

# 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 <sup>th</sup> Dec 2020 to 31 <sup>st</sup> 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><div>4A, 4B, 6B, 6C - B2B Invoices</div><div><div>✓</div>0</div></div>	<div><div>5A - B2C (Large) Invoices</div><div><div>✓</div>0</div></div>	<div><div>6A - Exports Invoices</div><div><div>✓</div>0</div></div>	<div><div>7 - B2C (Others)</div><div><div>✓</div>3</div></div>
<div><div>8A, 8B, 8C, 8D - Nil Rated Supplies</div><div><div>✓</div>1</div></div>	<div><div>9B - Credit / Debit Notes (Registered)</div><div><div>✓</div>0</div></div>	<div><div>9B - Credit / Debit Notes (Unregistered)</div><div><div>✓</div>0</div></div>	<div><div>11A(1), 11A(2) - Tax Liability (Advances Received)</div><div><div>✓</div>0</div></div>
<div><div>11B(1), 11B(2) - Adjustment of Advances</div><div><div>✓</div>0</div></div>	<div><div>12 - HSN-wise summary of outward supplies</div><div><div>✓</div>5</div></div>	<div><div>13 - Documents Issued</div><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 1 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 1 lac

## B.) Consolidated details of all-

Unregistered person	Intra state supplies for each rate of tax
Unregistered person	State wise inter state supplies < Rs 1 Lac 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.  $0 < \text{Invoice} \leq 1 \text{ Lac}$   
Consolidated Data
  - *a. State-wise*
  - *b. Rate-wise*
2.  $\text{Invoice} > 1 \text{ lac}$   
Invoice wise details

### INTRASTATE

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

# GSTR 1 – Sec 37 – Illustration for Classification

Seller	Seller (REG) Loc	Buyer	Buyer Loc	Buyer Cat	Inv No	Inv Date	Inv Value	Category
A	WB	B	WB	Registered	1	04-05-2024	10,000	B2B
A	WB	C	TG	Unregistered	2	04-05-2024	95,000	B2CS
A	WB	D	TN	Unregistered	3	04-05-2024	1,05,000	B2CL
A	WB	E	Odisha	Registered	4	04-05-2024	10	B2B
A	WB	F	WB	Unregistered	5	04-05-2024	2,00,000	B2CS
A	WB	G	Odisha	Unregistered	6	04-05-2024	25,000	B2CS
A	WB	H	Odisha	Unregistered	7	04-05-2024	92,000	B2CS
A	WB	I	Bihar	Registered	8	04-05-2024	25,000	B2B
A	WB	J	TN	Registered	9	04-05-2024	6,00,000	B2B
A	WB	K	WB	Unregistered	10	04-05-2024	15,000	B2CS
A	WB	L	Kerala	Unregistered	11	04-05-2024	1,10,000	B2CL

Rule 1	Buyer Registered or URD
Rule 2	If URD then Same State (B2CS)
Rule 3	If URD then Other State and Inv Base Value less than 1 lakh (B2CS)
Rule 4	If URD then Other State and Inv Base Value more than 1 lakh (B2CL)

# 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

**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

Supplies covered under section 7 of IGST Act

POS ⓘ

Select

Invoice No.

Invoice Date

DD/MM/YYYY

Supply Type

Inter-State

Total Invoice Value (₹)

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%			

Indicates Mandatory Fields

Inter-State Invoice &gt; Rs 1 Lakh to be reported at invoice level

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





Table 7 – B2CS (B2C Small)

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

Dashboard
Returns
GSTR-1
NIL-RATED

English

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

Consolidated Reporting (Net of Debit and Credit Notes)
Intra State Registered
Intra State Unregistered
Inter State Registered
Inter State Unregistered

Item Details

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 Invoice •

50215-316

Original Date •

18/02/2020

Revised/Original Invoice Date. •

DD/MM/YYYY

Port Code

Shipping Bill Date/Bill of Export Date

Total Invoice Value (₹) •

₹346.00

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%			

# 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?

Indicates Mandatory Fields

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 as 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) (₹) <span>*</span>	Amount of Tax	
		Integrated Tax (₹) <span>*</span>	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 as 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) (₹) <span>*</span>	Amount of Tax	
		Integrated Tax (₹) <span>*</span>	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> <b>Details of Documents issued during the month – Opening, Issued, Cancelled, Closing and net issued)</b>  <b>You may add multiple rows</b> </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 –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><b>Details of outward supplies of goods or services</b> GSTR1</p> <p>Status- <b>Filed</b></p> <p><a href="#">VIEW GSTR1</a> <a href="#">DOWNLOAD</a></p>	<p><b>Auto Drafted details (For view only)</b> GSTR2A</p> <p><a href="#">VIEW</a> <a href="#">DOWNLOAD</a></p>	<p><b>Monthly Return</b> GSTR3B</p> <p>Status- <b>Filed</b></p> <p><a href="#">VIEW GSTR3B</a> <a href="#">DOWNLOAD</a></p>
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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	<b>View GSTR 2A</b> - Click on GST number to view details of Invoice
4	<b>Download GSTR 2A</b> – 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 incl taxes
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 – <b>Submitted/ Not Submitted</b>
14	GSTR 1 and 3B filing date	<b>Date and status of Filing GSTR 1 and 3B</b>

