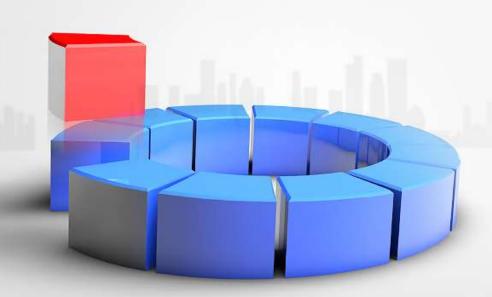
# GST Returns – GSTR 1 and IFF

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 <u>1st day of the month till 13th day of the succeeding month</u>.

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



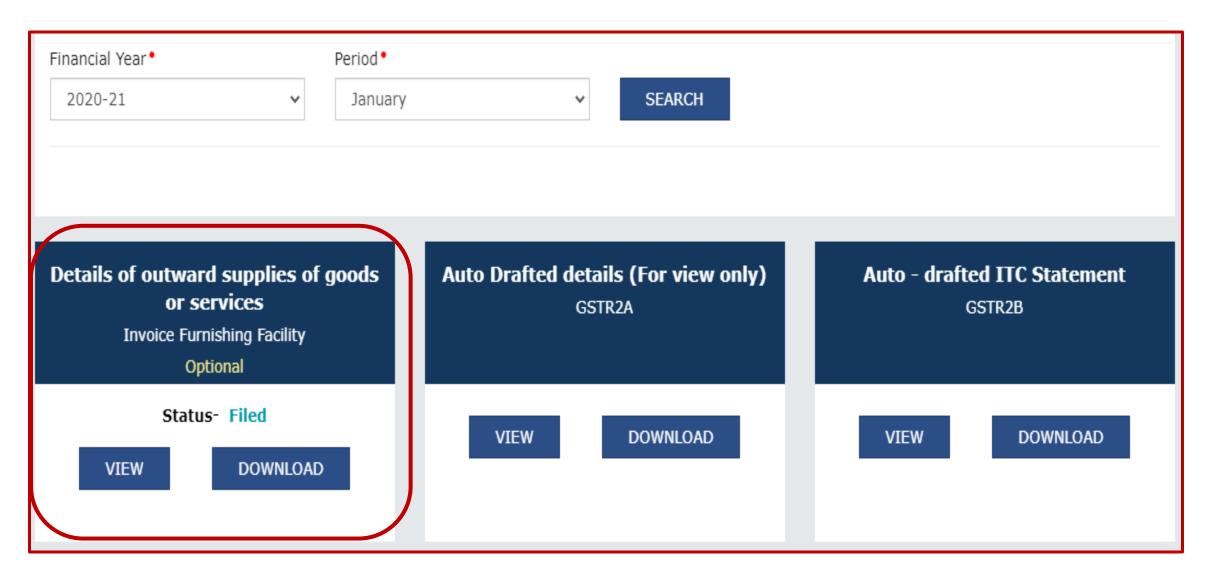


Annual Aggregate Turnover (AATO) for FY 2019-20: <= ₹1.5 Cr. ②

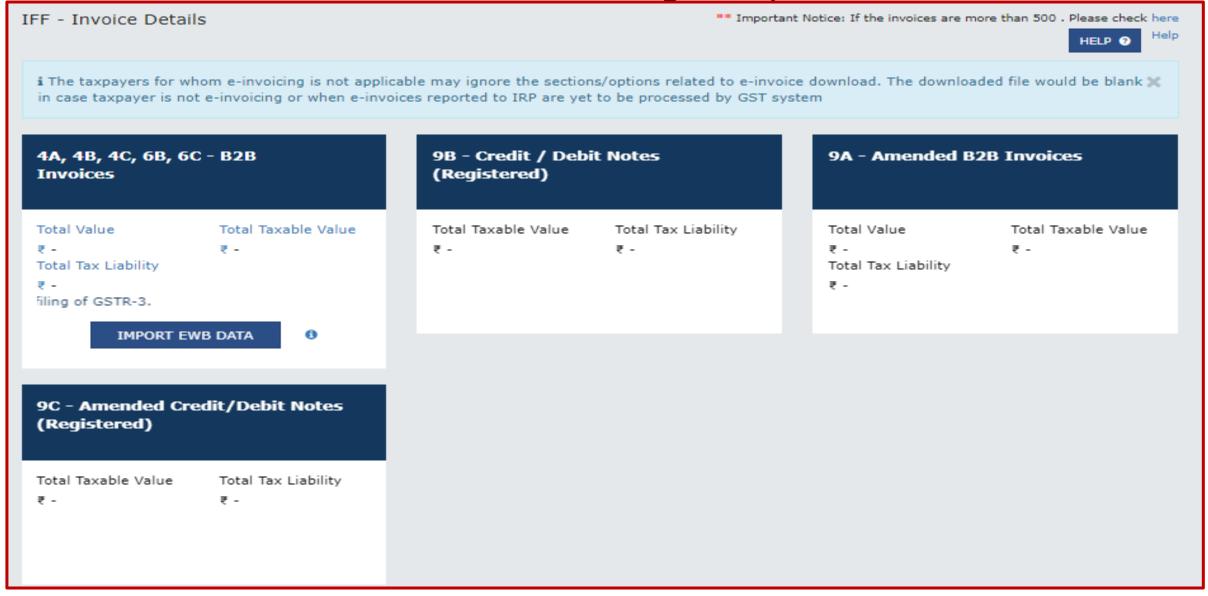
Advisory

Quarter	Selected Frequency	Action Selection available from		Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	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
Q4 - Vall-Widl	Quarterly		3 Dec 2020 to 31 Sail 2021		NA	NA	22/04/2021

