GST Returns – GSTR 3B, Payment of Tax, 5, 5A, 6, 6A, 10 and 11

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ACA, ACMA, FCS, LLB, DISA

Agenda Points

- GSTR 3B and Payment of Tax
- GSTR 5 – Return by Non Resident Foreign Taxpayers
- GSTR 5A – Monthly Return by OIADR
- GSTR 6 and 6A – Monthly Return by Input Service Distributor (ISD)
- GSTR 10 – Final Return
- GSTR 11 – Return by Persons having Unique Identification Number (UIN)
- Queries and discussion

GSTR 3B and Payment of Tax

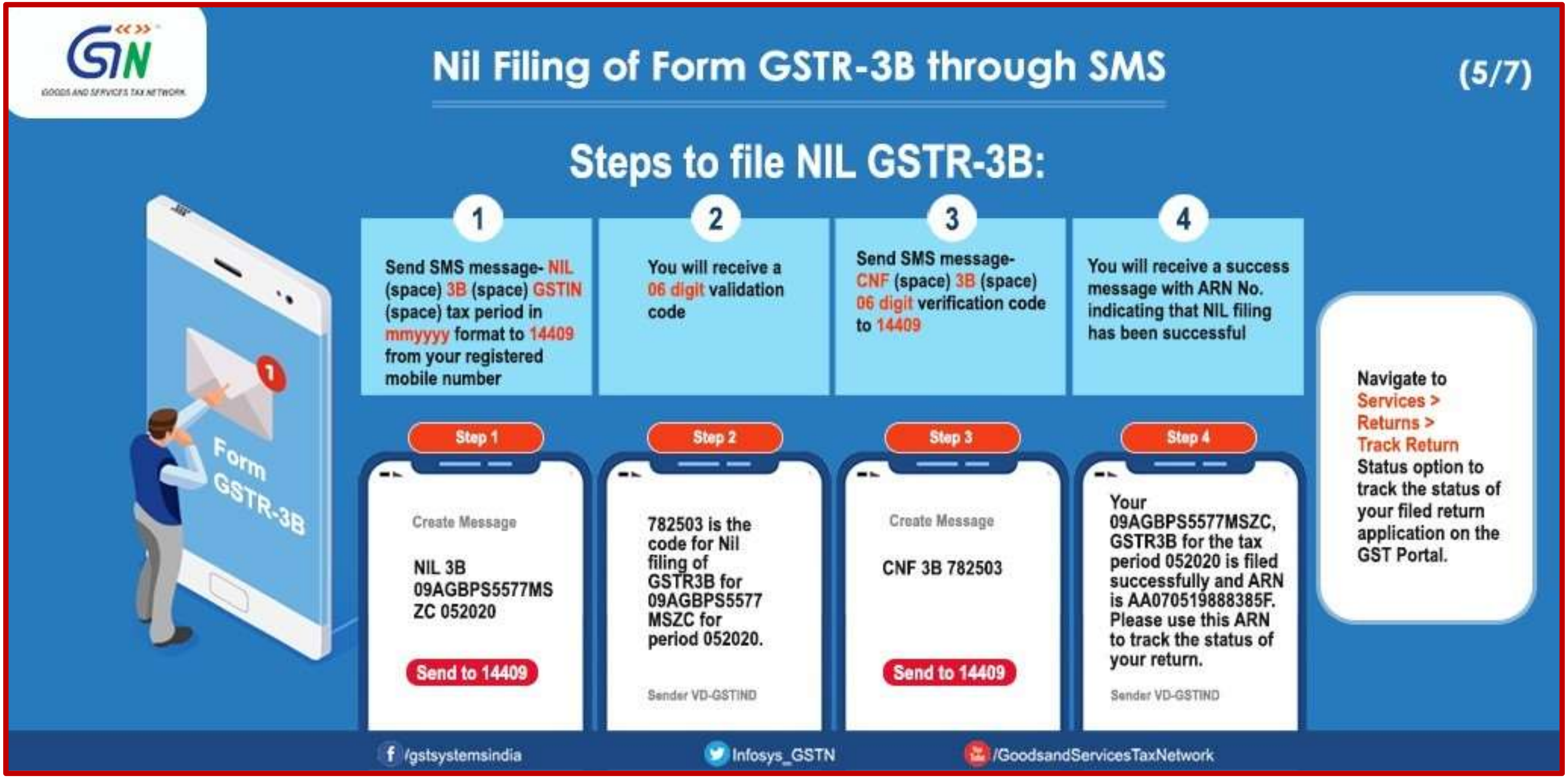
GSTR 3B – Legal Provision

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

