

GST Returns

Rohit Kumar Singh – Founder
ACA, ACMA, FCS, LLB, DISA (ICAI)

GST Returns

Legal Provisions



Important Points for Returns -

RECTIFICATION (Sec 39)

allowed till 30th November of following year or date of filing annual return, whichever is earlier

NON FILING

Cancellation of registration for non filing of returns for 3 consecutive tax periods for composition dealer or 6 months continuously for other taxable persons

LATE FEES – NON FILING OF ANNUAL RETURN GSTR 9 (Sec 47)

Late Fee - Annual Return INR 100 per day subject to a maximum of 0.25 % of the turnover of the State or Union Territory

GST Returns – Mode of Filing Returns

Sl No	Return filing mechanism
1	GSTN Portal (www.gst.gov.in)
2	GST Suvidha Providers (ASP & GSP)
3	Through facilitation centres

Section 1

Returns Overview



File Returns

Financial Year*

2017-18

Return Filing Period*

April

SEARCH

* Indicates Mandatory Fields

Outward supplies made by the taxpayer GSTR1

Due Date - 10/05/2017

PREPARE ONLINE

UPLOAD

Inward supplies received by taxpayer GSTR2

Due Date - 15/05/2017

PREPARE ONLINE

UPLOAD

Monthly Return GSTR3

Due Date - 20/05/2017

GENERATE

Annual Return GSTR3

Due Date - 31/12/2018

PREPARE ONLINE

UPLOAD

Creation and Submission of Addendum to GSTR1 GSTR1A

Due Date - 17/05/2017

PREPARE ONLINE

UPLOAD

Creation & Submission of Periodic TCS Return GSTR8

Due Date - 10/05/2017

PREPARE ONLINE

UPLOAD

GSTR-5 - Return for Input Service Distributor GSTR 5

Due Date - 15/05/2016

PREPARE ONLINE

UPLOAD

Auto Drafted details (GSTR 2A)

VIEW

Return for Non Resident Taxable Person GSTR 5

Due Date - 15/05/2016

PREPARE ONLINE

UPLOAD

Ratna Steels GSTR-

In.No	Amt	GST
-------	-----	-----

Ratna Steels GSTR-1A

No	Amt	GST
----	-----	-----

6	1,00,000	18,000
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FORM ITC-1

Super Cars Ltd Eligible ITC

40,500

Super Cars Ltd GSTR-2

In.No	Value	GST
7	50,000	9,000
8	25,000	4,500
10	50,000	9,000
6	1,00,000	18,000

GSP

Super Cars Ltd GSTR-1

FORM GSTR-3

Super Cars Ltd

Monthly Return

4 49,500 8,910

GST

8,910

Payment

Payment

Ratna steels

Super Cars Ltd

Rev Automobiles

Inward Supplies Register

No	Qt	Amt	GST
6	100	1,00,000	18,000
8	25	25,000	4,500
10	50	50,000	9,000
Tot	225	2,25,000	40,500

Books of Super Cars Ltd for July

Super Cars Ltd GSTR-2

FORM ITC-1

Super Cars Ltd Eligible ITC

40,500

6 1,00,000 18,000

Outward Supplies Register

No	Qt	Amt	GST
1	80	88,000	15,840
2	60	66,000	11,880
3	30	33,000	5,940
4	45	49,500	8,910
Tot	215	2,36,500	42,570

Aug

20

Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



GST Returns – GSTR 1 and IFF



Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

Agenda Points

GSTR 1 and IFF – Detailed Analysis

Queries and discussion



Invoice Furnishing Facility (Optional)

Details of Outward Supplies of goods or services



Outward Supplies – Invoice Furnishing Facility (IFF)

Furnishing of details of outward supplies:

- The registered persons opting for the Scheme would be required to furnish the details of outward supply in FORM GSTR-1 **quarterly**
- **Invoice Furnishing Facility (IFF)**

For each of the **first and second months of a quarter**, the taxpayer shall have facility (**Invoice Furnishing Facility- IFF**) to furnish the details of such outward supplies, between the **1st day of the succeeding month till the 13th day of the succeeding month**. The said details of outward supplies shall, however, not exceed the **value of fifty lakh rupees in each month**. The facility for furnishing IFF for previous month would not be available after 13th of the month.

As a facilitation measure, continuous upload of invoices would also be provided for the registered persons wherein they can save the invoices in IFF from the **1st day of the month till 13th day of the succeeding month**.

