

GST Returns – GSTR 3B, Payment of Tax, 2A, 2B and 5



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Agenda Points



GSTR 3B and Payment of Tax

GSTR 2A and 2B – Auto Drafted Details of ITC

GSTR 5

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



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 09AGBPS5577MSZC 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 www.gst.gov.in

GSTR 3B – Filing of Form – Theory and Practice

Financial Year •
2019-20

Return Filing Period •
March

SEARCH

EDIT

Please click here to edit your preference for Return Filing

Details of outward supplies of goods or services
GSTR1

Status- Filed

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)
GSTR2A

VIEW

DOWNLOAD

Comparison of liability declared and ITC claimed


VIEW

Monthly Return
GSTR3B

Due Date - 20/07/2020

PREPARE ONLINE

PREPARE OFFLINE



GSTR 3B – Filing of Form – Theory and Practice

Filing GSTR-3B is now made more User friendly

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

Your Return is filed!

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

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

OK

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

GSTR 3B – Filing of Form – Table Selection

GSTIN -

Legal Name -

Status - Not Filed

FY - 2020-21

Return Period - June

Due Date - 20/07/2020

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

A. Do you want to file Nil return? *

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

☐ Yes ☐ NO

* Indicates Mandatory Fields

Help

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

NIL Return

GSTR 3B – Tables of GSTR 3B

3.1 Tax on outward and reverse charge inward supplies

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

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

4. Eligible ITC

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

5. Exempt, nil and Non GST inward supplies

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

5.1 Interest and Late fee

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

6.2 TDS/TCS Credit

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

GSTR 3B – Table 3.1 – Outward Supplies and RCM

Dashboard > Returns > GSTR3B > Outward and Reverse Charge Inward

English

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

Help ?

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

CANCEL

CONFIRM

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

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

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

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

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

GSTR 3B – Table 4 – Input Tax Credit

4. Eligible ITC

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

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

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

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

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

- 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			

❗ Declare interest payable on tax liability

Interest and Late Fees 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

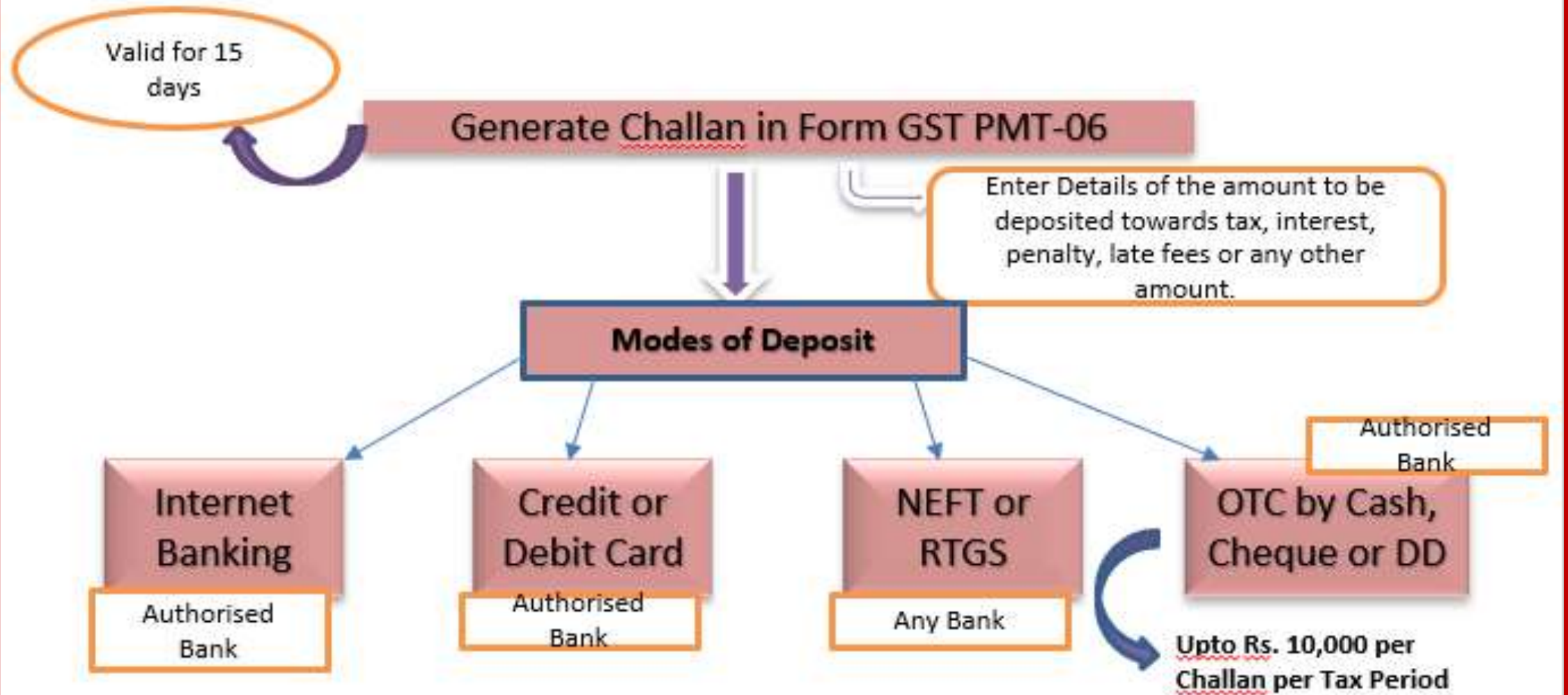
PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