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

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

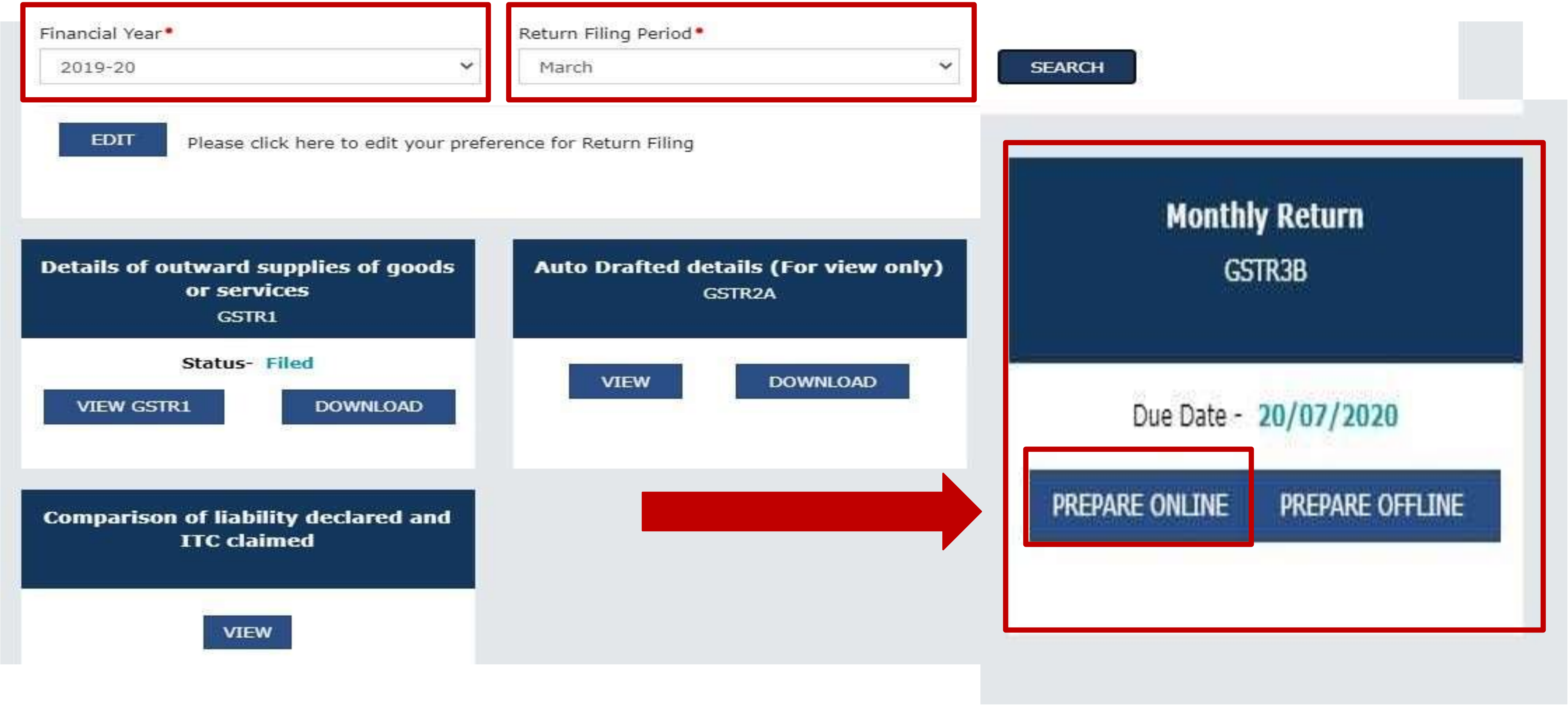
Filing of GSTR 3B through SMS – Visual Process flow



Filing of GSTR 3B through SMS -

Step	SMS to 14409	Receive from VD-GSTIND
Initiate Nil Filing	NIL<space>3B<space>GSTIN<space>Tax period Ex. NIL 3B 09XXXXXXXXXXXZC 052020	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	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	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



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!