# 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 <a href="#">[Expand All ▼]</a>	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



# 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.

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




GOODS AND SERVICES TAX NETWORK

## Nil Filing of Form GSTR-3B through SMS

(5/7)

### Steps to file NIL GSTR-3B:



1

Send SMS message- **NIL** (space) **3B** (space) **GSTIN** (space) tax period in **mmyyyy** format to **14409** from your registered mobile number

2

You will receive a **06 digit** validation code

3

Send SMS message- **CNF** (space) **3B** (space) **06 digit** verification code to **14409**

4

You will receive a success message with ARN No. indicating that NIL filing has been successful

Step 1

Create Message

NIL 3B  
09AGBPS5577MS  
ZC 052020

Send to 14409

Step 2

782503 is the code for Nil filing of GSTR3B for 09AGBPS5577 MSZC for period 052020.

Sender VD-GSTIND

Step 3

Create Message

CNF 3B 782503


Send to 14409


Step 4


Your 09AGBPS5577MSZC, GSTR3B for the tax period 052020 is filed successfully and ARN is AA070519888385F. Please use this ARN to track the status of your return.

Sender VD-GSTIND

Navigate to **Services > Returns > Track Return** Status option to track the status of your filed return application on the GST Portal.

 /gstsystemsindia

 Infosys\_GSTN

 /GoodsandServicesTaxNetwork

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 – Table Selection

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

• Indicates Mandatory Fields

A. Do you want to file Nil return? •

***Nil Form GSTR-3B for a tax period can be filed, if you:***

- *Have NOT made any Outward supplies and*
- *Have NOT received any inward supplies and*
- *Do NOT have any liability for the particular tax period.*

**NIL Return**

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) •

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

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

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

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

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

☐ Yes ☒ NO

☒ Yes ☐ NO

☒ Yes ☐ NO

☒ Yes ☐ NO

☒ Yes ☐ NO

☒ Yes ☐ NO

☐ 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



## GSTR 3B – Filing of Form – System Generated Summary

System generated summary for GSTR-3B:

GSTR-3B Table	Source Form	Form status	Summary status	Advisory
3.1(a, b, c, e), 3.2 Liability	GSTR-1	Filed	Yes	System has generated summary of Table 3.1 (a, b, c, e) and Table 3.2 of FORM GSTR-3B based on your GSTR-1 filed by you for the current return period. System has generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B based on your GSTR-2B generated for the current return period. To view the system generated details, you may click on System generated PDF button available in the GSTR-3B dashboard page. You may continue to save or file your FORM GSTR-3B.
3.1(d) Reverse Charge	GSTR-2B	Generated	Yes	
4A(1, 3, 4, 5), 4D(2) Input Tax Credit	GSTR-2B	Generated	Yes	

CLOSE

## GSTR 3B – Filing of Form – Various 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

### 3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

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 for previous tax period

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



## GSTR 3B – Filing of Form – Guidelines for Refund of IGST on Exports

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

- a. IGST amount, to be paid on export of goods/services outside India or to SEZ, are filled under table 3.1 (b) and not under table 3.1(a) or 3.1(c)
- b. IGST amount filled in table 3.1(b) of GSTR 3B is either equal to, or greater than the total IGST shown to have been paid under Table 6A (exports), and Table 6B(SEZ) of GSTR 1

**NONE of the export invoices shall be processed for transmission to ICEGATE if correct IGST amount is not mentioned and paid through table 3.1(b) of GSTR 3B**

OK

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

### 3.1 Details of Outward Supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

[Help ?](#)

**⚠** The information entered by you is at variance with the auto-populated data. The liability has been computed on the basis of the information declared by you in your FORM GSTR-1. Kindly recheck and proceed.

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)	2,50,000.00	8,000.00	2,500.00	2,500.00	2,000.00
(b) Outward taxable supplies (zero rated )	1,00,000.00	5,000.00			1,000.00
(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				

Your amount: ₹2,50,000.00 System computed: ₹3,00,000.00

[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) and 3.1.1(i), details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

Help ?

### Supplies made to Unregistered Persons

<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	37 - Andhra Pradesh	3,80,900.00	15,708.00
<input type="checkbox"/>	06 - Haryana	3,05,000.00	
<input type="checkbox"/>	07 - Delhi	3,26,000.00	39,120.00

Total amount of Integrated tax declared across all sections of Table 3.2 should not exceed the sum of amount of Integrated tax declared in row (a) of Table 3.1 and row (i) of Table 3.1.1

ADD

REMOVE

### Supplies made to Composition Taxable Persons

### Supplies made to UIN holders

CANCEL

CONFIRM

↑  
Tot

### 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 UIN 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 (₹)
<b>(A) ITC Available (whether in full or part)</b>				
(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>(B) ITC Reversed</b>				
(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
<b>(C) Net ITC Available (A) - (B)</b>	57,090.00	0.00	0.00	0.00
<b>(D) Other Details</b>				
(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 Help ?