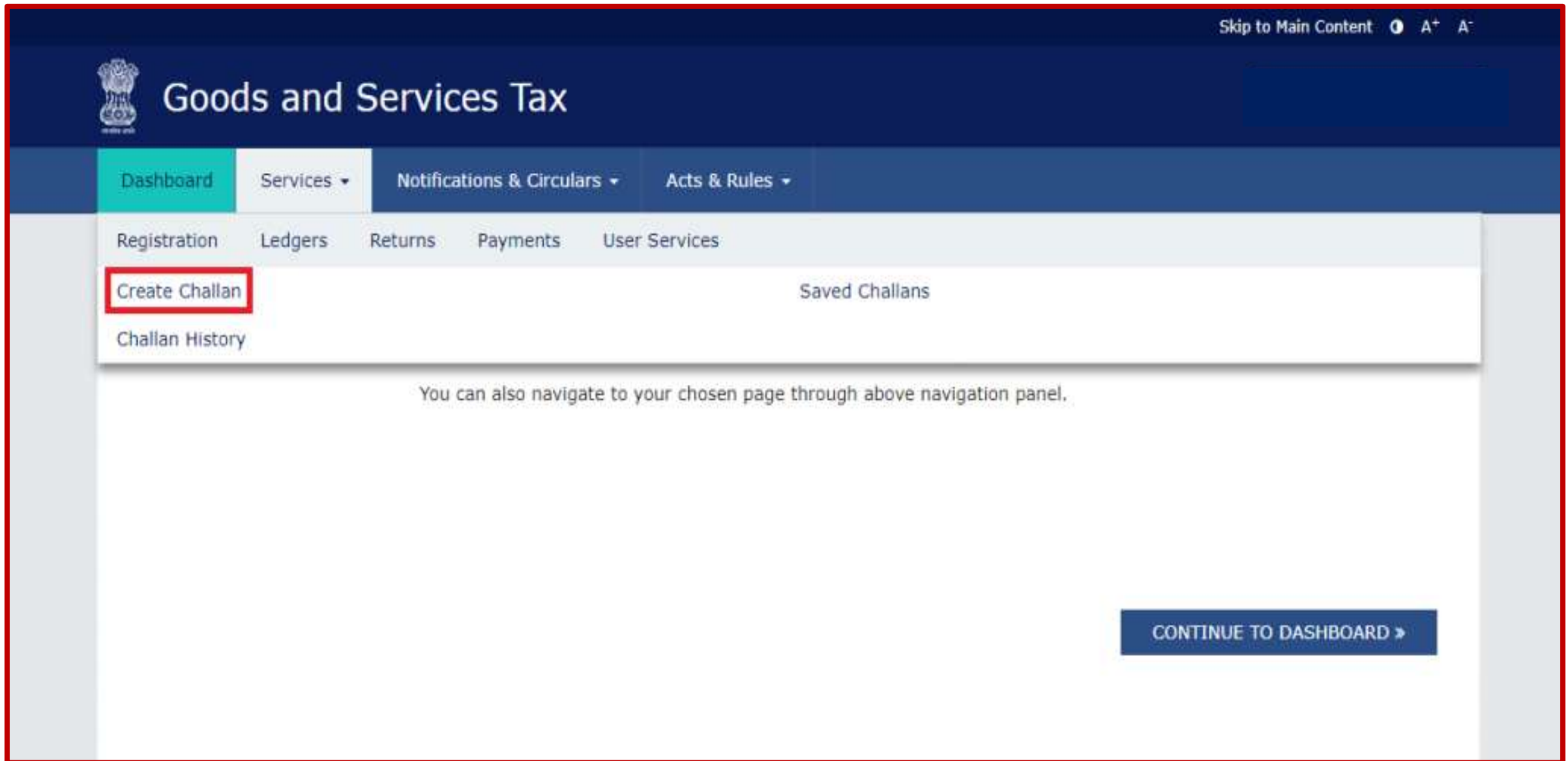
Description	Cash Ledger Balance				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Late Fees		₹0.00	₹0.00		₹0.00

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, the header includes the Government of India emblem, the text "Goods and Services Tax", and a "Skip to Main Content" link with accessibility icons. Below the header is a navigation bar with tabs for "Dashboard", "Services", "Notifications & Circulars", and "Acts & Rules". The "Services" tab is active, showing a sub-menu with "Registration", "Ledgers", "Returns", "Payments", and "User Services". The "Create Challan" option is highlighted with a red box. To the right of the sub-menu is a "Saved Challans" section. Below the navigation panel, a message states: "You can also navigate to your chosen page through above navigation panel." A "CONTINUE TO DASHBOARD >" button is located in the bottom right corner.

Skip to Main Content ⓘ A+ A-

 Goods and Services Tax

Dashboard Services ▾ Notifications & Circulars ▾ Acts & Rules ▾

Registration Ledgers Returns Payments User Services

Create Challan Saved Challans

Challan History

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

CONTINUE TO DASHBOARD >

GSTR 3B – Creation of Challan

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

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

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
IGST(0008)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
CESS(0009)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Delhi SGST(0006)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
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.

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>
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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	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]

Legal Name - [REDACTED] PRIVATE
LIMITED

Trade Name - [REDACTED] PRIVATE
LIMITED

Financial Year - 2020-21

Return Period - September

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 Trade Name - PRIVATE
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	07AAFC9279G1Z9	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	

GSTR 5

Monthly Return by Non Resident Foreign Tax-Payer



Who is non Resident Foreign Taxpayer?

Non-Resident foreign taxpayers are those suppliers who do not have a business establishment in India and have come for a short period to make supplies in India. Such a person is required to furnish details of all taxable supplies in GSTR-5

What is Form GSTR-5?