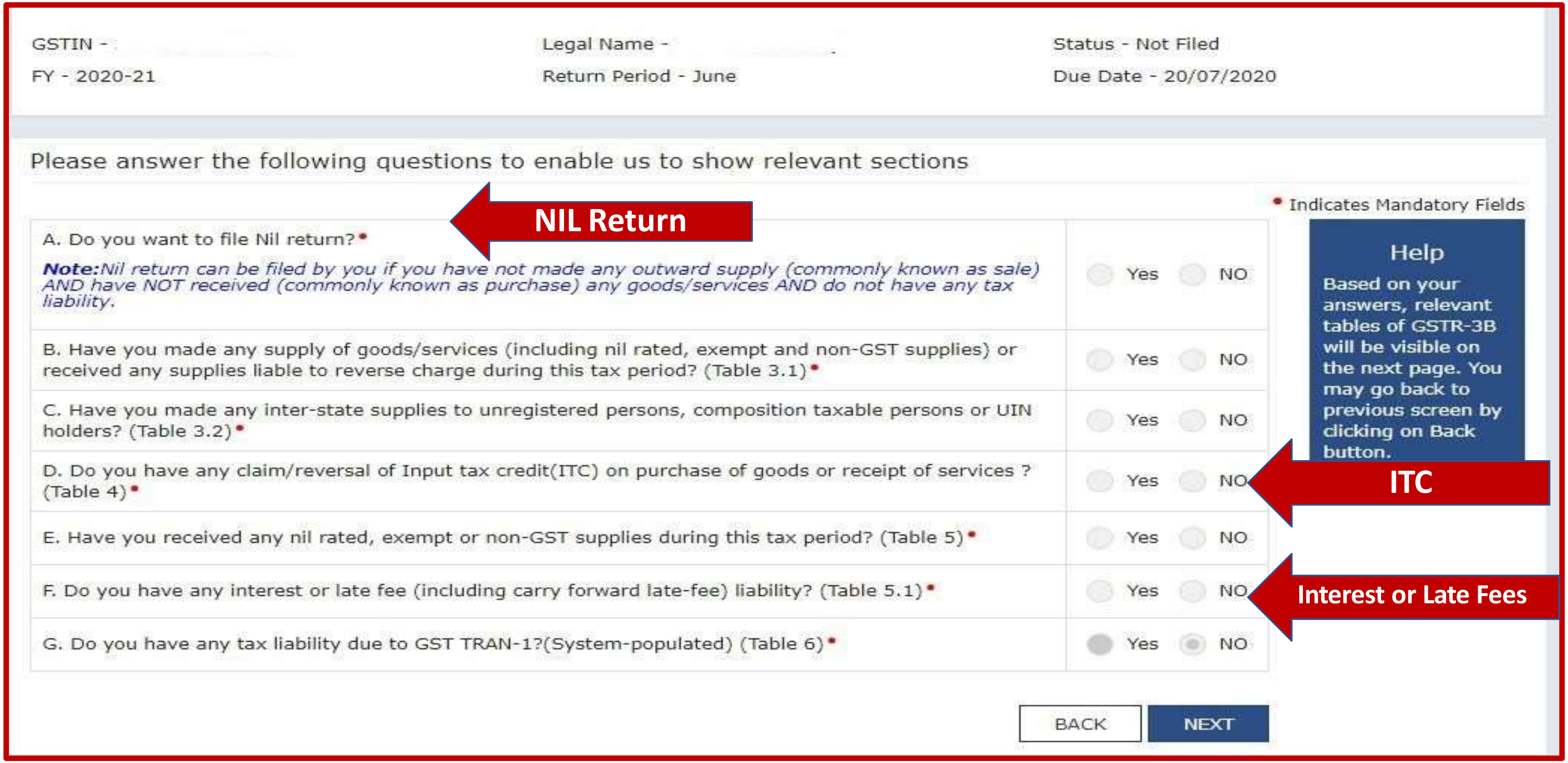
You can Track Return status as well as download the Return from through Track Return Status functionality available at your dashboard

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

• Indicates Mandatory Fields

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
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)•	Yes NO
C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2)•	Yes NO
D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services ? (Table 4)•	Yes NO
E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5)•	Yes NO
F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)•	Yes NO
G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6)•	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 – 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			