The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the FORM GSTR-2A and FORM GSTR-2B of the concerned recipient.

Outward Supplies – Invoice Furnishing Facility (IFF)

- **Invoice Furnishing Facility (IFF) Optional and not Mandatory**

It is important to note that the said facility is **not mandatory** and is **only an optional facility** made available to the registered persons under the QRMP Scheme.

- **Once Invoice reported in IFF need not be reported again in GSTR 1 -**

The details of invoices furnished using the said facility in the first two months **are not required to be furnished again in FORM GSTR-1**. Accordingly, the details of outward supplies made by such a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in FORM GSTR-1 for the quarter. **At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in FORM GSTR-1 only, without using the IFF.**

Selecting Monthly / Quarterly returns

Dashboard

Services

GST Law

Downloads

Search Taxpayer

Help and Taxpayer Facilities

e-Invoice

Registration

Ledgers

Returns

Payments

User Services

Refunds

e-Way Bill System

Returns Dashboard

Track Return Status

ITC Forms

TDS and TCS credit received

Opt-in for Quarterly Return

View Filed Returns

Transition Forms

Annual Return

Tax liabilities and ITC comparison

Commissionerate - State - Telangana Division - 06/07/2019

Financial Year

2020-21

SEARCH

Annual Aggregate Turnover (AATO) for FY 2019-20: <= ₹1.5 Cr. ?

Advisory

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	<input checked="" type="radio"/> Quarterly		5 th Dec 2020 to 31 st Jan 2021	GSTR - 1/ IFF	13/02/2021	13/03/2021	13/04/2021
				GSTR - 3B	NA	NA	22/04/2021

Invoice Furnishing Facility

Financial Year*

2020-21

Period*

January

SEARCH

Details of outward supplies of goods or services

Invoice Furnishing Facility

Optional

Status- Filed

VIEW

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW



DOWNLOAD

Invoice Furnishing Facility

IFF - Invoice Details

**** Important Notice:** If the invoices are more than 500 , Please check [here](#)

[HELP](#)  [Help](#)

 The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank  in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

4A, 4B, 4C, 6B, 6C - B2B Invoices

Total Value	Total Taxable Value
₹ -	₹ -
Total Tax Liability	
₹ -	

filing of GSTR-3.

[IMPORT EWB DATA](#)



9B - Credit / Debit Notes (Registered)

Total Taxable Value	Total Tax Liability
₹ -	₹ -

9A - Amended B2B Invoices

Total Value	Total Taxable Value
₹ -	₹ -
Total Tax Liability	
₹ -	

9C - Amended Credit/Debit Notes (Registered)

Total Taxable Value	Total Tax Liability
₹ -	₹ -

GSTR 1

Details of Outward Supplies of goods or services



Return Dashboard

[Dashboard](#) > Returns

English

File Returns

MS.

• Indicates Mandatory Fields

Financial Year•

Quarter•

Period•

2021-22



Quarter 4 (Jan - Mar)



January



SEARCH

Return Dashboard

Details of outward supplies of goods or services

GSTR1

Status- **Filed**

VIEW

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement for the month

GSTR2B

VIEW

DOWNLOAD

Auto - drafted ITC Statement for the quarter

GSTR-2B

Quarterly View

VIEW

DOWNLOAD

Monthly Return

GSTR-3B

Due Date - **20/01/2022**

PREPARE ONLINE

PREPARE OFFLINE

GSTR 1 Return Dashboard

GSTR-1 - Details of outward supplies of goods or services

E-INVOICE ADVISORY

HELP ?

Indicates Mandatory Fields

Due Date - 11/01/2022

ADD RECORD DETAILS

<div>4A, 4B, 6B, 6C - B2B Invoices</div> <div><div>✓ 0</div></div>	<div>5A - B2C (Large) Invoices</div> <div><div>✓ 0</div></div>	<div>6A - Exports Invoices</div> <div><div>✓ 0</div></div>	<div>7 - B2C (Others)</div> <div><div>✓ 3</div></div>
<div>8A, 8B, 8C, 8D - Nil Rated Supplies</div> <div><div>✓ 1</div></div>	<div>9B - Credit / Debit Notes (Registered)</div> <div><div>✓ 0</div></div>	<div>9B - Credit / Debit Notes (Unregistered)</div> <div><div>✓ 0</div></div>	<div>11A(1), 11A(2) - Tax Liability (Advances Received)</div> <div><div>✓ 0</div></div>
<div>11B(1), 11B(2) - Adjustment of Advances</div> <div><div>✓ 0</div></div>	<div>12 - HSN-wise summary of outward supplies</div> <div><div>✓ 5</div></div>	<div>13 - Documents Issued</div> <div><div>✓ 4</div></div>	