Form GSTR-5 is a return to be filed by all **Non- Resident Taxpayer** in case they don't wish to avail ITC (Input Tax Credit) on local procurements. In case, non-resident person wishes to avail ITC on local procurement, it will be required to register as a **normal taxpayer and file Form GSTR-1/ 3B as a normal/casual taxpayer**.

What are the pre-conditions for filing Form GSTR-5?

Pre-conditions for filing of Form GSTR-5 are:

1. Taxpayer should be registered as Non-Resident taxable person and should have a valid GSTIN.
2. Taxpayer should have valid User ID and password

By when do I need to file Form GSTR-5?

Non- Resident Taxpayers need to file Form GSTR-5 return for the period for which they have obtained registration within a period of **seven days after the date of expiry of registration**. In case, registration period is for **more than one month, monthly return (s) would be filed by 20th of the month succeeding the tax period** and thereafter return for remaining period would be filed within a period of seven days.

When can I claim refund?

You can claim refund from Electronic Cash Ledger in your **last return only**. Last return will be decided after considering the extended period of registration.

Refund from Electronic Cash Ledger is allowed only if the Electronic Liability Register have zero liability across all major and minor heads.

Dashboard

Services ▾

Notifications & Circulars ▾

Acts & Rules ▾

Search Taxpayer ▾

Registration

Ledgers

Returns

Payments

User Services

Returns Dashboard

View e-Filed Returns

Track Return Status

Transition Forms

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD

CREATE CHALLAN

VIEW NOTICE(S) AND ORDER(S)

Dashboard ▸ Returns

English

File Returns

Financial Year*

2017-18 ▾

Return Filing Period*

February ▾

SEARCH

Indicates Mandatory Fields

Monthly return by Non-Resident Foreign Taxpayer
GSTR5

Due Date - 20/03/2018

PREPARE ONLINE

GSTR 5 – Tables

GSTR 5 – Return by Non Resident Foreign Tax-Payer

3 - Import Of Goods

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00
Total ITC available	
₹0.00	

5 - Outward Supplies Made

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

6 - B2C (Large) Invoices

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

7A,7B - B2C (Small)

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

8B - Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

8B - Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

4 - Amended Import Of Goods

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00
Total ITC available	
₹0.00	

8A - Amended Outward Supplies

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

8A - Amended B2C (Large) Invoices

0

Total Invoice value	Total Taxable Value
₹0.00	₹0.00
Tax Liability	
₹0.00	

9 - Amended B2C (Small)

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

8C - Amended Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

8C - Amended Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

10A,10B - Tax Liability

Total Taxable Value	Total Tax Amount
₹0.00	₹0.00

11,12,14 - Tax Payable And Paid

Liability Payable	Liability Paid in ITC
₹0.00	₹0.00
Liability Paid in Cash	
₹0.00	

Payment of Tax

GENERATE GSTR5 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

PREVIEW

SUBMIT

FILE RETURN

<div>3 - Import Of Goods0</div> <div>Total Taxable Value ₹0.00</div> <div>Tax Liability ₹0.00</div> <div>Total ITC available ₹0.00</div>	<div>5 - Outward Supplies Made0</div> <div>Total Invoice value ₹0.00</div> <div>Total Taxable Value ₹0.00</div> <div>Tax Liability ₹0.00</div>	<div>6 - B2C (Large) Invoices0</div> <div>Total Invoice value ₹0.00</div> <div>Total Taxable Value ₹0.00</div> <div>Tax Liability ₹0.00</div>
--	--	---

Dashboard > Returns > GSTR-5 > IMPGEnglish

Import of goods - Summary

BACKADD BOE

Import of goods – Add

Port Code *

Bill of Entry No. *

Bill of Entry Date *

DD/MM/YYYY

Bill of Entry Value (₹) *

Enter Bill of Entry Value

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

Applicable % of Tax Rate

65%

These information are required.

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		Eligibility for ITC *	Amount of ITC available	
		Integrated Tax (₹) *	CESS (₹)		Integrated Tax (₹) *	CESS (₹)
0%				Select ▼		
0.1%				Select ▼		
0.25%				Select ▼		
3%				Select ▼		
5%				Select ▼		
12%				Select ▼		
18%				Select ▼		
28%				Select ▼		

BACK



SAVE

Dashboard > Returns > GSTR-5 > IMPG

English

Import of goods - Summary

Processed Invoices

Bill of Entry No.	Bill of Entry Date	Bill of Entry Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	CESS (₹)	Actions
4555555	16/11/2017	6,66,666.00	45,544.00	3,333.00	1,000.00	 