Interest and Late Fees Liability

Declare interest payable on tax liabilit

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

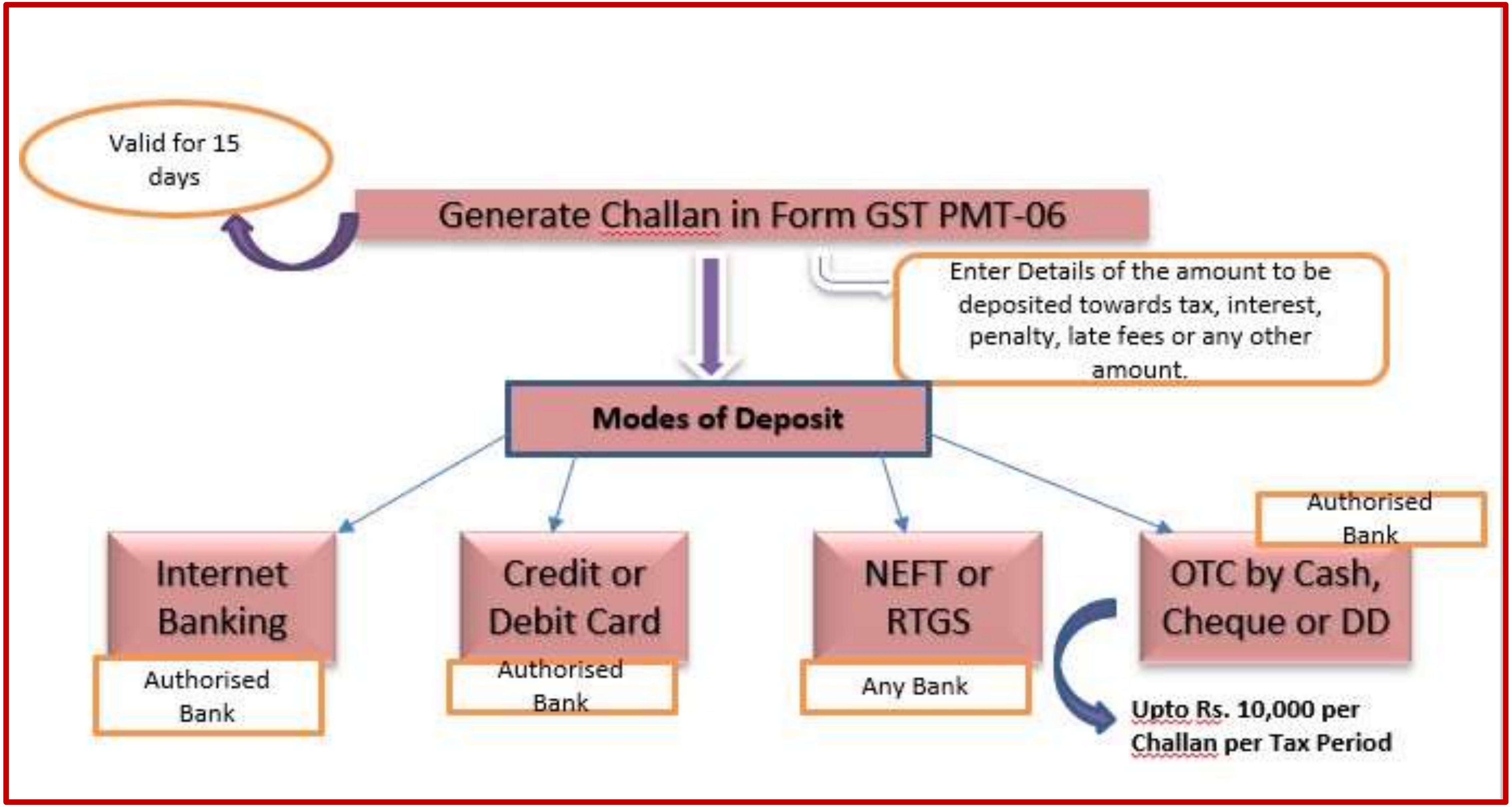
1 2 3