## **Invoice Furnishing Facility**



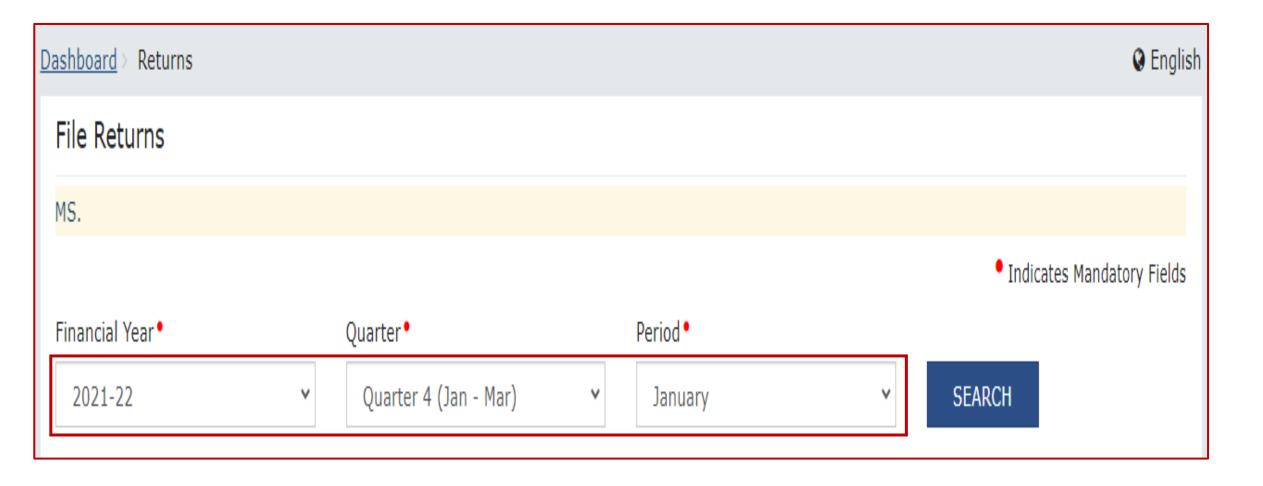
#### **Invoice Furnishing Facility**



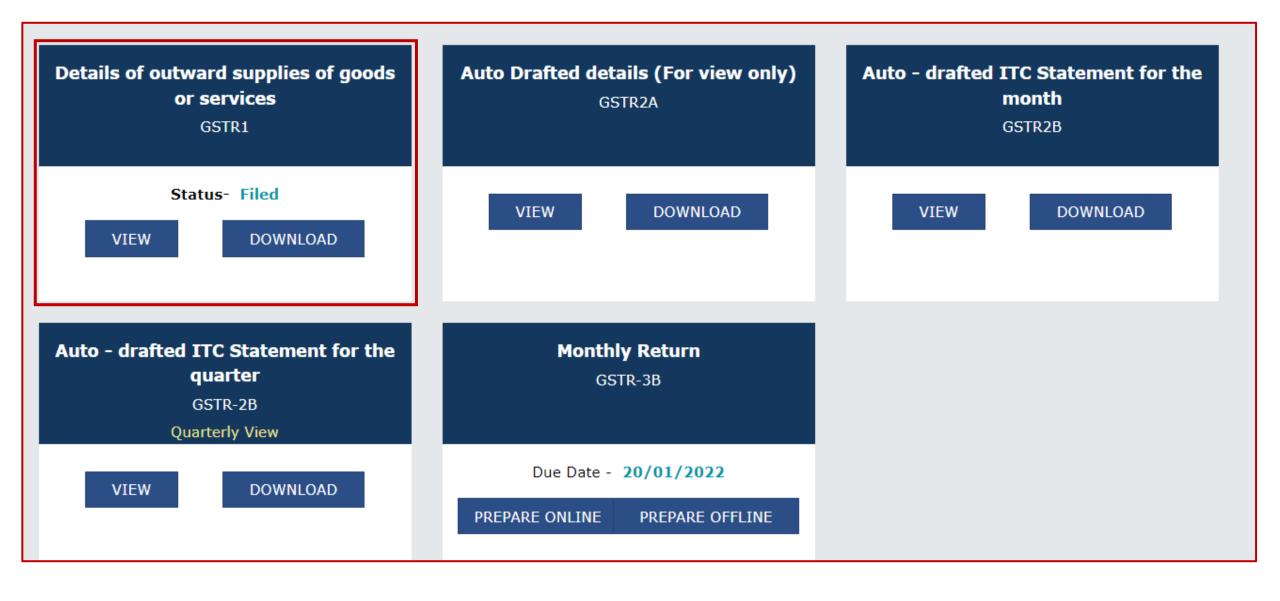
# GSTR 1 Details of Outward Supplies of goods or services



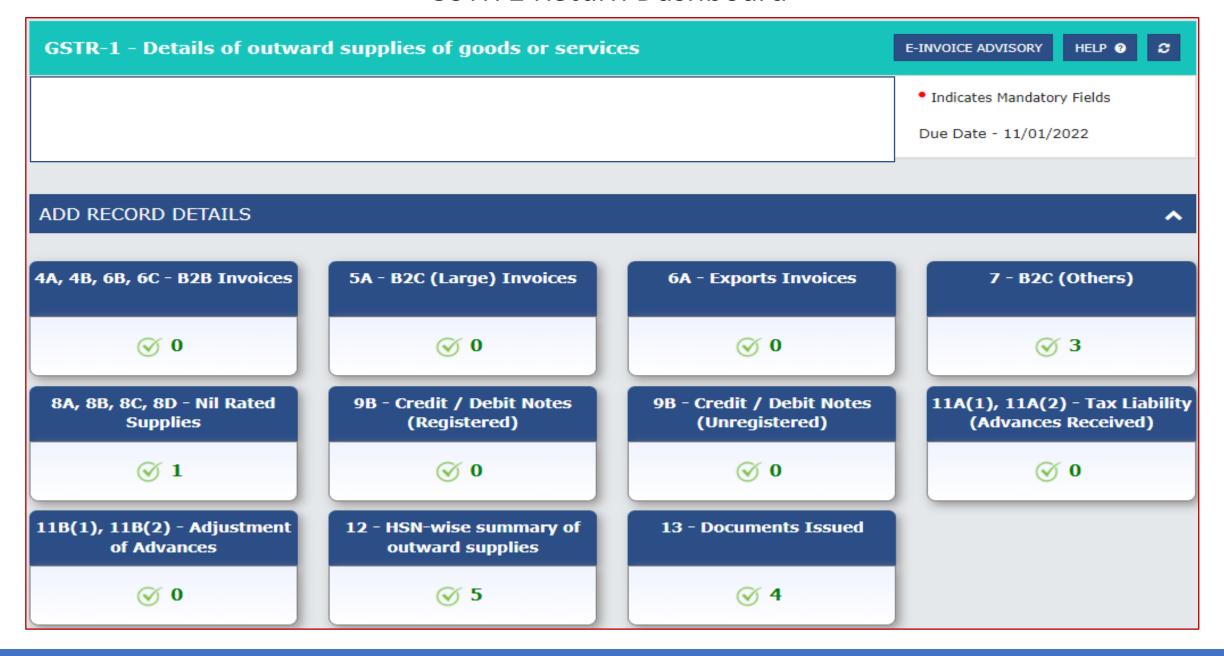
#### **Return Dashboard**



#### **Return Dashboard**



#### **GSTR 1 Return Dashboard**



#### **GSTR 1 Return Dashboard**



# **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
	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**

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 ta	lΧ
Office is tered person	Tillia state supplies for t	Each rate of ta

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 in 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**

B<sub>2</sub>B

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

B<sub>2</sub>C

#### **INTERSTATE**

- 1. 0< Invoice ≤ 1 Lac Consolidated Data
  - ≽a. State-wise
  - ➤b. Rate-wise
  - 2. Invoice > 1 lac
    Invoice wise details

#### **INTRASTATE**

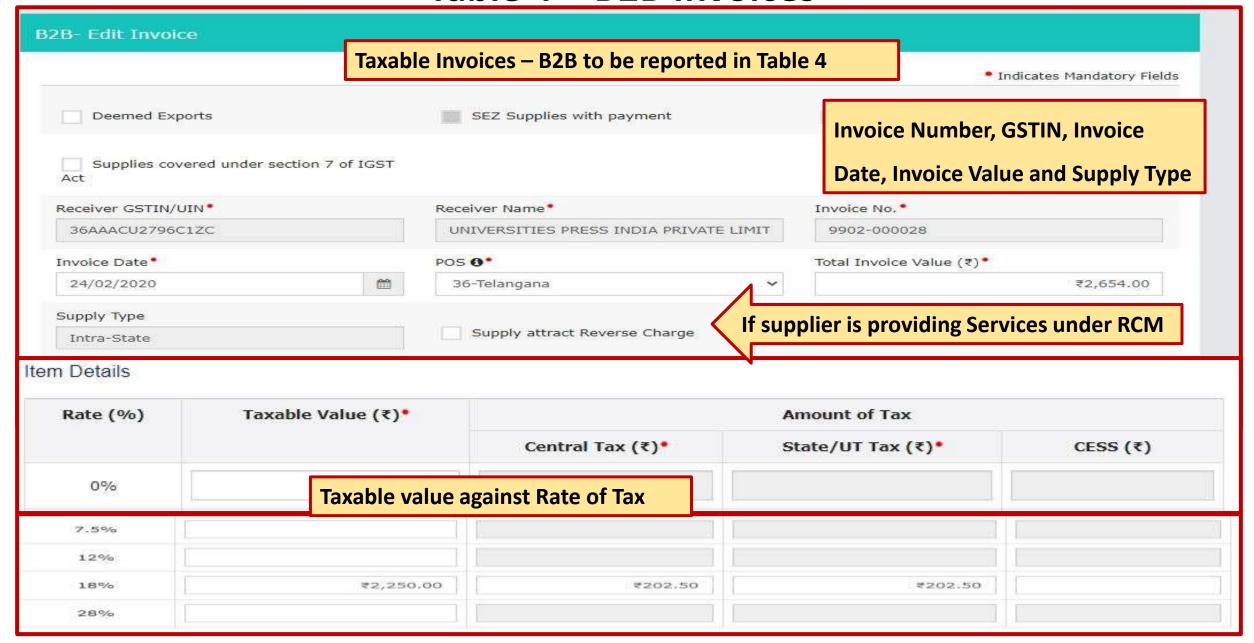
 Consolidate for all invoices irrespective of the invoice value on the basis of each rate of tax.

# **GSTR 1 – Sec 37 – Illustration for Classification**

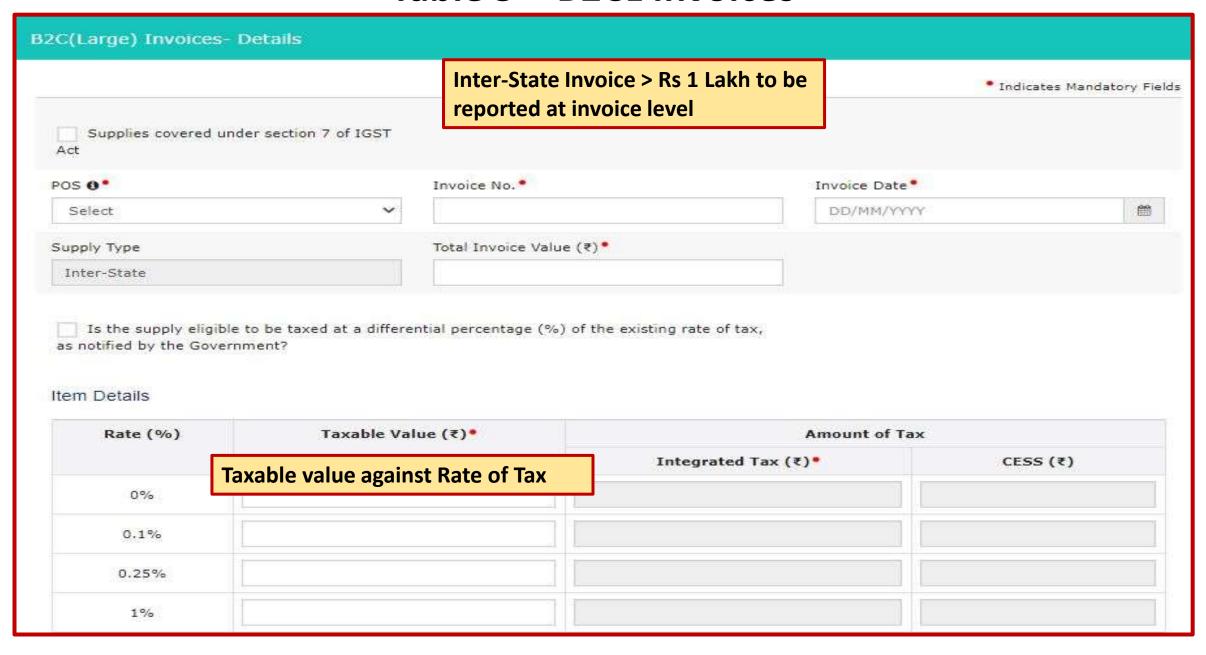
Seller	Seller (REG) Loc	Buyer	Buyer Loc	Buyer Cat	Inv No	Inv Date	Inv Value	Category
А	WB	В	WB	Registered	1	04-05-2024	10,000	B2B
Α	WB	С	TG	Unregistered	2	04-05-2024	95,000	B2CS
А	WB	D	TN	Unregistered	3	04-05-2024	1,05,000	B2CL
Α	WB	E	Odisha	Registered	4	04-05-2024	10	B2B
Α	WB	F	WB	Unregistered	5	04-05-2024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