GSTR 1 Return Dashboard

AMEND RECORD DETAILS

Details of Outward Supplies to a registered person of earlier tax periods

<div>9A - Amended B2B Invoices</div> <div>✓ 0</div>	<div>9A - Amended B2C (Large) Invoices</div> <div>✓ 0</div>	<div>9A - Amended Exports Invoices</div> <div>✓ 0</div>	<div>9C - Amended Credit/Debit Notes (Registered)</div> <div>✓ 0</div>
<div>9C - Amended Credit/Debit Notes (Unregistered)</div> <div>✓ 0</div>	<div>10 - Amended B2C(Others)</div> <div>✓ 0</div>	<div>11A - Amended Tax Liability (Advances Received)</div> <div>✓ 0</div>	<div>11B - Amendment of Adjustment of Advances</div> <div>✓ 0</div>

i The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

GSTR 1 – Return break up

Table No	Details to be furnished
4	Taxable Outward Supply to Registered Persons (Including UIN-Holders)
5	Taxable outward inter-State supplies to un-registered persons, invoice value > Rs 2.5 lakh
6	Zero rated supplies and Deemed Exports
7	Taxable supplies to unregistered persons
8	Nil rated, exempted and non GST outward supplies
9	Amendments to taxable outward supply details furnished in returns for earlier tax periods
10	Amendments to taxable outward supplies to unregistered persons
11	Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period
12	HSN-wise summary of outward supplies
13	Documents issued during the tax period

GSTR 1 – Sec 37 – Details of Outward Supplies

A.) Invoice details of all outward supply of goods or services or both

Registered Person	All inter / Intra State
Unregistered person	Inter state Supply > Rs 2.5 lacs

B.) Consolidated details of all-

Unregistered person	Intra state supplies for each rate of tax
Unregistered person	State wise inter state supplies < Rs 2.5 Lacs for each rate of tax

C) Debit and credit notes

D) Zero rated supplies and deemed exports

Zero rated supplies, deemed exports

E) Tax Liability on advances received

Tax liability arising on receipt of consideration for which invoices have not been issued

F) Advance adjustments

Adjustment of tax liability for tax already paid on advance receipt of consideration

GSTR 1 – Sec 37 – Details of Outward Supplies

G) Nil rated, exempted and Non GST supplies

Supplies on which rate of tax is NIL or exempt supplies or transactions which are out of the purview of GST

H) HSN Summary

HSN wise summary of goods/ services supplied during the period

I) List of documents issued

Details of various documents issued by the tax payer such as- invoice, debit/ credit notes, receipt voucher, payment voucher, refund voucher, delivery challan for job work, etc.

GSTR 1 – Rules for Reporting of Taxable Invoices

B2B

Taxable Transaction between two GST Registered Parties (charging GST)

In GSTR 1 - reported invoice-wise

No limit on any value (even for Re 1)

Details of this table gets auto populated in GSTR 2A

B2C

INTERSTATE

1. $0 < \text{Invoice} \leq 2.5$
Lacs

Consolidated Data

➤ *a. State-wise*

➤ *b. Rate-wise*

2. Invoice > 2.5 lacs
Invoice wise details

INTRASTATE

- Consolidate for all invoices irrespective of the invoice value on the basis of each rate of tax.