BACK | SAVE GSTR3B | PREVIEW DRAFT GSTR-3B | PROCEED TO PAYMENT

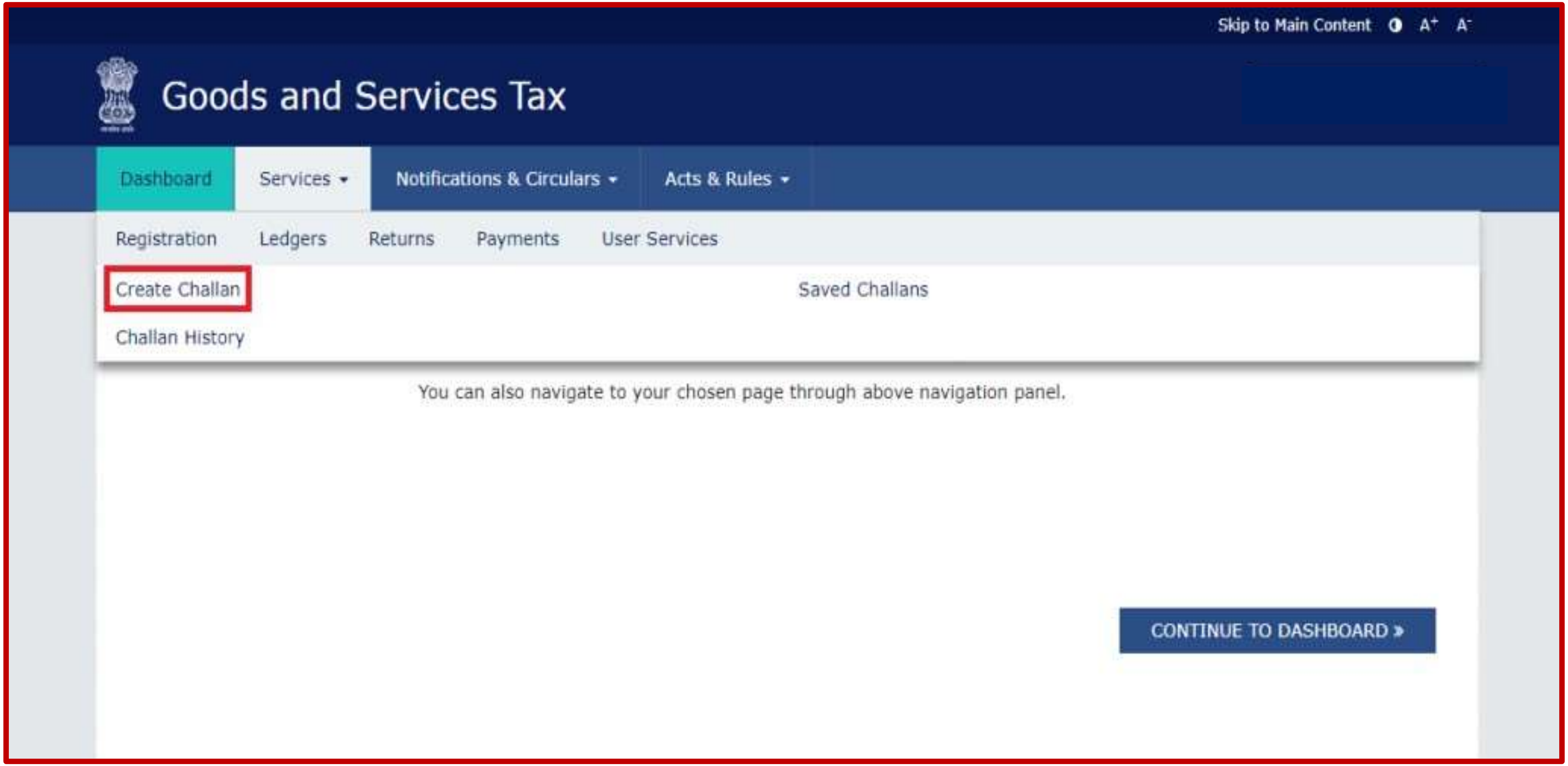
Description	Cash Ledger Balance				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Late Fees		₹0.00	₹0.00		₹0.00