## Table 5 – B2CL Invoices



#### 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:

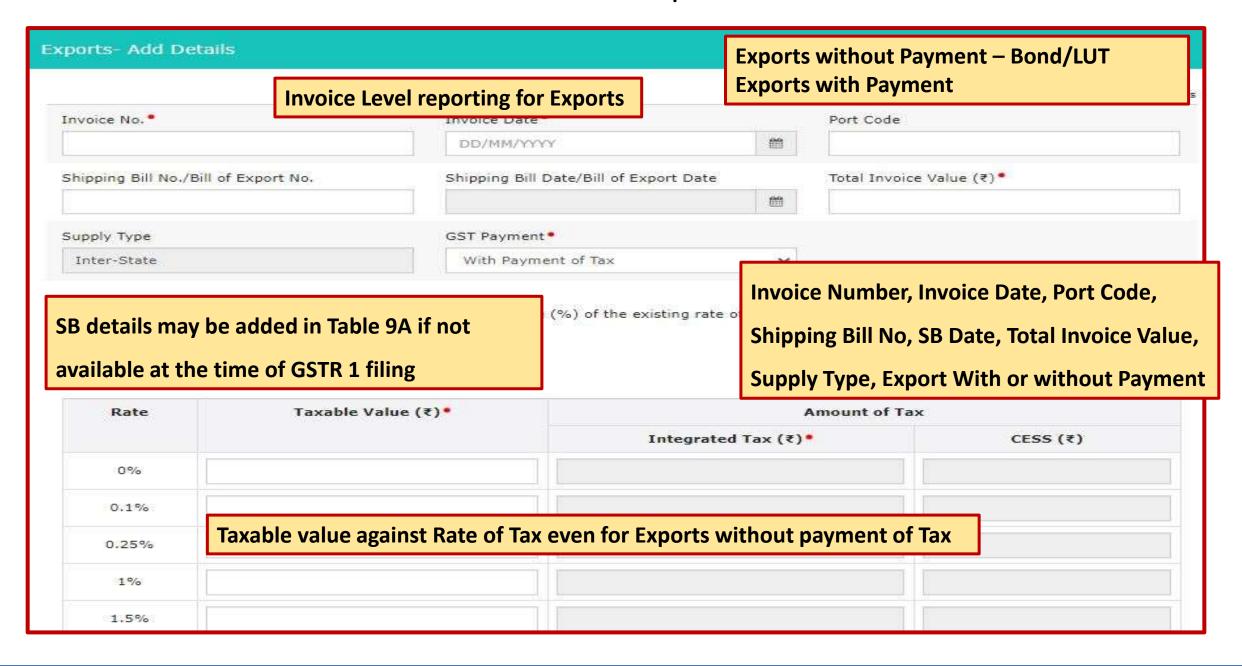
- Invoice data for export of goods is provided in Table 6A of GSTR 1 for the relevant tax period
- b. Invoice numbers provided in Table-6A of GSTR 1 are same as that of the invoice details given in Shipping Bill.
  - (The invoice with different invoice number/date than given in shipping bill will be 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)

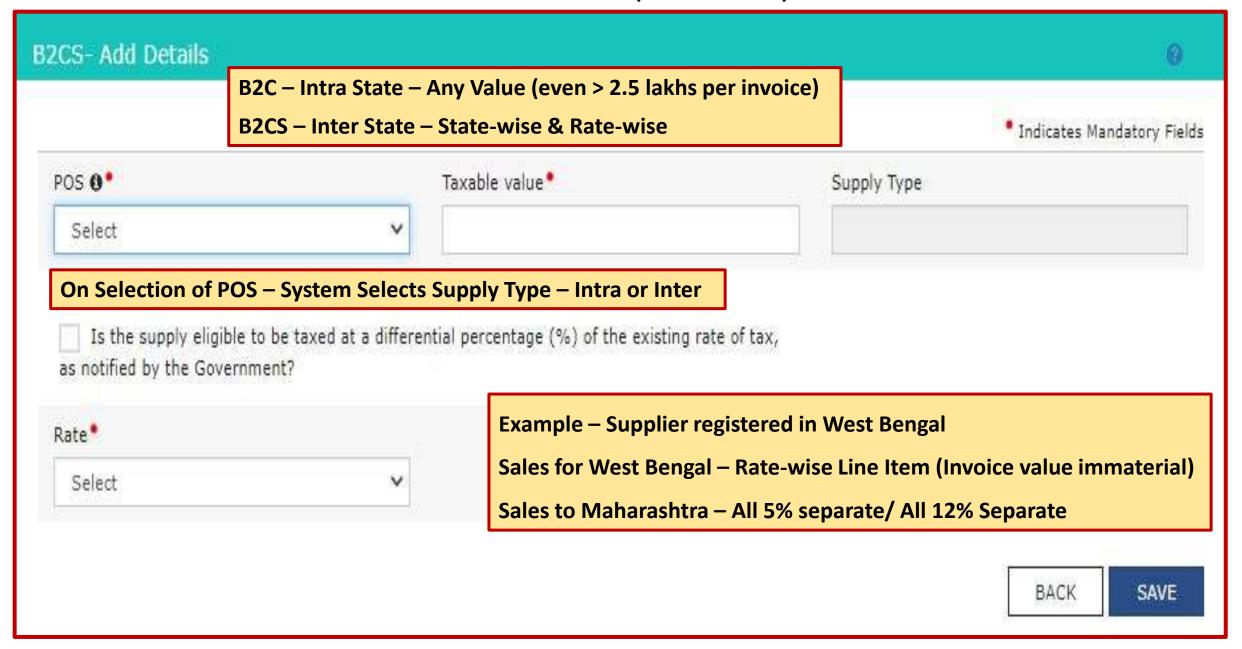
This table is important for reporting details for exports since any incorrect reporting may delay claim of refund.

- 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.