BACKADD BOE

3 - Import Of Goods1

Total Taxable Value

₹45,544.00

Total ITC available

₹2,000.00

Tax Liability

₹4,333.00

5 - Outward Supplies Made0

Total Invoice value

₹0.00

Tax Liability

₹0.00

Total Taxable Value

₹0.00

6 - B2C (Large) Invoices0

Total Invoice value

₹0.00

Tax Liability

₹0.00

Total Taxable Value

₹0.00


Entering Details for Outward Supplies

3 - Import Of Goods 1	5 - Outward Supplies Made 0	6 - B2C (Large) Invoices 0																								
<table><tr><td>Total Taxable Value</td><td>Tax Liability</td></tr><tr><td>₹45,544.00</td><td>₹4,333.00</td></tr><tr><td>Total ITC available</td><td></td></tr><tr><td>₹2,000.00</td><td></td></tr></table>	Total Taxable Value	Tax Liability	₹45,544.00	₹4,333.00	Total ITC available		₹2,000.00		<table><tr><td>Total Invoice value</td><td>Total Taxable Value</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>Tax Liability</td><td></td></tr><tr><td>₹0.00</td><td></td></tr></table>	Total Invoice value	Total Taxable Value	₹0.00	₹0.00	Tax Liability		₹0.00		<table><tr><td>Total Invoice value</td><td>Total Taxable Value</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>Tax Liability</td><td></td></tr><tr><td>₹0.00</td><td></td></tr></table>	Total Invoice value	Total Taxable Value	₹0.00	₹0.00	Tax Liability		₹0.00	
Total Taxable Value	Tax Liability																									
₹45,544.00	₹4,333.00																									
Total ITC available																										
₹2,000.00																										
Total Invoice value	Total Taxable Value																									
₹0.00	₹0.00																									
Tax Liability																										
₹0.00																										
Total Invoice value	Total Taxable Value																									
₹0.00	₹0.00																									
Tax Liability																										
₹0.00																										

b. Click the ADD DETAILS button.

Dashboard Returns GSTR-5 B2B English

GSTIN - 2617AUS00015NRZ FY - 2017-18 Due Date - 20/12/2017	Legal Name - amit chandrakishor singh Return Period - November Filing - Final Return	Trade Name - amit Status - Not Filed Registration Period - 04/11/2017 to 30/11/2017
--	--	---

Outward Supplies Made - Receiver Wise Summary 

BACK

ADD DETAILS

Dashboard > Returns > GSTR-5 > B2B

English

Outward Supplies Made – Add

Receiver GSTIN/UIN*

Enter Receiver GSTIN

Invoice Date*

DD/MM/YYYY

Total Invoice Value (₹)*

Enter Total Invoice Value

Receiver Name*

Place of Supply(Name of State) ⓘ*

26-Andhra Pradesh

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

☒

Invoice No.*

Enter Invoice No.

Supply Type

Intra State

Applicable % of Tax Rate

05%

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				
0.25%				
3%				
5%				
12%				
18%				
28%				

BACK

SAVE OUTWARD SUPPLIES

Outward Supplies Made – Receiver Wise Summary

Pending Invoices (These will be added after validation)

Receiver Details	No. of Invoices	Total Taxable Value (₹)	Tax Paid (₹)
07AJJPA1572EN1Z	1	1,22,28,887.00	18,888.80

BACK

ADD DETAILS

The **5 - Outward Supplies Made** tile will reflect the number of invoices added along with Total Invoice Value, Total Taxable Value and Total Tax Liability.

Please click the refresh button () on the top of the screen to ensure quick updating of the summary on the tile.

3 - Import Of Goods

1

Total Taxable Value

₹45,544.00

Total ITC available

₹2,000.00

Tax Liability

₹4,333.00

5 - Outward Supplies Made

2

Total Invoice value

₹44,99,999.00

Tax Liability

₹19,666.67

Total Taxable Value

₹1,86,83,330.00

6 - B2C (Large) Invoices

0

Total Invoice value

₹0.00

Tax Liability

₹0.00

Total Taxable Value

₹0.00

6 - B2C (Large) Invoices

a. To add details for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-State supplies) and invoice value is more than ₹10,00,000, click the **6 - B2C (Large) Invoices** tile in the **Invoices** tile.

3 - Import Of Goods	1	5 - Outward Supplies Made	2	6 - B2C (Large) Invoices	0
Total Taxable Value		Total Invoice value	Total Taxable Value	Total Invoice value	Total Taxable Value
₹45,544.00		₹44,99,999.00	₹1,86,83,330.00	₹0.00	₹0.00
Tax Liability	₹4,333.00	Tax Liability		Tax Liability	
Total ITC available		₹19,666.67		₹0.00	
₹2,000.00					

b. Click the **ADD DETAILS** button.

Dashboard
Returns
GSTR-5
B2CL
English

B2C(Large) Invoices- Summary

Uploaded by Taxpayer

BACK

ADD DETAILS

B2C(Large) Invoices- Add Invoice

* Indicates Mandatory Fields

Place of Supply(Name of State) *

19-West Bengal

Supply Type

Inter-State

Invoice No. *

Enter Invoice Number

Invoice Date *

DD/MM/YYYY

Total Invoice Value (₹) *

Enter 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?

Applicable % of Tax Rate

65%

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
3%			
5%			

Entering Details for B2CL (Large) Invoices

GSTR 5 – Return by Non Resident Foreign Tax-Payer

Dashboard > Returns > GSTR-5 > B2CL

English

B2C(Large) Invoices- Summary

Uploaded by Taxpayer

Processed Invoices

State Code (POS)	Invoice No.	Invoice Date	Total Invoice Value (₹)	Actions
19	A4322	06/11/2017	4,44,44,444.00	 

BACK

ADD DETAILS

The 6 - B2C (Large) Invoices tile will reflect the number of invoices added along with Total Invoice Value, Total Taxable Value and Total Liability.

Please click the refresh button () on the top of the screen to ensure quick updating of the summary on the tile.