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

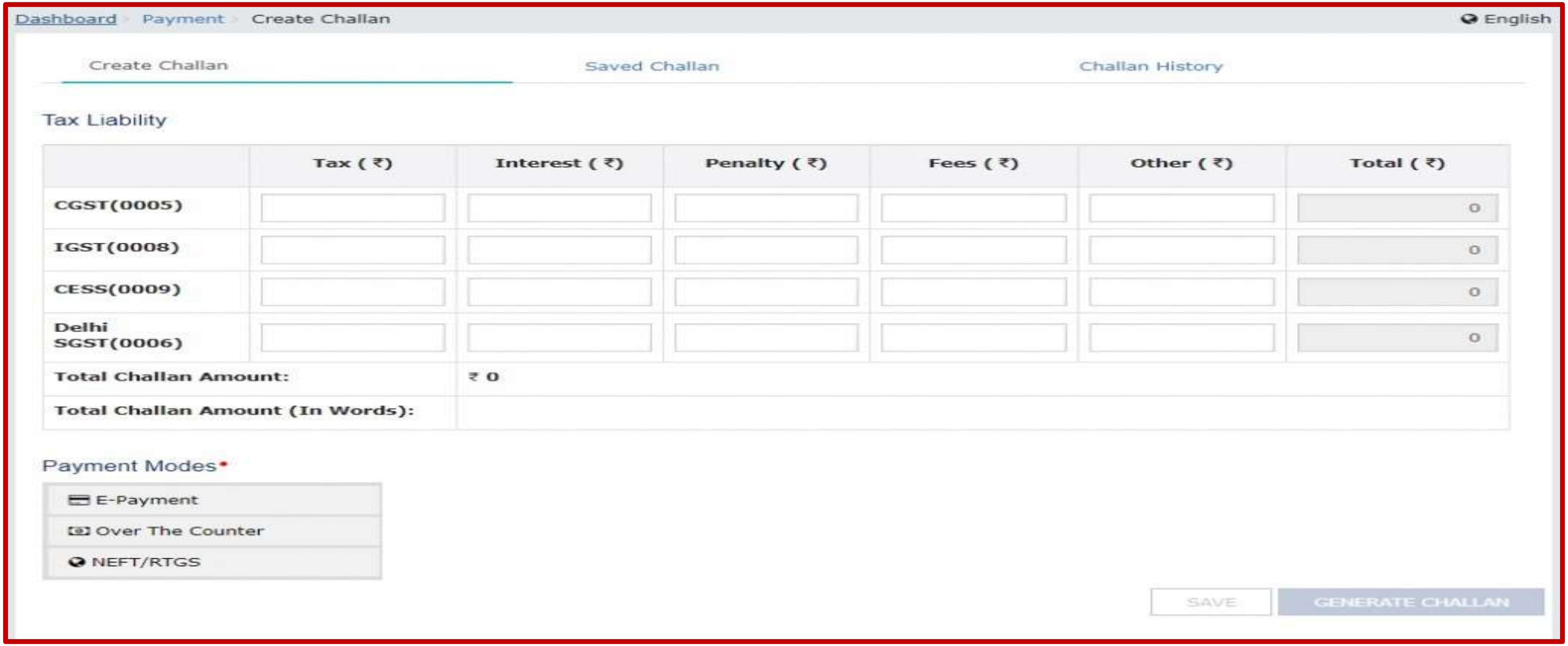
GSTR 3B – Tax Payment Challan Basics



GSTR 3B – Creation of Challan



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)						0
IGST(0008)						0
CESS(0009)						0
Delhi SGST(0006)						0
Total Challan Amount:	₹ 0					
Total Challan Amount (In Words):						

Payment Modes*

- E-Payment
- Over The Counter
- NEFT/RTGS

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

Mode of Payment :- E-Payment

Details Of Taxpayer

GSTIN	Email Address	Mobile Number
[redacted]	[redacted]	[redacted]

Name	Address
[redacted]	[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.

GSTR 5

Monthly Return by Non Resident Foreign Tax-Payer

GSTR 5 – Know the Return

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?

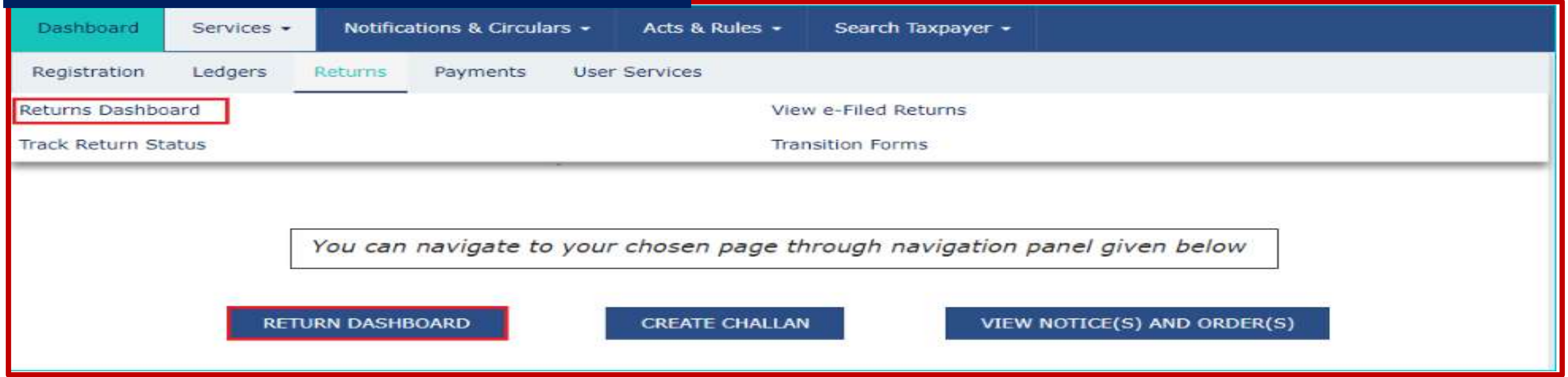
Non- Resident Taxpayers need to file Form GSTR-5 return for the period for which they have obtained registration within a period of ***seven days after the date of expiry of registration.*** In case, registration period is for ***more than one month, monthly return (s) would be filed by 20th of the month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