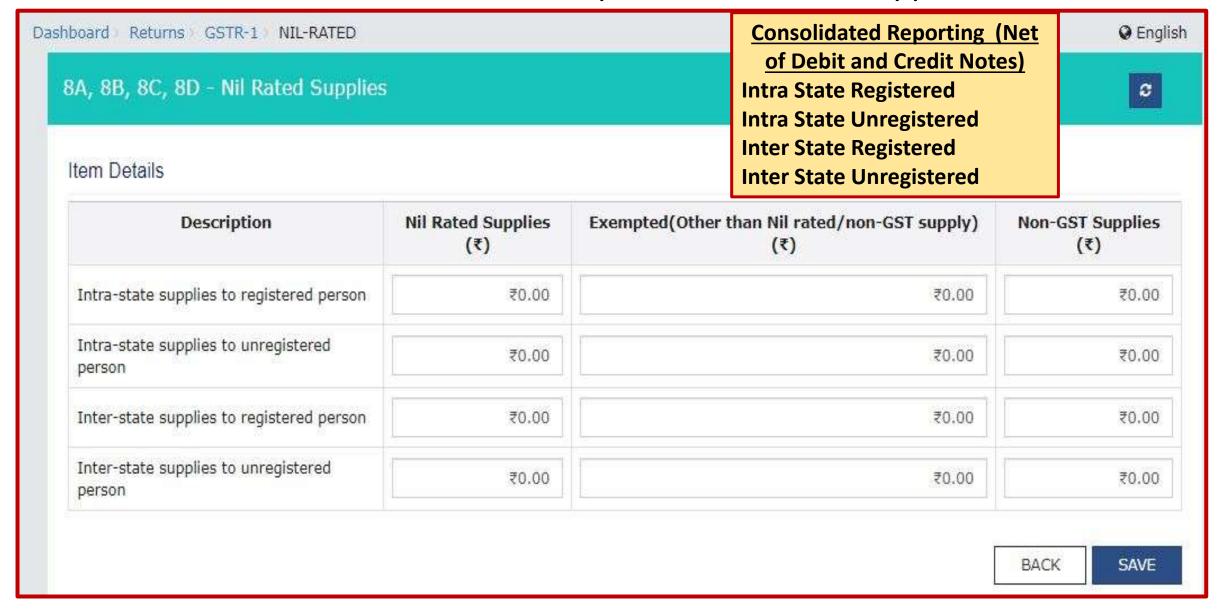
#### Table 6A – Exports



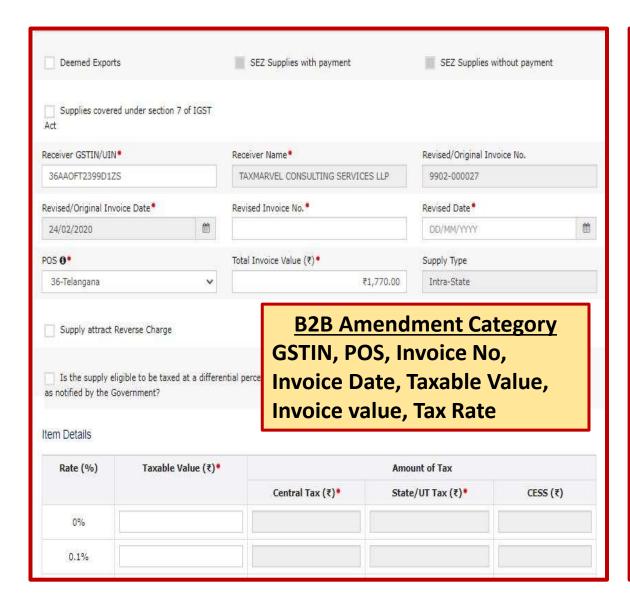
### Table 7 – B2CS (B2C Small)