Table 4 – B2B Invoices

B2B- Edit Invoice

Taxable Invoices – B2B to be reported in Table 4

• Indicates Mandatory Fields

☐ Deemed Exports

☐ SEZ Supplies with payment

☐ Supplies covered under section 7 of IGST Act

Receiver GSTIN/UIN •

36AAACU2796C1ZC

Receiver Name •

UNIVERSITIES PRESS INDIA PRIVATE LIMIT

Invoice No. •

9902-000028

Invoice Date •

24/02/2020

POS ⓘ •

36-Telangana

Total Invoice Value (₹) •

₹2,654.00

Supply Type

Intra-State

☐ Supply attract Reverse Charge

Invoice Number, GSTIN, Invoice Date, Invoice Value and Supply Type

If supplier is providing Services under RCM

Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax		
		Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹)
0%				
7.5%				
12%				
18%	₹2,250.00	₹202.50	₹202.50	
28%				

Taxable value against Rate of Tax

Table 5 – B2CL Invoices

B2C(Large) Invoices- Details

Inter-State Invoice > Rs 2.5 Lakhs to be reported at invoice level

- Indicates Mandatory Fields

☐ Supplies covered under section 7 of IGST Act

POS ⓘInvoice No. 1Invoice Date

Select

[illegible]

DD/MM/YYYY 

Supply Type

Total Invoice Value (₹) •

Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Taxable value against Rate of Tax

Table 6A – Exports

Advisory issued for invoices for Refund of IGST – Table 6A – Details of Exports

Please confirm to below guidelines for refund of IGST paid on export of goods:

- a. Invoice data for export of goods is provided in Table 6A of GSTR 1 for the relevant tax period
- b. Invoice numbers provided in Table-6A of GSTR 1 are same as that of the invoice details given in Shipping Bill.
(The invoice with different invoice number/date than given in shipping bill will be rejected by ICEGATE)
- c. Select With payment of tax from the GST Payment drop down when filling the invoice details
(Invoices selected as without payment of tax are not eligible for refund from ICEGATE)
- d. Shipping bill number, shipping bill date and port code are specified mandatorily and correctly, in case of export of goods.
(Invoices, which don't have these details, shall not be sent to ICEGATE for further processing)
- e. Port code is alphanumeric six character code as prescribed by ICEGATE. Refer to list given by ICEGATE at <https://www.icegate.gov.in/SMTPList.html>
(Invoice, which have incorrect port code, are likely to get rejected by ICEGATE)

This table is important for reporting details for exports since any incorrect reporting may delay claim of refund.

- Invoice Number in this table (6A) must match with invoice details provided in Shipping bill
- Mandatory requirement to quote shipping bill No, date and Port Code (list available at ICEGATE).

Table 6A – Exports

Exports- Add Details

Invoice Level reporting for Exports

Exports without Payment – Bond/LUT
Exports with Payment

Invoice No. *

Invoice Date *

DD/MM/YYYY



Port Code *

Shipping Bill No./Bill of Export No. *

Shipping Bill Date/Bill of Export Date *



Total Invoice Value (₹) *

Supply Type *

GST Payment *

With Payment of Tax

SB details may be added in Table 9A if not available at the time of GSTR 1 filing

Invoice Number, Invoice Date, Port Code,
Shipping Bill No, SB Date, Total Invoice Value,
Supply Type, Export With or without Payment

Rate	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>

Taxable value against Rate of Tax even for Exports without payment of Tax

B2CS- Add Details

POS

?

Select

Taxable value

Supply Type

On Selection of POS – System Selects Supply Type – Intra or Inter

☐

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Rate

Select

Example – Supplier registered in West Bengal

Sales for West Bengal – Rate-wise Line Item (Invoice value immaterial)

Sales to Maharashtra – All 5% separate/ All 12% Separate

BACK

SAVE

Indicates Mandatory Fields

B2CS- Add Details

B2C – Intra State – Any Value (even > 2.5 lakhs per invoice)

B2CS – Inter State – State-wise & Rate-wise

- Indicates Mandatory Fields

POS ⓘ

Taxable value[•]

Supply Type

Select

On Selection of POS – System Selects Supply Type – Intra or Inter

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Rate

Select

Example – Supplier registered in West Bengal

Sales for West Bengal – Rate-wise Line Item (Invoice value immaterial)

Sales to Maharashtra – All 5% separate/ All 12% Separate

[BACK](#)

SAVE

Table 8 – NIL rated, Exempted and Non GST Supplies

DashboardReturnsGSTR-1NIL-RATED

English

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

Item Details

Consolidated Reporting (Net of Debit and Credit Notes)

Intra State Registered

Intra State Unregistered

Inter State Registered

Inter State Unregistered

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

BACK

SAVE

Table 9 – Amendments

☐ Deemed Exports
 ☒ SEZ Supplies with payment
 ☐ SEZ Supplies without payment

☐ Supplies covered under section 7 of IGST Act

Receiver GSTIN/UIN*
 36AAOFT2399D1ZS

Receiver Name*
 TAXMARVEL CONSULTING SERVICES LLP

Revised/Original Invoice No.
 9902-000027

Revised/Original Invoice Date*
 24/02/2020

Revised Invoice No.*
 DD/MM/YYYY

Revised Date*
 DD/MM/YYYY

POS ⓘ
 36-Telangana

Total Invoice Value (₹)*
 ₹1,770.00

Supply Type
 Intra-State

☐ Supply attract Reverse Charge

☐ Is the supply eligible to be taxed at a differential percentage as notified by the Government?