3 - Import Of Goods

1

Total Taxable Value	Tax Liability
₹45,544.00	₹4,333.00
Total ITC available	
₹2,000.00	

5 - Outward Supplies Made

2

Total Invoice value	Total Taxable Value
₹44,99,999.00	₹1,86,83,330.00
Tax Liability	
₹19,666.67	

6 - B2C (Large) Invoices

1

Total Invoice value	Total Taxable Value
₹4,44,44,444.00	₹6,32,22,221.00
Tax Liability	
₹6,666.67	

Entering Details for B2CS (Small) Invoices

7A,7B – B2C (Small) 0	8B – Credit/Debit Notes 0	8B – Unregistered Credit/Debit Notes 0												
<table><tr><td>Total Taxable Value</td><td>Tax Liability</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Total Taxable Value	Tax Liability	₹0.00	₹0.00	<table><tr><td>Total Taxable Value</td><td>Tax Liability</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Total Taxable Value	Tax Liability	₹0.00	₹0.00	<table><tr><td>Total Taxable Value</td><td>Tax Liability</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Total Taxable Value	Tax Liability	₹0.00	₹0.00
Total Taxable Value	Tax Liability													
₹0.00	₹0.00													
Total Taxable Value	Tax Liability													
₹0.00	₹0.00													
Total Taxable Value	Tax Liability													
₹0.00	₹0.00													

b. Click the **ADD DETAILS** button.

Dashboard > Returns > GSTR-5 > B2CS

English

B2C (Small) Details - Summary

Uploaded by Taxpayer

BACK

ADD DETAILS

[Dashboard](#) [Returns](#) [GSTR-5](#) [B2CS](#) English

B2C(Small) - Add

• Indicates Mandatory Fields

Place of Supply(Name of State) •	Supply Type	Rate (%) •
36-Telangana ▼	Intra-State	Select ▼
<input checked="" type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?	Applicable % of Tax Rate	Taxable Value (₹) •
	65% ▼	Enter Taxable Value
Integrated Tax (₹) •	Central Tax •	State/UT Tax (₹) •
₹0.00		
CESS Amount (₹)		
₹0.00		


[BACK](#) [SAVE](#)

B2C (Small) Details - Summary



Uploaded by Taxpayer

Processed Invoices

State Code (POS)	Rate (%)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
Karnataka	5	3,24,23,434.00	16,21,171.70	0.00	0.00	0.00	 

BACK

ADD DETAILS

7A,7B - B2C (Small)

1

Total Taxable Value	Tax Liability
₹3,24,23,434.00	₹16,21,171.70

8B - Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

8B - Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

8B - Credit/Debit Notes

a. To add details of credit/ debit notes / refund voucher issued, click the 8B - Credit/Debit Notes tile.

7A,7B - B2C (Small)	1	8B - Credit/Debit Notes	0	8B - Unregistered Credit/Debit Notes	0
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹3,24,23,434.00	₹16,21,171.70	₹0.00	₹0.00	₹0.00	₹0.00

Credit/Debit Notes - Add

Indicates Mandatory Fields

Receiver GSTIN/UIN*

Enter Receiver GSTIN

Receiver Name*

Original Invoice No.*

Enter Invoice No

Original Invoice Date*

DD/MM/YYYY

Note Type*

Select

Note Value*

Debit/Credit Note No.*

Enter Debit/Credit Note No.

Debit/Credit Note Date*

DD/MM/YYYY

Supply Type*

Select

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

Applicable % of Tax Rate

65%

Item Details

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

Processed Invoices

Counterparty GSTIN	No. of Invoices	Total Taxable Value(₹)	Tax Paid
29GENPS5428P1Z9	1	1,000.00	50.00

BACK

ADD CREDIT/DEBIT NOTE

Notes:

- Here, you can edit / delete the added Credit / Debit Note (under Actions).
- You can edit / delete the entries till GSTR-5 is submitted.

Processed Invoices

Counterparty GSTIN	Credit/Debit Note No	Credit/Debit Note Date	Note Type	Original Invoice No	Original Invoice Date	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS	Actions
29GENPS5428P1Z9	CNRI100	05/11/2017	Credit	INV-NRI100	04/11/2017	1,000.00	50.00	0.00	0.00	0.00	 

BACK

ADD DETAILS

Credit/ Debit Notes -Unregistered

GSTR 5 – Return by Non Resident Foreign Tax-Payer

7A,7B – B2C (Small)

1

Total Taxable Value	Tax Liability
₹3,24,23,434.00	₹16,21,171.70

8B – Credit/Debit Notes

1

Total Taxable Value	Tax Liability
₹1,000.00	₹50.00

8B – Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹0.00	₹0.00

b. Click the ADD CREDIT / DEBIT NOTE button.

Dashboard > Returns > GSTR-5 > CDNUR

English

Credit / Debit Notes (Unregistered) - Summary



Uploaded by Taxpayer

BACK

ADD CREDIT/DEBIT NOTE

Credit / Debit Notes (Unregistered) - Add

• Indicates Mandatory Fields

Note Type •

Select ▼

Debit/Credit Note No. •

Enter Debit/Credit Note No.

Debit/Credit Note Date •

DD/MM/YYYY



Note Value •

Original Invoice No. •

Enter Invoice No

Original Invoice Date •

DD/MM/YYYY



☐ 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%			

4 - Amended Import Of Goods 0

Total Taxable Value	Tax Liability
₹	₹0.00
Total ITC available	
₹0.00	

8A - Amended Outward Supplies 0

Total Invoice value	Total Taxable Value
₹0.00	₹
Tax Liability	
₹0.00	

8A - Amended B2C (Large) Invoices 0

Total Invoice value	Total Taxable Value
₹0.00	₹
Tax Liability	
₹0.00	

- b. Select the Financial Year from the drop-down list.
- c. In the Enter Port Code field, enter Port Code of the line item of the declarations of previous tax period.
- d. In the Enter Bill of Entry field, enter the Bill Of Entry of line item of the declarations of previous tax period.
- e. Click the **AMEND BILL OF ENTRY** button.