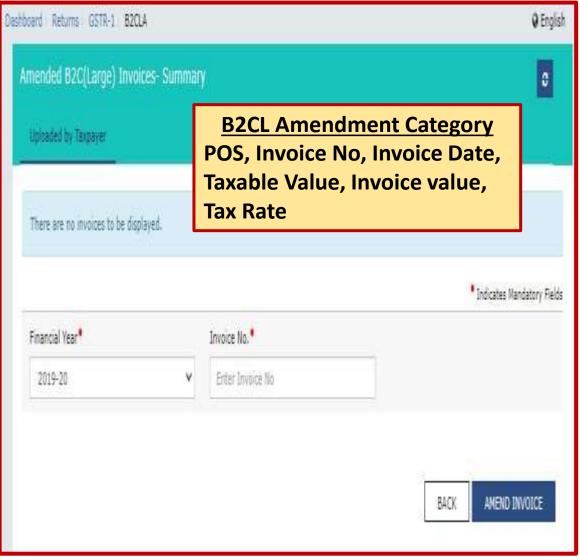


# Table 8 – NIL rated, Exempted and Non GST Supplies

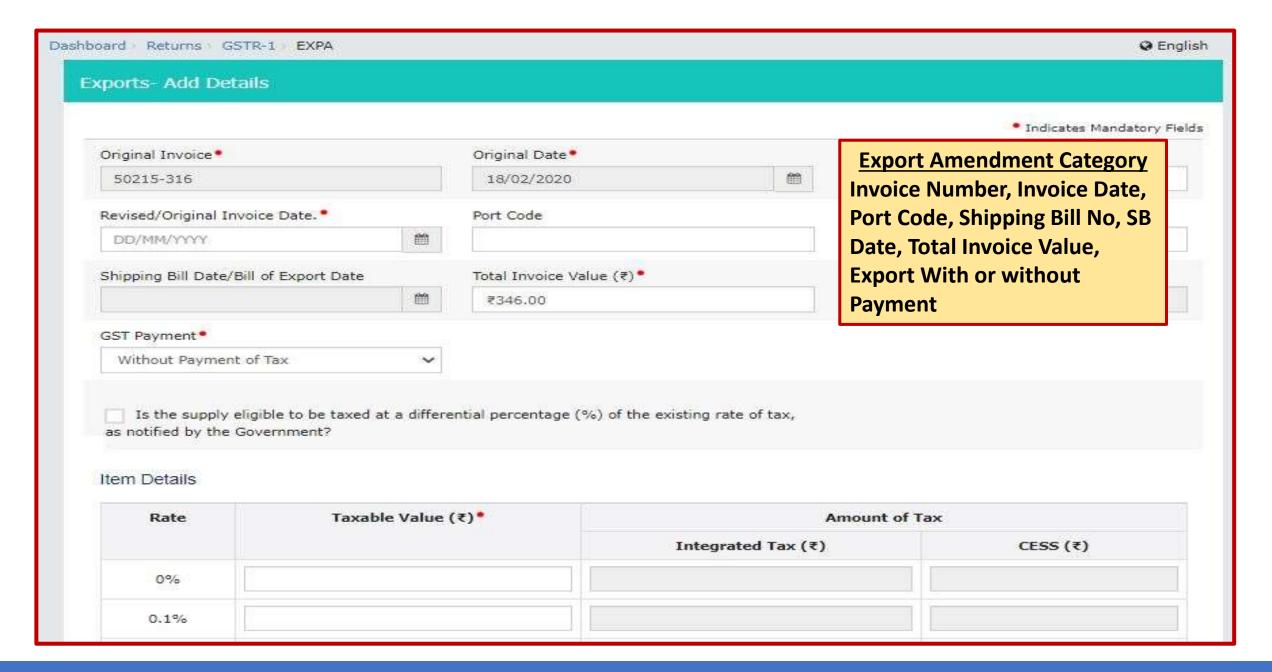


#### Table 9 – Amendments

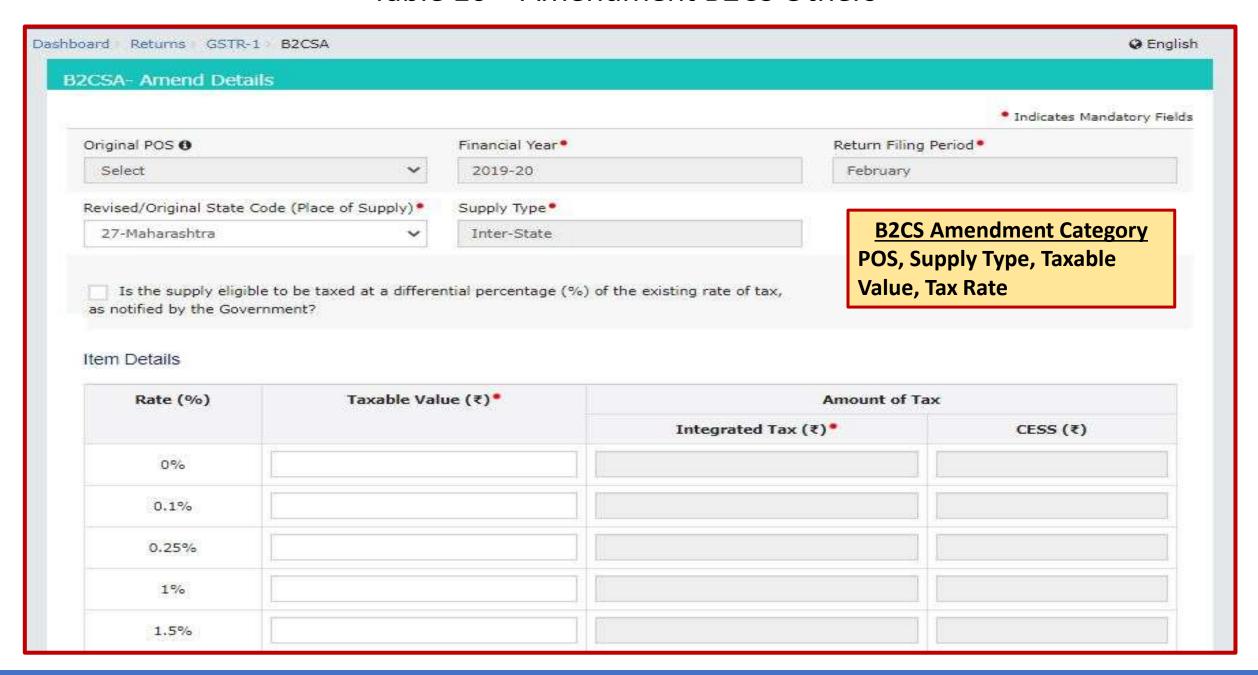




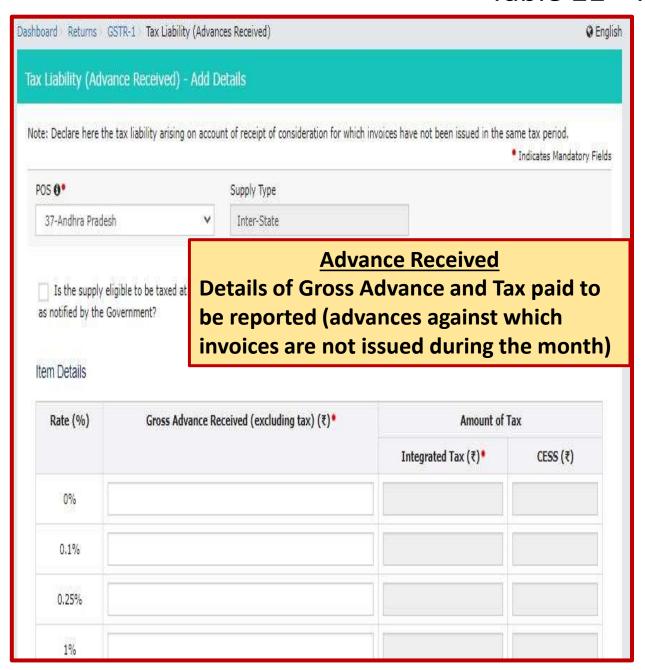
#### Table 9A – Amendments

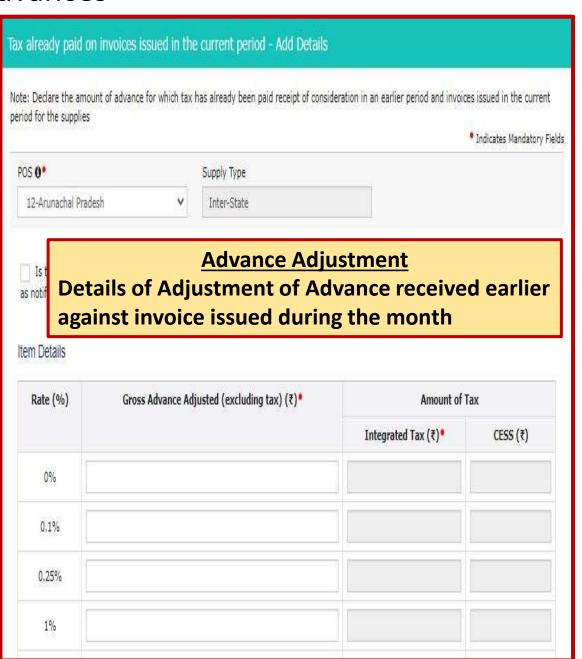


#### Table 10 – Amendment B2CS Others

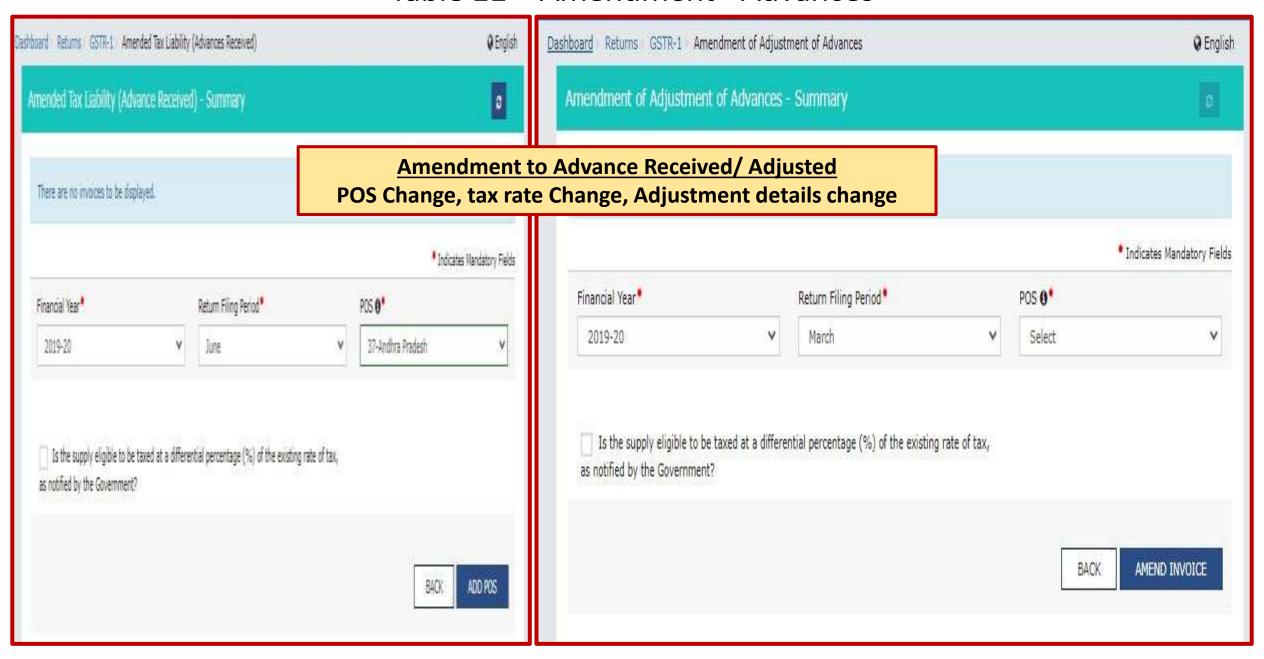


#### Table 11 – Advances

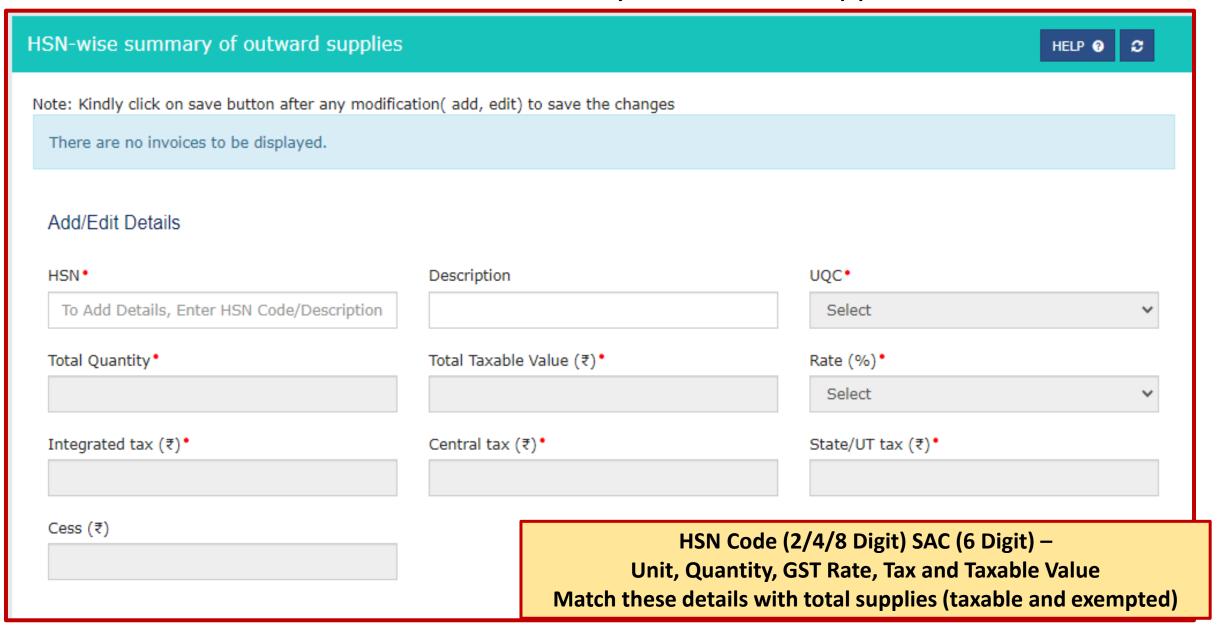




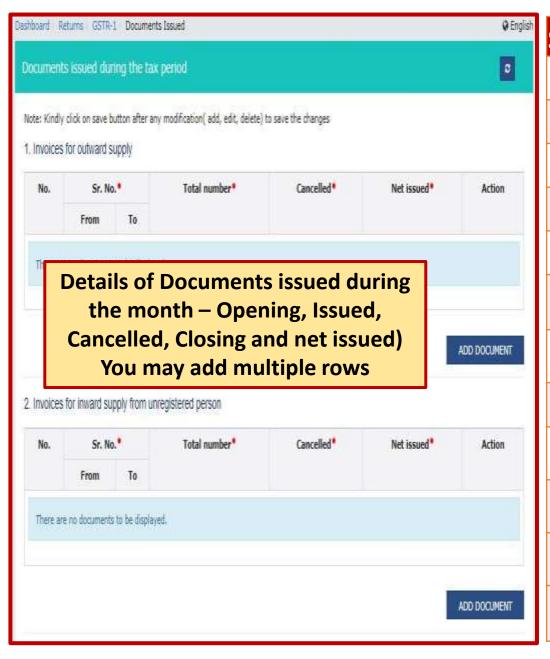
#### Table 11 – Amendment - Advances



## Table 12 – HSN Summary of Outward Supplies

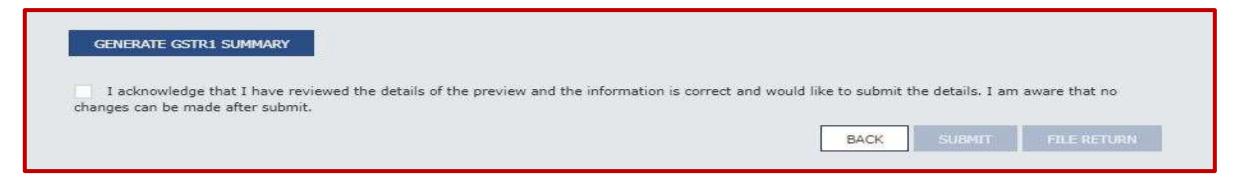


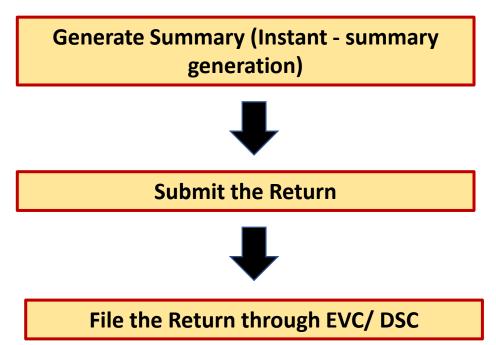
## Table 13 – Document Summary



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





# 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)







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.

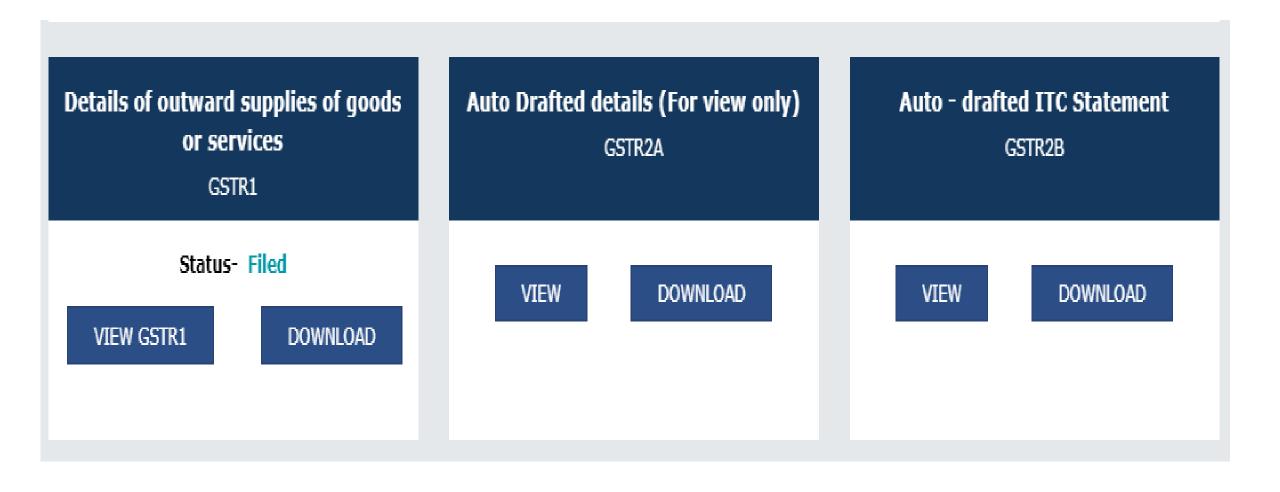
GENERATE JSON FILE TO DOWNLOAD

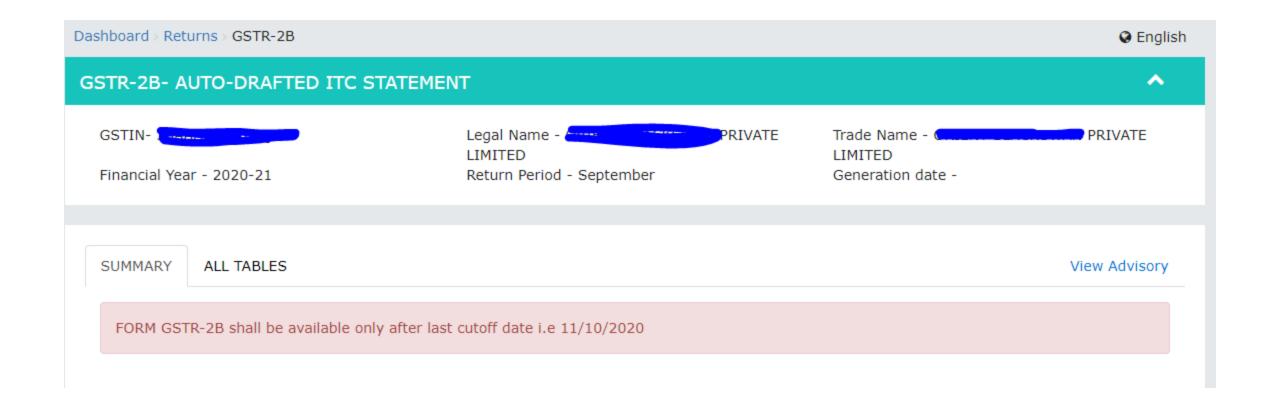
Click here to download Excel - File 1

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	<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 – Submitted/ Not Submitted