B2B Amendment Category
GSTIN, POS, Invoice No,
Invoice Date, Taxable Value,
Invoice value, Tax Rate

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				

Dashboard Returns: GSTR-1 B2CLA
 English

Amended B2C(Large) Invoices- Summary

Uploaded by Taxpayer

There are no invoices to be displayed.

B2CL Amendment Category
POS, Invoice No, Invoice Date,
Taxable Value, Invoice value,
Tax Rate

Financial Year*
 2019-20

Invoice No.*
 Enter Invoice No

BACK

AMEND INVOICE

Table 9A – Amendments

DashboardReturnsGSTR-1EXPA

English

Exports- Add Details

Indicates Mandatory Fields

Original InvoiceOriginal Date

50215-31618/02/2020

Revised/Original Invoice DatePort Code

DD/MM/YYYY

Shipping Bill Date/Bill of Export DateTotal Invoice Value (₹)

GST Payment

Without Payment of Tax

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate	Taxable Value (₹)	Amount of Tax	
		Integrated Tax (₹)	CESS (₹)
0%			
0.1%			

Export Amendment Category
Invoice Number, Invoice Date,
Port Code, Shipping Bill No, SB
Date, Total Invoice Value,
Export With or without
Payment

Table 10 – Amendment B2CS Others

Dashboard
Returns
GSTR-1
B2CSA
English

B2CSA- Amend Details

Original POS ⓘ

Select ▼

Financial Year ⓘ

2019-20

Return Filing Period ⓘ

February

Revised/Original State Code (Place of Supply) ⓘ

27-Maharashtra ▼

Supply Type ⓘ

Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

B2CS Amendment Category

POS, Supply Type, Taxable Value, Tax Rate

Item Details

Rate (%)	Taxable Value (₹) ⓘ	Amount of Tax	
		Integrated Tax (₹) ⓘ	CESS (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			

Table 11 – Advances

Dashboard / Returns / GSTR-1 / Tax Liability (Advances Received) English

Tax Liability (Advance Received) - Add Details

Note: Declare here the tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period. Indicates Mandatory Fields

POS * Supply Type

37-Andhra Pradesh ▼ Inter-State

☐ Is the supply eligible to be taxed at the rate notified by the Government?

Advance Received

Details of Gross Advance and Tax paid to be reported (advances against which invoices are not issued during the month)

Item Details

Rate (%)	Gross Advance Received (excluding tax) (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Tax already paid on invoices issued in the current period - Add Details

Note: Declare the amount of advance for which tax has already been paid receipt of consideration in an earlier period and invoices issued in the current period for the supplies Indicates Mandatory Fields

POS * Supply Type

12-Arunachal Pradesh ▼ Inter-State

☐ Is the supply eligible to be taxed at the rate notified by the Government?

Advance Adjustment

Details of Adjustment of Advance received earlier against invoice issued during the month

Item Details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Table 11 – Amendment - Advances

Dashboard Returns GSTR-1 Amended Tax Liability (Advances Received) English

Amended Tax Liability (Advance Received) - Summary

There are no invoices to be displayed.

Indicates Mandatory Fields

Financial Year* Return Filing Period* POS*

2019-20 June 37-Andhra Pradesh

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

BACK ADD POS

Dashboard Returns GSTR-1 Amendment of Adjustment of Advances English

Amendment of Adjustment of Advances - Summary

Indicates Mandatory Fields

Financial Year* Return Filing Period* POS*

2019-20 March Select

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

BACK AMEND INVOICE

Amendment to Advance Received/ Adjusted
POS Change, tax rate Change, Adjustment details change

Table 12 – HSN Summary of Outward Supplies

HSN-wise summary of outward supplies

[HELP ?](#)

Note: Kindly click on save button after any modification(add, edit) to save the changes

There are no invoices to be displayed.