When can I claim refund?

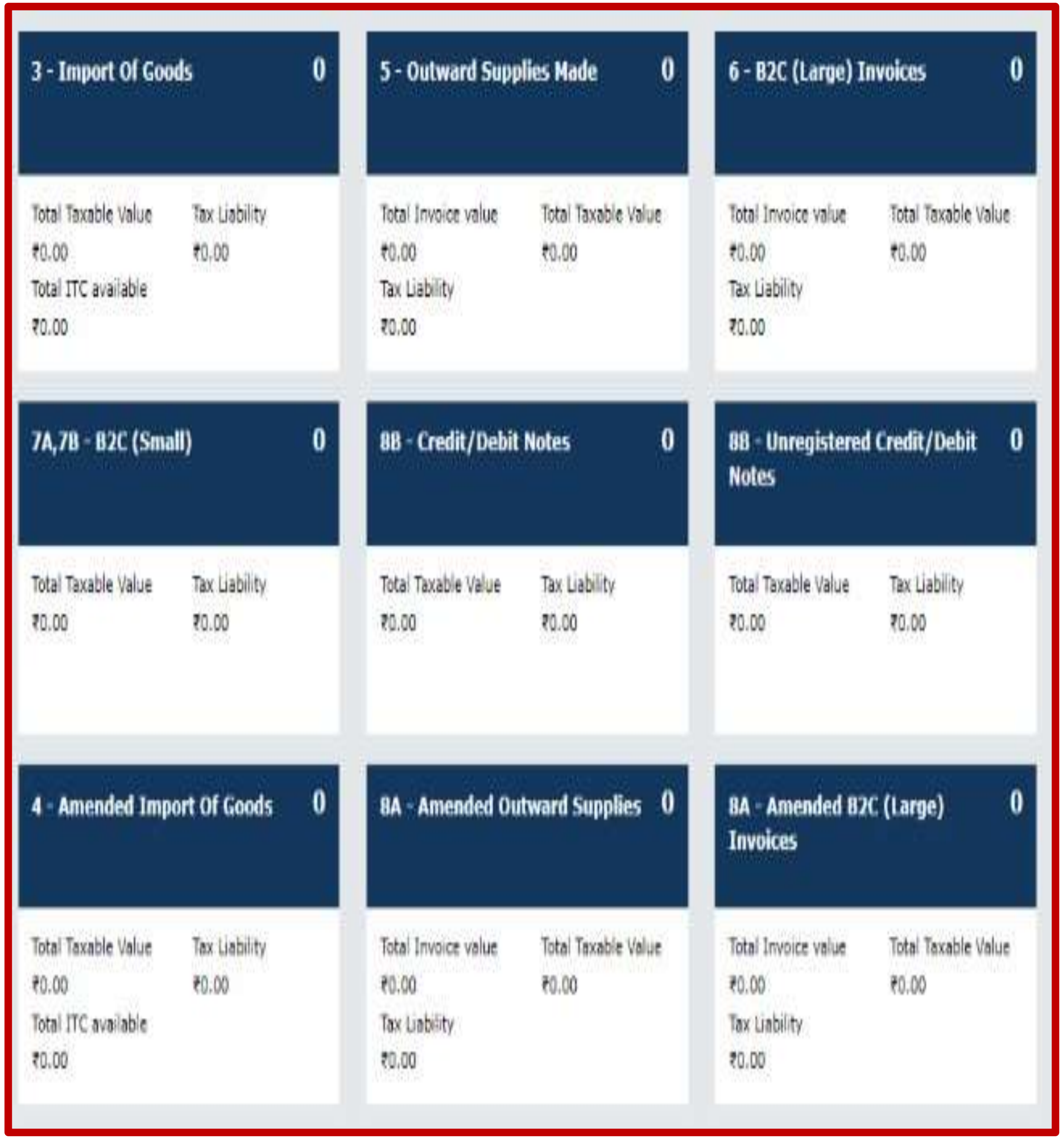
You can claim refund from Electronic Cash Ledger in your ***last return only***. Last return will be decided after considering the extended period of registration.