14	GSTR 1 and 3B filing date	Date and status of Filing GSTR 1 and 3B





GSTIN	Legal Name LIMITED		PRIVATE	Trade Name - LIMITED		RIVATE
Financial	Year - 2021-22 Return Perio	d · December		Generation dat	te - 14/01/2022	
SUMMAR	ALL TABLES				,	View Advisory
ITC av	ailable ITC not available					HELP ②
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 head	lings in GSTR-3B				
I	All other ITC - Supplies from registered persons 🗸	4(A)(5) <b>6</b>	374.58	26,794.98	26,794.98	0.00
II	Inward Supplies from ISD ▼	4(A)(4) <b>6</b>	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge 🗸	3.1(d) 4(A)(3) <b>6</b>	0.00	3,246.52	3,246.52	0.00
IV	Import of Goods ✔	4(A)(1) <b>6</b>	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant hea	dings in GSTR-3B				
I	Others 🗸	4(B)(2) <b>1</b>	0.00	0.00	0.00	0.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

SUMMAR	Y ALL TABLES View Ad									
ITC ava	ailable 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) <b>1</b>	0.00	0.00	0.00	0.00				
Part B										
I	Others 🗸	4(B)(2) <b>1</b>	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



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



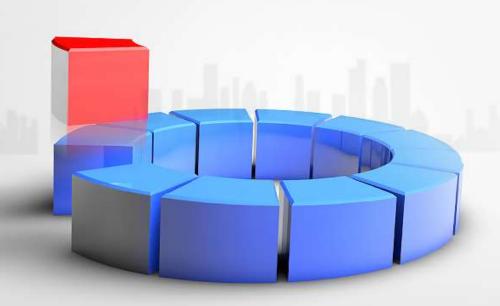
# GST Returns – GSTR 3B & Payment of Tax