Add/Edit Details

HSN *

To Add Details, Enter HSN Code/Description

Description

UQC *

Select

Total Quantity *

Total Taxable Value (₹) *

Rate (%) *

Select

Integrated tax (₹) *

Central tax (₹) *

State/UT tax (₹) *

Cess (₹)

**HSN Code (2/4/8 Digit) SAC (6 Digit) –
Unit, Quantity, GST Rate, Tax and Taxable Value
Match these details with total supplies (taxable and exempted)**

Table 13 – Document Summary

Dashboard - Returns - GSTR-1 - Documents Issued

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.	Total number	Cancelled	Net issued	Action
	From	To			
<div> Details of Documents issued during the month – Opening, Issued, Cancelled, Closing and net issued) You may add multiple rows </div>					

ADD DOCUMENT

2. Invoices for inward supply from unregistered person

No.	Sr. No.	Total number	Cancelled	Net issued	Action
	From	To			
There are no documents to be displayed.					

ADD DOCUMENT

S. No	Document Summary to be furnished
1	Outward Supplies
2	Inward supplies from Unregistered Person
3	Revised Invoice
4	Debit Note
5	Credit Note
6	Receipt Voucher
7	Payment Voucher
8	Refund Voucher
9	Delivery Challan for Job Work
10	Delivery Challan in case of supply on Approval
11	Delivery Challan in case of Liquid Gas
12	Delivery Challan other than supply (except Sr. No 9 to 11)

Process of filing of GSTR 1 Return

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.

BACK**SUBMIT****FILE RETURN**

Generate Summary (Instant - summary generation)



Submit the Return



File the Return through EVC/ DSC

Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



GST Returns – GSTR 3B & Payment of Tax



Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

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.

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 – 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 3.1.1 – Details of O/s u/s 9(5) of the CGST Act, 2017 (by E-Com Operator)

Dashboard > Returns > GSTR-3B > Supplies through E-commerce operators

English

3.1.1 Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provision in IGST/UTGST/SGST Acts

Help ?

Description	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	1,34,000.00	13,870.00	2,023.00	2,023.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	1,23,000.00				

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

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	57,090.00	0.00	0.00	0.00
(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5) ⓘ	0.00	0.00	0.00	0.00
(2) Others ⓘ	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	57,090.00	0.00	0.00	0.00
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