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	10,000.00	15,000.00
Non GST supply	7,500.00	5,000.00

CANCEL CONFIRM

- **Table 5. Exempt, nil and Non-GST inward supplies** tile in Form GSTR-3B will reflect the total value of Inter-state and Intra-state supplies.
- **Note:** You are advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if you want to exit at this stage and come back later to complete the filing.

## GSTR 3B – Table 5.1 – Interest and Late fees

Dashboard
Returns
GSTR-3B
Interest and Late Fee
English

5.1 Interest and Late fee for previous tax period
View your Turnover
Help

*Declare interest payable on tax liabilities on supplies attracting reverse charge as well as other than reverse charge*

☒ 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	1,866.14	0.00	0.00	0.00
Late Fees	Your amount: ₹1,866.14 System computed: ₹1,866.14		500.00	

SYSTEM GENERATED GSTR-3B
CANCEL
CONFIRM
RE-COMPUTE INTEREST

### Turnover Details

Tax period for which late fee is computed	Jul-Sep, 2020
Previous financial year	2019-20
Turnover of the GSTIN	₹1,87,774.00
Aggregate turnover (PAN based)	₹57,090.00

OK

## 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



# Creation of Challan for Payment of Tax

## GSTR 3B

## GSTR 3B – Creation of Challan

Home	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help and Taxpayer Facilities	e-Invoice	News and Updates
Registration	Payments	User Services	Refunds	E-Invoice	e-Way Bill System	Track Application Status	
Create Challan	Track Payment Status						
Grievance against Payment(GST PMT-07)							

3. The Reason for Challan page is displayed. Select the reason either as **Monthly payment for quarterly return** or **Any other payment**.

[Home](#) [Payment](#) [Reason for challan](#) English

Reason For Challan

Reason For Challan\* :

☐ Monthly payment for quarterly return

☐ Any other payment

HELP

PROCEED

**Note:** For taxpayer filing GSTR-3B on quarterly basis:

1. To make payment for the first (M1) and second (M2) months of the quarter, please select reason as 'Monthly Payment for Quarterly Return' and the relevant period (financial year, month) and choose whether to pay through 35% challan or self-assessment challan.
2. To make payment for the third month of the Quarter (M3), please use 'Create Challan' option in payment Table-6 of Form GSTR-3B Quarterly. An auto-populated challan amounting to liabilities for the quarter net off credit utilization and existing cash balance can be generated and used to offset liabilities.

[Click here](#) for navigation to 'Return Dashboard' and prepare GSTR-3B Quarterly. Filing of GSTR-3B Quarterly available in the third month of the quarter is mandatory.

\*For adding cash to Electronic Cash Ledger, already established procedure may be followed.

## 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"/>	<input type="text" value="0"/>
IGST(0008)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
CESS(0009)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Delhi SGST(0006)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<b>Total Challan Amount:</b>		<b>₹ 0</b>				
<b>Total Challan Amount (In Words):</b>						

### Payment Modes \*

☐ E-Payment

☒ Over The Counter ☒

☐ NEFT/RTGS

This payment mode is not available for Challans exceeding Rs. 10,000/-. Please make payment using other payment modes.

### Select Mode of E-Payment \*

☒ Preferred Banks

☐ Net Banking

☐ BHIM UPI

☐ Credit/Debit Card

Name of Bank (Where cash or instrument is proposed to be deposited) \*

☐ AXIS BANK

☐ BANK OF INDIA

☐ CANARA BANK

☐ CITY UNION BANK LIMITED

☒ HDFC BANK

☐ IDBI BANK

☐ INDIAN OVERSEAS BANK

☐ JAMMU AND KASHMIR BANK LIMITED

☐ KARUR VYSYA BANK

☐ PUNJAB AND SIND BANK

☐ RBL BANK LIMITED

☐ STATE BANK OF INDIA

☐ UNION BANK OF INDIA

☐ BANK OF BARODA

☐ BANK OF MAHARASHTRA

☐ CENTRAL BANK OF INDIA

☐ FEDERAL BANK

☐ ICICI BANK LIMITED

☐ INDIAN BANK

☐ INDUSIND BANK

☐ KARNATAKA BANK LIMITED

☐ KOTAK MAHINDRA BANK LIMITED

☐ PUNJAB NATIONAL BANK

☐ SOUTH INDIAN BANK

☐ UCO BANK

☐ Cash ☒ Cheque ☐ Demand Draft

SAVE

GENERATE CHALLAN

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/ UPI

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