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

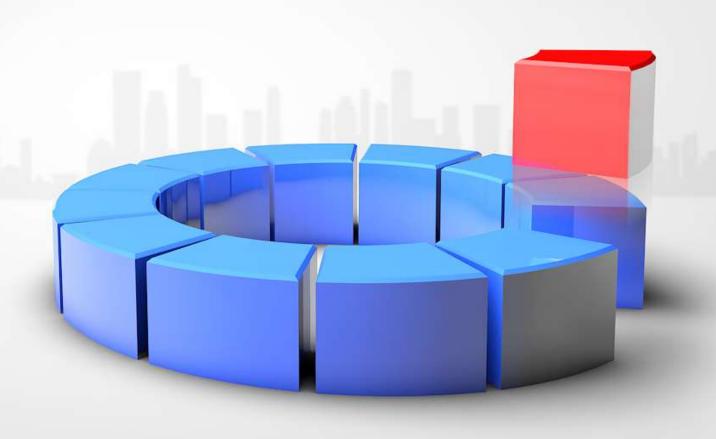
# Agenda Points

**GSTR 3B and Payment of Tax** 

**Queries and discussion** 



# **GSTR 3B and Payment of Tax**



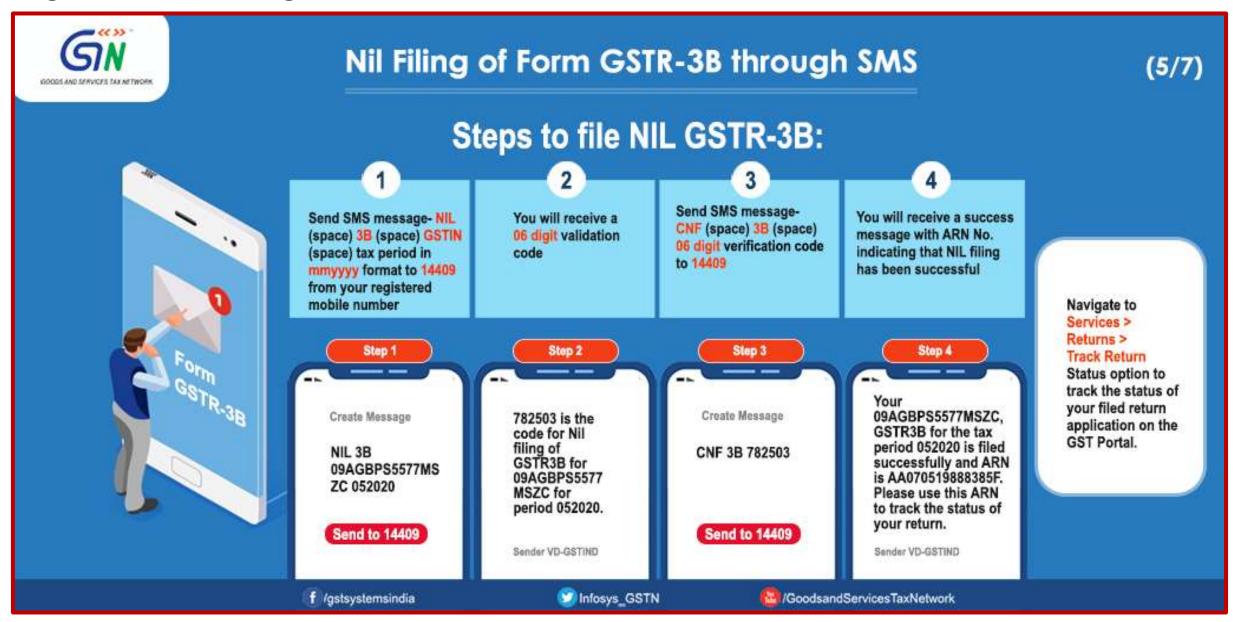
## GSTR 3B – Legal Provision

• 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.

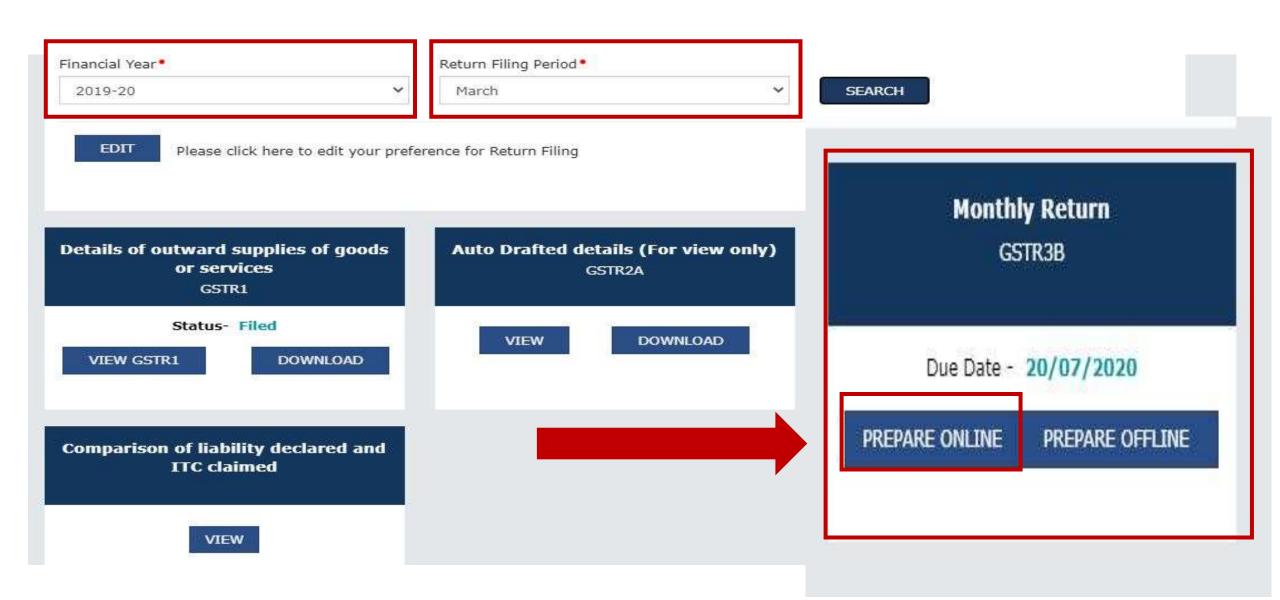
# Filing of GSTR 3B through SMS – Visual Process flow



# Filing of GSTR 3B through SMS -

Step	SMS to 14409	Receive from VD-GSTIND
Initiate Nil Filing	NIL <space>3B<space>GSTIN<s pace="">Tax period Ex. NIL 3B 09XXXXXXXXXXXZC 052020</s></space></space>	123456 is the CODE for Nil filing of GSTR3B for 09XXXXXXXXXXXZC for period 052020. Code validity 30 min.
Confirming Nil Filing	CNF <space>3B<space>Code Ex. CNF 3B 123456</space></space>	Your, 09XXXXXXXXXXXZC, 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</space>	To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD111114Z7 032020 To confirm Nil filing: CNF 3B CODE More details www.gst.gov.in

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



#### 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?

• Help 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** Yes Based on your answers, relevant tables of GSTR-3B will be visible on B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or the next page. You Yes received any supplies liable to reverse charge during this tax period? (Table 3.1). may go back to previous screen by C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN clicking on Back holders? (Table 3.2)\* button. 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)\* 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
3.1(d) Reverse Charge	GSTR-2B	Generated	Yes	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
4A(1, 3, 4, 5), 4D(2) Input Tax Credit	GSTR-2B	Generated	Yes	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.



## 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

State/UT Tax CESS (₹)

₹0.00

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

Integrated Tax Central Tax

₹0.00

State/UT Tax CESS (₹)

₹0.00

#### 3.2 Inter-state supplies

Taxable Value Integrated Tax

₹0.00

#### 4. Eligible ITC

Integrated Tax Central Tax

₹0.00

State/UT Tax CESS (₹)

₹0.00

# 5. Exempt, nil and Non GST inward supplies

Inter-state supplies Intra-state supplies

₹0.00

# 5.1 Interest and Late fee for previous tax period

Integrated Tax Central Tax

₹0.00

State/UT Tax CESS (₹)

₹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



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

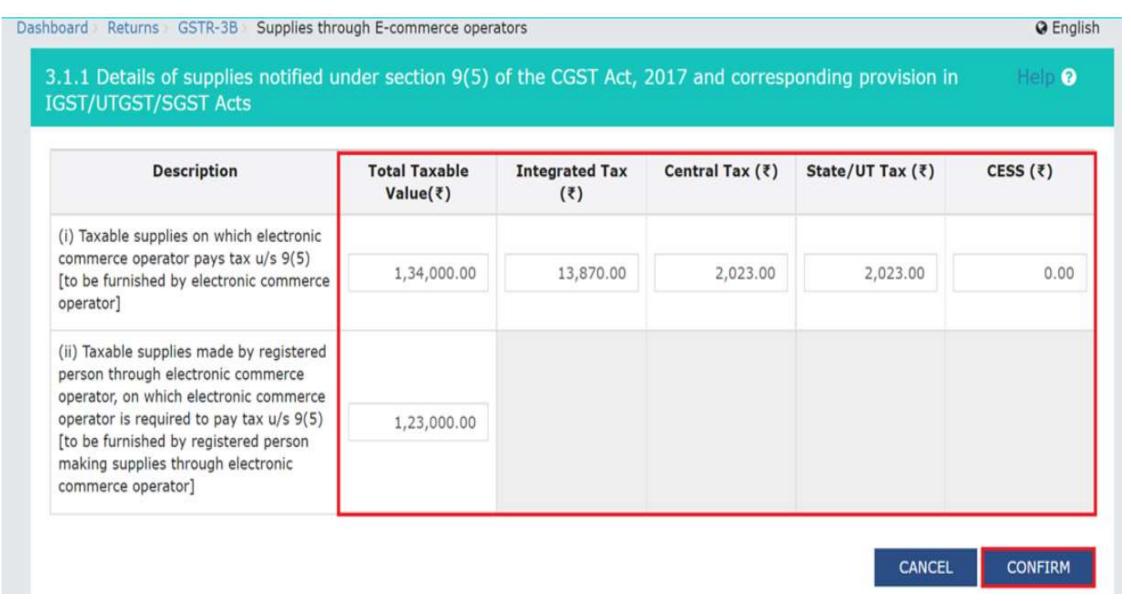
# 3.1 Details of Outward Supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Help ?

