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

\* Indicates Mandatory Fields

Help

Based on your answers, relevant tables of GSTR-3B

**NIL Return**

## GSTR 3B – Tables of GSTR 3B

### 3.1 Tax on outward and reverse charge inward supplies

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

### 3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

### 4. Eligible ITC

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

### 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹0.00	₹0.00

### 5.1 Interest and Late fee

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

### 6.2 TDS/TCS Credit

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

## GSTR 3B – Table 3.1 – Outward Supplies and RCM

Dashboard > Returns > GSTR3B > Outward and Reverse Charge Inward

English

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

Help ?

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

## GSTR 3B – Table 3.2– Supplies to URP, Composition Dealers and UIN Holders

### 3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

### UIN Holders – Section 25 (7) – CGST Act, 2017

Any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be notified by the Commissioner, shall obtain a Unique Identity Number. The registration shall be for the purpose(s) notified, including seeking to claim refund of taxes paid by them, on the notified supplies of goods and/or services received by them. The supplier supplying to these organization is expected to mention the UID on the invoices and treat such supplies as business to business (B2B) supplies.

## GSTR 3B – Table 4 – Input Tax Credit

### 4. Eligible ITC

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

## GSTR 3B – Table 5 – Exempt, NIL and Non GST inward Supplies

### 5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3

From a supplier under composition scheme, Exempt and Nil rated supply		
-----------------------------------------------------------------------	--	--

Non GST supply		
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- The value of above discussed supplies need to be captured separately for interstate and intrastate supplies.



## GSTR 3B – Table 6 – TDS/ TCS Credit and Interest and Late fees

### 6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

### Interest and Late Fees Liability

❗ Declare interest payable on tax liability

❗ Late fee for the month includes late fee charged due to delay in filing of GSTR-1, GSTR-4 (Taxpayers who have opted out from Composition and late fee was not paid fully in the GSTR-4 of that tax period) and previous month's late fee charged due to delay in filing of GSTR-3B. The computation is based on the formula: [Date of Filing – Due date of Filing] \* ₹25/day (in case of any liability) or ₹10/day (in case of nil liability)] per Act (CGST/SGST). To view details of late fee click on 'Late Fees'.

Last Save request has been processed successfully.

✅ Please select the check box if you wish to declare any Interest liabilities. Please note Interest amounts declared here under respective heads need to be paid in cash in addition to tax liabilities for the month. GSTR 3B can be filed only after complete payment of all liabilities.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest				
Late Fees		₹0.00	₹0.00	

CANCEL

CONFIRM

## GSTR 3B – Save and Proceed for payment

**Important Message**

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

1

2

3

BACK

SAVE GSTR3B

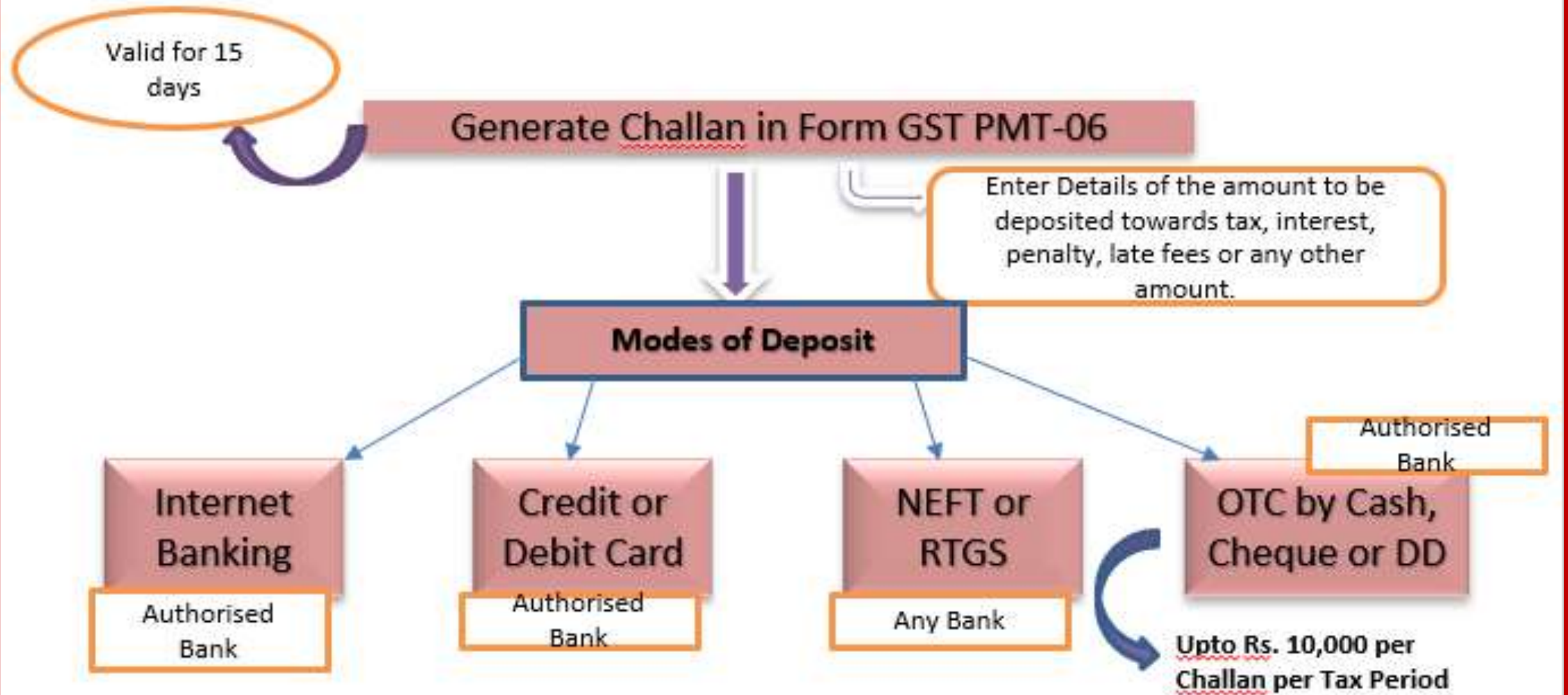
PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