Amended Import of goods - Summary

Uploaded by Taxpayer

No Record found for the provided Inputs.



Financial Year*

2017-18



Enter Port Code*

Search Port Code

Enter Bill of Entry*

Search Bill Number

AMEND BILL OF ENTRY

Amended Import of goods - Amend Invoice

• Indicates Mandatory Fields

Port Code •

787878

Original Bill of Entry No. •

7000000

Original Bill of Entry Date •

04/11/2017

Original/Revised Port Code •

787878

Revised/Original Bill of Entry No. •

7000000

Revised/Original Bill of Entry Date •

04/11/2017



Bill of Entry Value (₹) •

₹80,000.00

☐ 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		Eligibility for ITC •	Amount of ITC available	
		Integrated Tax (₹) •	CESS (₹)		Integrated Tax (₹) •	CESS (₹)
0%				Select ▼		
0.1%				Select ▼		
0.25%				Select ▼		

Amendment – Outward Supplies

GSTR 5 – Return by Non Resident Foreign Tax-Payer

4 - Amended Import Of Goods 0

Total Taxable Value	Tax Liability
₹	₹0.00
Total ITC available	
₹0.00	

8A - Amended Outward Supplies 0

Total Invoice value	Total Taxable Value
₹0.00	₹
Tax Liability	
₹0.00	

8A - Amended B2C (Large) Invoices 0

Total Invoice value	Total Taxable Value
₹0.00	₹
Tax Liability	
₹0.00	

b. Select the **Financial Year** from the drop-down list.

c. In the **Invoice No.** field, enter the invoice number which you want to amend from the earlier tax period.

d. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-5 > B2BA

English

Amended Outward Supplies Made - Summary

Uploaded by Taxpayer Uploaded by Receiver Rejected by Receiver

No Record found for the provided Inputs.

Financial Year *

2017-18

Invoice No. *

Enter Invoice No

AMEND INVOICE

Amended Outward Supplies Made - Amend Invoice

* Indicates Mandatory Fields

Receiver GSTIN/UIN *

0417IND00024UNS

Receiver Name *

Original Invoice No. *

B2B111

Original Invoice Date *

26/07/2017



Revised Invoice No. *

B2B111

Revised Invoice Date *

26/07/2017



Total Invoice Value (₹) *

₹7,000.00

POS ⓘ *

10-Bihar ▼

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?

Item Details

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

4 – Amended Import Of Goods 0	8A – Amended Outward Supplies 0	8A – Amended B2C (Large) Invoices 0
Total Taxable Value : ₹	Tax Liability : ₹0.00	Total Invoice value : ₹0.00
Total ITC available : ₹0.00	Total Taxable Value : ₹	Total Taxable Value : ₹
	Tax Liability : ₹0.00	Tax Liability : ₹0.00

- b. Select the **Financial Year** from the drop-down list.
- c. In the **Invoice No.** field, enter the invoice number which you want to amend from the earlier tax period.
- d. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-5 > B2CLA English

Amended B2C(Large) Invoices- Summary

Uploaded by Taxpayer

• Indicates Mandatory Fields

Financial Year *	Invoice No. *
2017-18 ▼	Enter Invoice No

AMEND INVOICE

Amended B2C(Large) - Edit Invoice

• Indicates Mandatory Fields


POS ⓘ •

26-Dadra and Nagar Haveli ▼

Original Invoice No. •

B2CL223

Original Invoice Date •

26/07/2017 

Revised/Original Invoice No. •

B2CL225

Revised/Original Invoice Date •

26/07/2017 

Supply Type:

Inter-State

Total Invoice Value (₹) •

₹8,00,000.00

☐ 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%	₹12,000.00	₹30.00	₹20.00
3%	₹6,000.00	₹180.00	₹20.00

9 - Amended B2C (Small)

0

Total Taxable Value	Tax Liability
₹	₹0.00

8C - Amended Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹	₹0.00

8C - Amended Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹	₹0.00

b. Select the **Financial Year** from the drop-down list.

c. Select the **Month** from the drop-down list.

d. Select the **Place of Supply (Name of State)** from the drop-down list.

e. Select the **Checkbox** if the supply is eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government.

f. Select the **Applicable % of Tax Rate** from the drop-down list.

g. Click the **AMEND DETAILS** button.

Dashboard > Returns > GSTR-5 > B2CSA

English

Amended B2C (Small) Details - Summary



Uploaded by Taxpayer

Financial Year*

2017-18

Month*

November

Place of Supply(Name of State) ⓘ *

Select



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

Applicable % of Tax Rate

AMEND DETAILS

Amended B2C (Small) Details - Amend

* Indicates Mandatory Fields

Original Place of Supply(Name of State) ⓘ

22-Chhattisgarh ▼

Original Month

07

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?

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
3%	₹8,000.00	₹240.00	₹0.00
5%			

Amended B2C (Small) Details - Summary



Uploaded by Taxpayer

Financial Year*

2017-18

Month*

July



Place of Supply(Name of State) ⓘ *

Select

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

AMEND DETAILS

Processed Invoices

Original Place of Supply(Name of State)	Total Taxable Value (₹)	Supply Type	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable Percentage(%)	Actions
22	8,000.00	INTER	240.00	0.00	0.00	0.00	-	 

BACK

9 - Amended B2C (Small)

0

Total Taxable Value	Tax Liability
₹	₹0.00

8C - Amended Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹	₹0.00

8C - Amended Unregistered Credit/Debit Notes

0

Total Taxable Value	Tax Liability
₹	₹0.00

b. Select the Financial Year from the drop-down list.

c. In the Credit/Debit Note No. field, enter the credit/debit number which you want to amend from the earlier tax period.

d. Click the **AMEND NOTE** button.