CANCEL

CONFIRM

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		

- 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

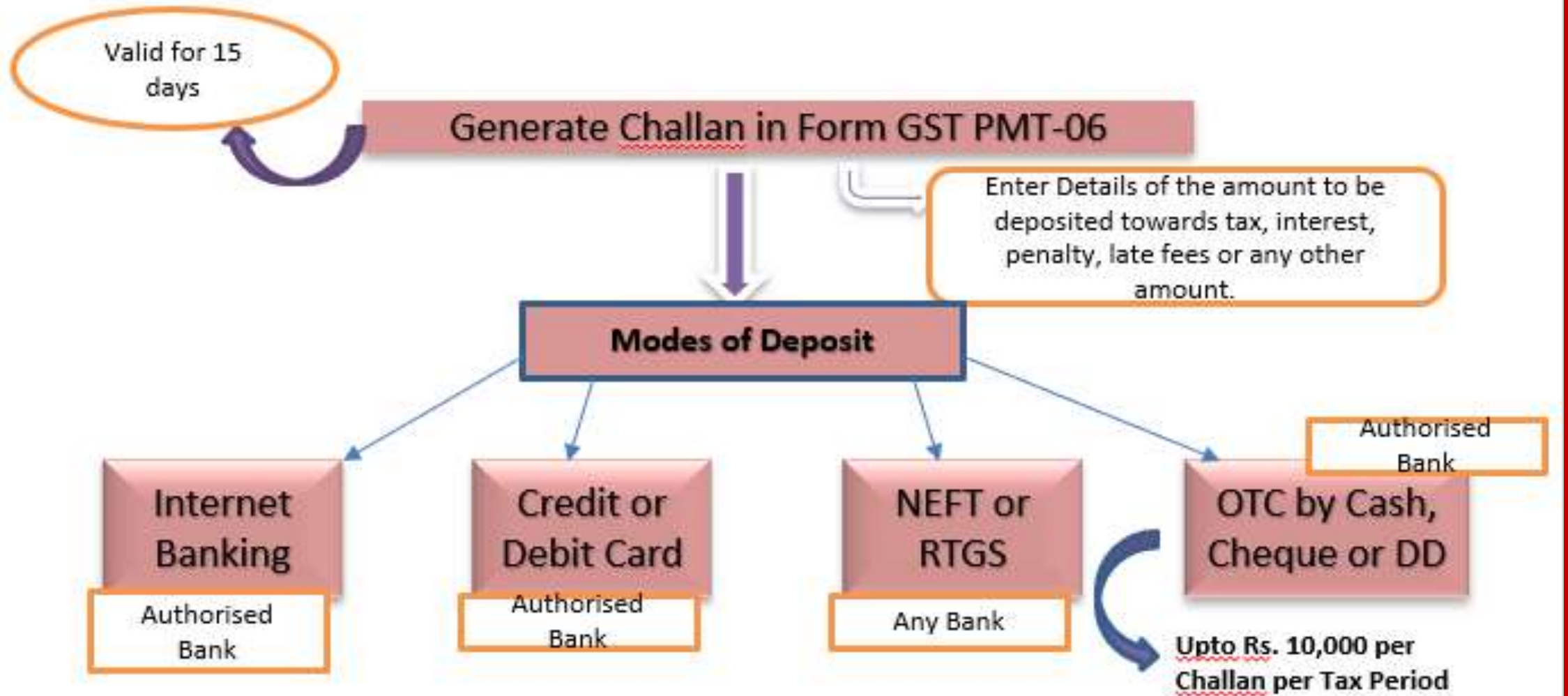
PREVIEW DRAFT GSTR-3B

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 interface. At the top right, there is a link "Skip to Main Content" followed by accessibility icons. The main header features the Government of India emblem and the text "Goods and Services Tax". Below this is a navigation bar with tabs: "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 the "Services" tab, showing "Create Challan" (highlighted with a red rectangle), "Saved Challans", and "Challan History". Below the navigation panels, a message states: "You can also navigate to your chosen page through above navigation panel." In the bottom right corner, there is a blue button labeled "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
Total Challan Amount:		₹ 0				
Total Challan Amount (In Words):						

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



GST Returns –2A & 2B



Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

GSTR 2A & 2B

Auto Drafted Details (For View only)



GSTR 2A (Auto Drafted Details)

<p>Details of outward supplies of goods or services GSTR1</p> <p>Status- Filed</p> <p>VIEW GSTR1 DOWNLOAD</p>	<p>Auto Drafted details (For view only) GSTR2A</p> <p>VIEW DOWNLOAD</p>	<p>Monthly Return GSTR3B</p> <p>Status- Filed</p> <p>VIEW GSTR3B DOWNLOAD</p>
---	--	---

S. No	Summary on GSTR 2A
1	Details of Invoices reported by suppliers gets auto populated in GSTR 2A
2	Only B2B details get populated (purchases for which GSTIN is provided during Purchases)
3	In new return regime, ITC shall only be available for entries populated in GSTR 2A.
4	It is a dynamic form and gets updated on real time basis.
5	Reconciliation of this detail is required with the Inward entries in Books of Accounts
6	Imports, Reverse Charge Purchases and Input Service Distributor ITC does not get affected by GSTR 2A
7	Details of ITC appearing in GSTR 2A is reported in Annual Return

GSTR 2A – Downloading GSTR 2A

You have downloaded the file last on 13/06/2020 at 11:20:54. To view the same file, click on the link ("Click here to download JSON-File1/Excel-File1") available below the relevant button - "Generate JSON/Excel File to download". To generate the latest file, click on the said button again. ✕

Download data for GSTR2A

Note: Please refer help section for more details.