Description	Cash Ledger Balance				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Late Fees		₹0.00	₹0.00		₹0.00

Credit Ledger Balance(including current month's credit)				
Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
₹90.00	₹1,040.00	₹1,040.00	₹0.00	₹2,170.00

## GSTR 3B – Tax Payment Challan Basics



## GSTR 3B – Creation of Challan

The screenshot displays the GST portal's navigation interface. At the top right, there is a link "Skip to Main Content" followed by accessibility icons "A+" and "A-". The main header features the Government of India emblem and the text "Goods and Services Tax". Below this is a horizontal navigation bar with "Dashboard" (highlighted in teal), "Services" (with a dropdown arrow), "Notifications & Circulars" (with a dropdown arrow), and "Acts & Rules" (with a dropdown arrow). A secondary navigation bar contains links for "Registration", "Ledgers", "Returns", "Payments", and "User Services". A dropdown menu is open under "Services", showing "Create Challan" (highlighted with a red border), "Saved Challans", and "Challan History". The main content area contains the text "You can also navigate to your chosen page through above navigation panel." and a blue button labeled "CONTINUE TO DASHBOARD »" in the bottom right corner.

Skip to Main Content A+ A-

Goods and Services Tax

Dashboard Services ▾ Notifications & Circulars ▾ Acts & Rules ▾

Registration Ledgers Returns Payments User Services

Create Challan Saved Challans

Challan History

You can also navigate to your chosen page through above navigation panel.

CONTINUE TO DASHBOARD »

## GSTR 3B – Creation of Challan

[Dashboard](#) > [Payment](#) > [Create Challan](#)English

[Create Challan](#)[Saved Challan](#)[Challan History](#)

**Tax Liability**

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
IGST(0008)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
CESS(0009)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Delhi SGST(0006)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
<b>Total Challan Amount:</b>		₹ 0				
<b>Total Challan Amount (In Words):</b>						

**Payment Modes**

☒ E-Payment

☐ Over The Counter

☐ NEFT/RTGS

Enter the amounts and select the method of payment i.e. e-payment, over the counter or NEFT/RTGS. Click on Generate Challan once all the details have been filled in.



## GSTR 3B – Creation of Challan

**GST Challan**

CPIN: [REDACTED]      Challan Generation Date: 02/08/2017 14:21:15      Challan Expiry Date: 17/08/2017

Mode of Payment :- E-Payment


**Details Of Taxpayer**

GSTIN: [REDACTED]      Email Address: [REDACTED]      Mobile Number: [REDACTED]

Name: [REDACTED]      Address: [REDACTED]

**Details of Deposit**

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0	0	0	1
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	0	0	0	0	0	1
Total Challan Amount:						
Total Challan Amount (In Words):						

Select Mode of E-Payment 

☒ Net Banking

[DOWNLOAD](#) [MAKE PAYMENT](#)

A summary page will appear containing all the details of the challan. Select the method of payment by choosing the bank through which payment is to be made. Click on **“Make Payment”** which will take us to the net banking account of the bank specified.

Make online payment of GST through Net-Banking/ NEFT/ RTGS

Once the payment is made, challan containing all the details of tax paid will appear. Thereafter the tax paid challan (CIN) will be credited to the cash ledger account of the taxpayer.



# Facility to transfer cash from one Head to other Head

Path for accessing GST PMT - 09 ---> Dashboard – Services – Ledger – Electronic Cash Ledger

A transfer can be made from One Major Head to other Major Head (CGST to SGST or any combination) or one Minor Head to Other Minor Head (from Tax to Interest) or from one Major Head to other Minor Head (IGST Tax to CGST Interest). Below is the combination of transfers which can be made -

Transfer from Head		Transfer to Head	
Major Head	Minor Head	Major Head	Minor Head
IGST  CGST  SGST  Cess	Tax	IGST  CGST  SGST  Cess	Tax
	Interest		Interest
	Fees		Fees
	Penalty		Penalty
	Others		Others

***Note – The transfer can only be made for balance lying in the Electronic Cash Ledger. In case, if the taxpayer wants to withdraw the tax wrongly deposited in the Electronic Cash ledger, a separate refund application has to be filed for the same.***

Thank you

Thanks for your Patience and Time