[Dashboard](#) > [Returns](#) > [GSTR-5](#) > [CDNA](#)

English

Amended Credit/Debit Notes - Summary

Uploaded by Taxpayer

Uploaded by Receiver

Rejected by Receiver

• Indicates Mandatory Fields

Financial Year*

2017-18

Credit/Debit Note No.*

Enter Credit/Debit Note No.

BACK

AMEND NOTE

Amended Credit / Debit Notes - Amend Invoice

• Indicates Mandatory Fields

Receiver GSTIN/UIN •

01SSAJK0019A1ZT

Receiver Name

JK TaxPayer 19 Ltd

Original Credit/Debit Note No. •

CN112

Original Credit/Debit Note Date •

28/07/2017

Revised Credit/Debit Note No. •

CN112

Revised Credit/Debit Note Date •

28/07/2017

Original Invoice Number •

B2B112

Original Invoice Date •

26/07/2017

Note Type •

Credit

Note Value •

₹7,000.00

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?

Item Details

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

9 - Amended B2C (Small) 0		8C - Amended Credit/Debit Notes 0		8C - Amended Unregistered Credit/Debit Notes 0	
Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability	Total Taxable Value	Tax Liability
₹	₹0.00	₹	₹0.00	₹	₹0.00

b. Select the Financial Year from the drop-down list.
c. In the Credit/Debit Note No. field, enter the credit/debit number which you want to amend from the earlier tax period.
d. Click the AMEND NOTE button.

Dashboard / Returns / GSTR-5 / CDNURA

English

Credit / Debit Notes (Unregistered) - Summary

There are no notes to be displayed.

Indicates Mandatory Fields

Financial Year *

2017-18

Credit/Debit Note No. *

Enter Credit/Debit Note No.

BACK

AMEND NOTE

Amended Credit / Debit Notes (Unregistered) – Amend Invoice

Indicates Mandatory Fields

Original Debit/Credit Note No. *	Original Debit/Credit Note Date *	Revised Debit/Credit Note No. *
539515	20/11/2017	AYU123
Revised Debit/Credit Note Date *	Original Invoice Number *	Original Invoice Date *
22/11/2017	INVBCLN01	19/11/2017
Note Type *	Note Value *	Supply Type
Credit	₹50,000.00	Inter-State
Applicable % of Tax Rate		
65%		

☒ 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%			

Credit / Debit Notes (Unregistered) – Summary

Indicates Mandatory Fields

Financial Year *	Credit/Debit Note No. *
2017-18	Enter Credit/Debit Note No.

AMEND NOTE

Processed Invoices

Revised Credit/Debit Note No.	Revised Credit/Debit Note Date	Original Invoice	Original Date	Note Type	Taxable Value (₹)	Integrated Tax (₹)	CESS (₹)	Actions
AYU123	22/11/2017	INVBCLN01	19/11/2017	Credit	1,000.00	32.50	25.00	 

BACK

10A,10B – Tax Liability

Total Taxable Value
₹0.00

Total Tax Amount
₹0.00

11,12,14 – Tax Payable And Paid

Liability Payable
₹0.00

Liability Paid in ITC
₹0.00

Liability Paid in Cash
₹0.00

Payment of Tax

GENERATE GSTR5 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

PREVIEW

SUBMIT

FILE RETURN

Form GSTR - 5

Return for Non-resident taxable person

1.GSTIN	0717IND00040NRR
2(a).Legal name of the registered person	MUKESH DHANJIBHAI KARSHALA
2(b).Trade name, if any	MUKESH

3 - Import of goods

No. of Records	Total Taxable Value	Total IGST Tax Liability	Total Cess Tax Liability	Total IGST ITC available	Total CESS ITC available
1	32435	973.05	0	0	0

5 - Outward Supplies Made

No. of Records	Total Taxable Value	Total Invoice Value	Total IGST Tax Liability	Total CGST Tax Liability	Total SGST/UT Tax Liability	Total Cess Tax Liability
0	0	0	0	0	0	0


6 - B2C (Large) Invoices

No. of Records	Total Taxable Value	Total Invoice Value	Total IGST Tax Liability	Total Cess Tax Liability
0	0	0	0	0

10. Click the 10A, 10B – Tax Liability tile to view the tax liability details.

10A,10B – Tax Liability		11,12,14 – Tax Payable And Paid		Payment of Tax
Total Taxable Value	Total Tax Amount	Liability Payable	Liability Paid in ITC	
₹5,00,000.00	₹1,250.00	₹6,514.00	₹0.00	
		Liability Paid in Cash		
		₹0.00		

11. The Tax Liability details are displayed. Click the **BACK** button to go back to the previous page.

Tax Liability


On account of outward supply

Rate of Tax (%)	Taxable value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
0.25%	500000	1250	0	0	0

BACK

E. Acknowledge and Submit GSTR-5 to freeze data

GENERATE GSTR5 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

PREVIEW

SUBMIT

FILE RETURN

14. Click the **PROCEED** button to accept the Warning message.



Warning

Are you sure, you want to continue?

CANCEL

PROCEED

GSTR - 5 - Return for Non-resident taxable person

Your Submit request has been received, please check the status in sometime.