GENERATE JSON FILE TO DOWNLOAD

GENERATE EXCEL FILE TO DOWNLOAD

[Click here to download Excel - File 1](#)



S. No	Steps Download GSTR 2A
1	Login to GST Portal
2	Go to Return Dash Board
3	View GSTR 2A - Click on GST number to view details of Invoice
4	Download GSTR 2A – Click on Download → Click on Generate Excel File to Download (20 Minutes)
5	Review the entries in excel file

GSTR 2A – Interpreting GSTR 2A

S. No	Table Name	Details reported in GSTR 2A
1	GSTIN of Supplier	Seller GSTIN
2	Trade/Legal name	Trade or Legal Name
3	Invoice number	Invoice Number
4	Invoice type	B2B
5	Invoice date	Date of Invoice
6	Invoice value	Total value of Invoice
7	Place of supply	My State of Supply (Caution – Hotel Stay, etc)
8	Supply attract Reverse charge	If RCM is applicable on Invoice
9	Rate(%)	Rate of GST in %
10	Taxable value	Value on which GST is charged
11	Integrated Tax/ Central Tax/ State/UT Tax/ Cess	Tax Amount
12	E-commerce GSTIN	If supply is from E-Commerce Portal then GSTIN of E-Com Supplier
13	Status of GSTR-1/5	Counter Party Filing Status – Submitted/ Not Submitted
14	GSTR 1 and 3B filing date	Date and status of Filing GSTR 1 and 3B

Introduction of ITC Statement - Form GSTR-2B

Details of outward supplies of goods
or services

GSTR1

Status- **Filed**

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

Introduction of ITC Statement - Form GSTR-2B

[Dashboard](#) > [Returns](#) > [GSTR-2B](#)English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- [REDACTED]

Financial Year - 2020-21

Legal Name - [REDACTED] PRIVATE LIMITED

Return Period - September

Trade Name - [REDACTED] PRIVATE LIMITED

Generation date -

SUMMARY

ALL TABLES

[View Advisory](#)

FORM GSTR-2B shall be available only after last cutoff date i.e 11/10/2020

Introduction of ITC Statement - Form GSTR-2B

GSTIN

Legal Name PRIVATE
LIMITED

Trade Name - PRIVATE
LIMITED

Financial Year - 2021-22

Return Period - December

Generation date - 14/01/2022

SUMMARY

[ALL TABLES](#)

[View Advisory](#)

ITC available

ITC not available

HELP ?

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ▼	4(A)(5) ⓘ	374.58	26,794.98	26,794.98	0.00
II	Inward Supplies from ISD ▼	4(A)(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4(A)(3) ⓘ	0.00	3,246.52	3,246.52	0.00
IV	Import of Goods ▼	4(A)(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4(B)(2) ⓘ	0.00	0.00	0.00	0.00

[BACK TO DASHBOARD](#)

[DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

Introduction of ITC Statement - Form GSTR-2B

SUMMARY

ALL TABLES

View Advisory

ITC available

ITC not available

HELP ?

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A						
I	All other ITC - Supplies from registered persons ▼	NA ⓘ	0.00	1,275.00	1,275.00	0.00
II	Inward Supplies from ISD ▼	NA ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) ⓘ	0.00	0.00	0.00	0.00
Part B						
I	Others ▼	4(B)(2) ⓘ	0.00	0.00	0.00	0.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

S.NO.	GSTIN of supplier ^	Trade/legal name ^	Invoice number ^	Invoice type ^	Invoice Date ^	Invoice Value (₹) ^	Place of supply ^
1	37AAJCS6803R1ZK	SHELTON HOSPITALITY PRIVATE LTD	108401 ▼	Regular	04/02/2020	23,799.97	Andhra Prad

State/UT Tax (₹) ^	Cess (₹) ^	GSTR-1/5 Period ^	GSTR-1/5 Filing Date ^	ITC Availability ^	Reason ^
1,275.00	0.00	Feb'20	12/08/2020	No	POS and supplier state are same but recipient state is different

Introduction of ITC Statement - Form GSTR-2B

Select table to view details ▼

Taxable inward supplies received from registered person - B2B

HELP ?

Supplier wise Details

Document Details

Records Per Page:

10 ▼

Search...



S.NO.	GSTIN of supplier ^	Trade/legal name ^	Number of records ^	Taxable Value (₹) ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (
1	06ADFFS1846J1ZW	SUPER FAST CARGO SERVICES	1	1,60,330.00	28,859.40	0.00	0.00	
2	07AAFCD9279G1Z9	DHI TATTVA SOLUTIONS PRIVATE LIMITED	1	1,88,000.00	33,840.00	0.00	0.00	
3	23AAACO2722Q1ZE	ORIENT BLACKSWAN PVT.LTD	4	12,425.00	2,226.00	0.00	0.00	
4	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	738.33	132.90	0.00	0.00	
5	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,686.01	303.48	0.00	0.00	
6	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,950.13	351.02	0.00	0.00	

Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time