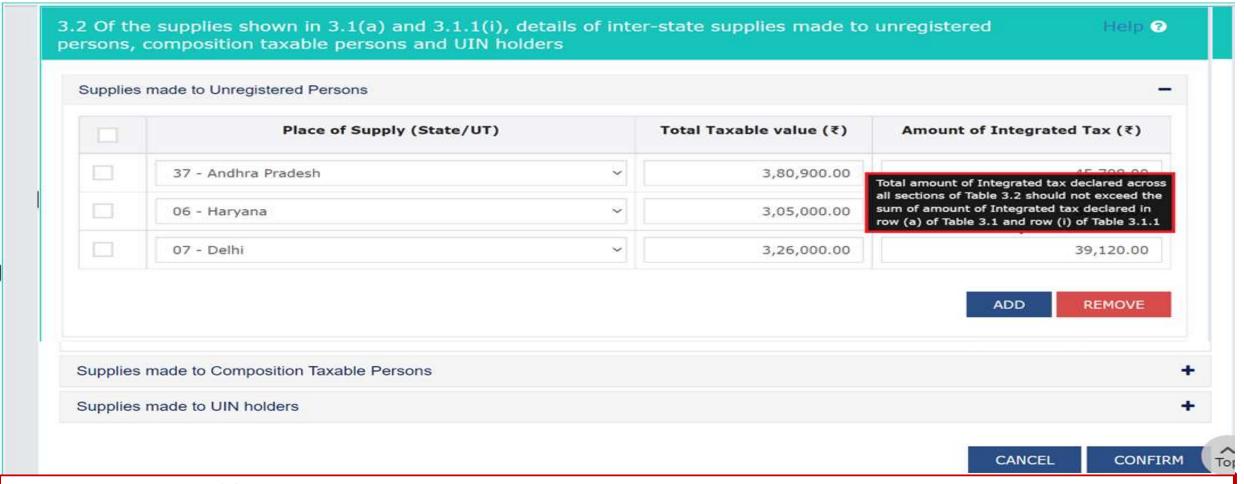
⚠ The information entered by you is at variance with the auto-populated data. The liability has been computed on the basis of the information declared by you in your FORM GSTR-1. Kindly recheck and proceed.

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	1.00.000.00	Your amount: ₹2,50,000.00 S	ystem computed: ₹3,00,000.00		1,000,00
(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				

# GSTR 3B – Table 3.1.1 – Details of O/s u/s 9(5) of the CGST Act, 2017 (by E-Com Operator)



### GSTR 3B – Table 3.2– Supplies to URP, Composition Dealers and 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 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 (₹)
(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) 6	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

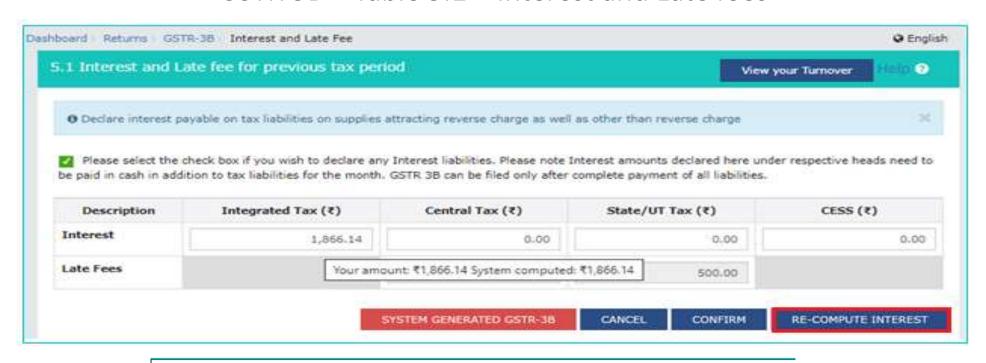
CONFIRM

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



- **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



#### **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

# GSTR 3B – Save and Proceed for 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	

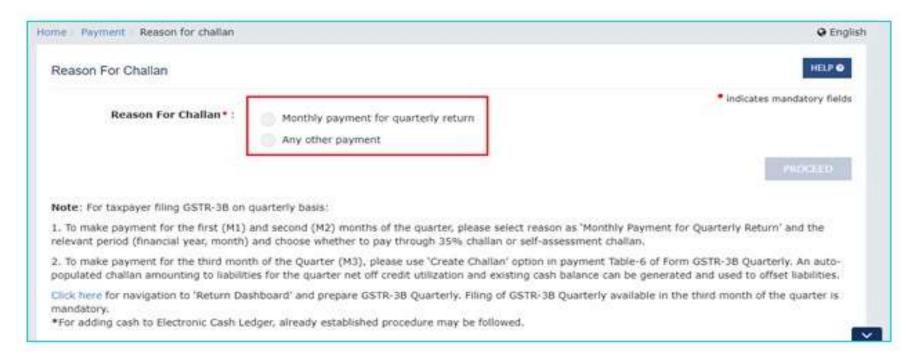
Credit Ledger Balance(including current month's credit)					
Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	
₹90.00	₹1,040.00	₹1,040.00	₹0.00	₹2,170.00	

# Creation of Challan for Payment of Tax GSTR 3B

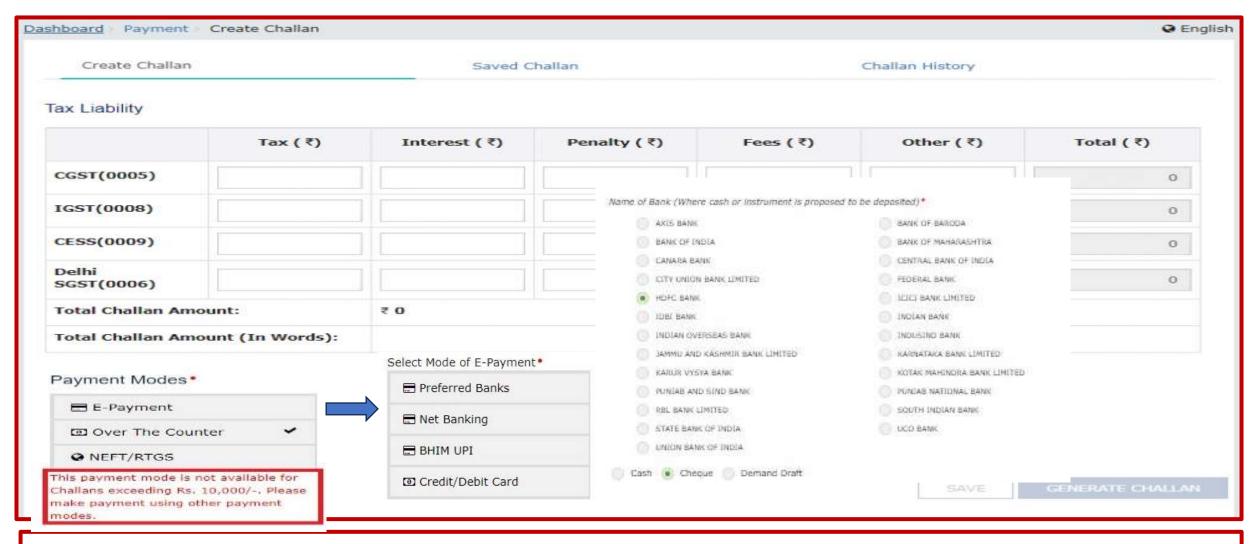
#### GSTR 3B – Creation of Challan



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

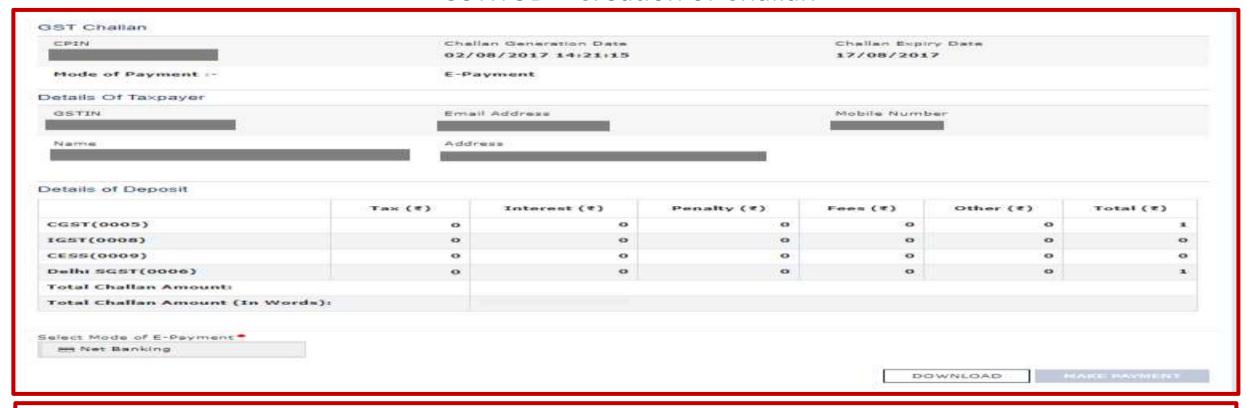


#### GSTR 3B – Creation of Challan



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



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	Tax	IGST	Tax	
CGST	Interest	CGST	Interest	
SGST	Fees	SGST	Fees	
Cess	Penalty	Cess	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