The summary displayed as on 13/06/2018 12:28:37. For update click on Generate GSTR5 summary

GSTIN - 0717IND00040NRR

FY - 2017-18

Due Date - 20/03/2018 **

Legal Name - MUKESH DHANJIBHAI KARSHALA

Return Period - February

Filing - Final Return

Trade Name - MUKESH

Status - Submitted

Registration Period - 14/10/2017 to 22/02/2018

* Indicates Mandatory Fields

Payment of Tax and Offset Liability

GSTR 5 – Return by Non Resident Foreign Tax-Payer

10A,10B - Tax Liability

Total Taxable Value
₹5,00,000.00

Total Tax Amount
₹1,250.00

11,12,14 - Tax Payable And Paid

Liability Payable
₹6,514.00

Liability Paid in ITC
₹0.00

Liability Paid in Cash
₹0.00

Payment of Tax

Payment of Tax

Help ?

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

Description	Tax payable (₹)	Paid through ITC		Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	CESS (₹)			
Integrated Tax	₹1,250	₹0		₹0	₹64	
Central Tax	₹0	₹0		₹0	₹0	₹2,600
State/UT Tax	₹0	₹0		₹0	₹0	₹2,600
CESS	₹0		₹0	₹0	₹0	

BACK

CHECK LEDGER BALANCE

OFFSET LIABILITY

Dashboard > Returns > GSTR-5 > Payment of tax

English

Payment of Tax

Help ?

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

Description	Tax payable (₹)	Paid through ITC		Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	CESS (₹)			
Integrated Tax	₹1,250	₹0		1250	₹64	
Central Tax	₹0	₹0		₹0	₹0	₹2,600
State/UT Tax	₹0	₹0		₹0	₹0	₹2,600
CESS	₹0		₹0	₹0	₹0	

BACK

CHECK LEDGER BALANCE

OFFSET LIABILITY

Check Ledger Balance

Cash Balance

Integrated Tax (₹)		
Tax	Interest	Fee
7,650.00	19,435.00	20,000.00
Central Tax (₹)		
Tax	Interest	Fee
4,990.00	5,000.00	200.00
State/UT Tax (₹)		
Tax	Interest	Fee
4,990.00	5,000.00	200.00
CESS (₹)		
Tax	Interest	Fee
4,975.00	4,999.00	5,000.00

ITC Balance

Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
27.00	0.00	0.00	0.00

OK

Offset Successful

Payment of tax has been done successfully and all liabilities are cleared. Kindly file the return through EVC/DSC, as applicable.

OK

11,12,14 - Tax Payable And Paid

Liability Payable
₹6,514.00

Liability Paid in ITC
₹0.00

Liability Paid in Cash
₹6,514.00

GSTR 5 – Filing of Return

GSTIN - 0717IND00040NRR

Legal Name - MUKESH DHANJIBHAI KARSHALA

Return Type - GSTR5

FY - 2017-18

Return Period - February

Status - Submitted

Returns Filing for GST GSTR5

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

Authorised Signatory*

MUKESH KARSHALA

BACK

FILE WITH DSC

FILE WITH EVC

GSTR 5 – Return by Non Resident Foreign Tax-Payer

!

Warning

You are about to file GSTR5. Would you like to proceed?

CANCEL

PROCEED

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

Dashboard Returns File

English

GSTR5 of GSTIN - 0717IND00040NRR for the Return Period - February - 2017-18 has been successfully filed. The Acknowledgment Reference Number is **AA070218000009P** and filing status is **valid**. The GSTR5 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 0717IND00040NRR

Legal Name - MUKESH DHANJIBHAI KARSHALA

Return Type - GSTR5

FY - 2017-18

Return Period - February

Status - Filed

Returns Filing for GST GSTR5

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

Authorised Signatory*

MUKESH KARSHALA

BACK

FILE WITH DSC

FILE WITH EVC

Queries Please

Thanks for your Patience and Time



Contact us for any query/clarification -

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[Youtube Channel link to Subscribe – GST with TaxMarvel](#)



We have the experience and expertise!

Since we have handled GST from its close quarters and catered to all industry segments, we understand GST better. We have right blend of experience in Industry, consulting and technology with professional expertise to cater to your diverse needs.

We have also handled compliance and advisory for largest industry player and hence we feel we have wherewithal to handle complex tax positions

We have represented in various forums and Advance Ruling Authority

We have conducted health checks for various industries major being Paper Industry, FMCG, Pharma, Auto Component, Auto Ancillary, IT & ITES, Banks, NBFC, Transportation, etc. sectors.

We understand technology and have techno functional expertise to develop processes and build SOPs around your existing accounting and tax functions

We are easily accessible and can deploy resources very fast.



Why TaxMarvel

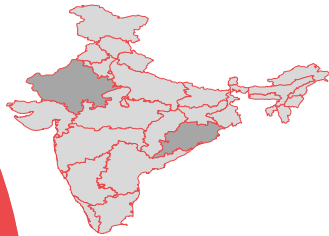
We are the best in Industry!

About us

Who we are, what we do and contact us!



Our Presence



Hyderabad | **New Delhi**
Kolkata | **Bangalore**
Nagpur



Email Us

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Call Us

+91-95030 31788



❖ Our Mission is to make available GST solution with utmost care and client satisfaction

❖ We adopt client first approach

❖ TaxMarvel is a Consulting firm focussed on providing GST services to small and medium enterprises. We make GST easy for businesses by bringing in technology and subject matter expertise.

❖ TaxMarvel is founded by Chartered Accountants, Company Secretaries and Management Graduates who have extensive industry expertise.

❖ The founders have experience in Big4 consulting firm at a managerial level and has also headed a leading GST Suvidha Provider (GSP).

Thank you

Thanks for your Patience and Time