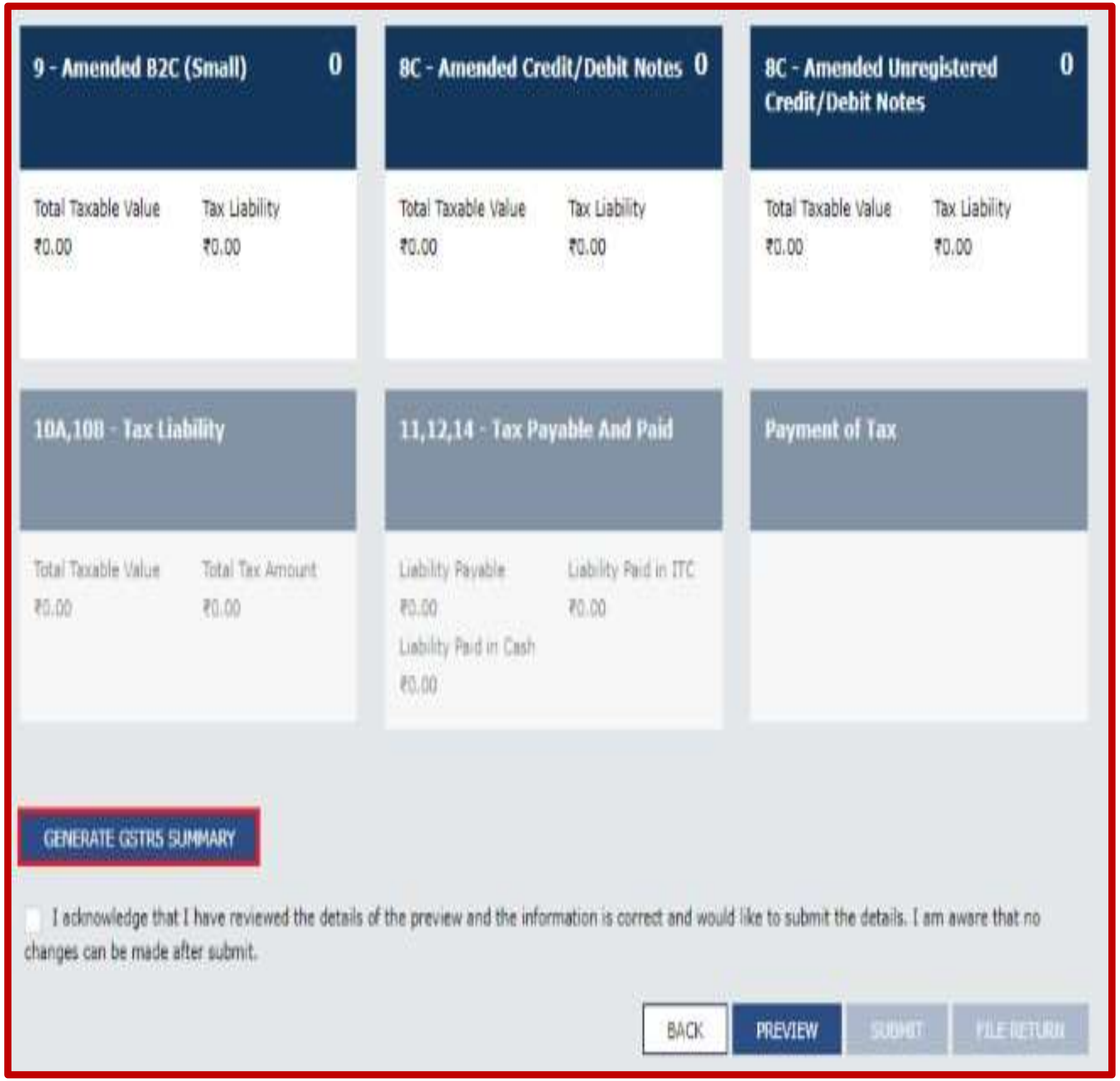
Refund from Electronic Cash Ledger is allowed only if the Electronic Liability Register have zero liability across all major and minor heads.

GSTR 5 – Return Dashboard

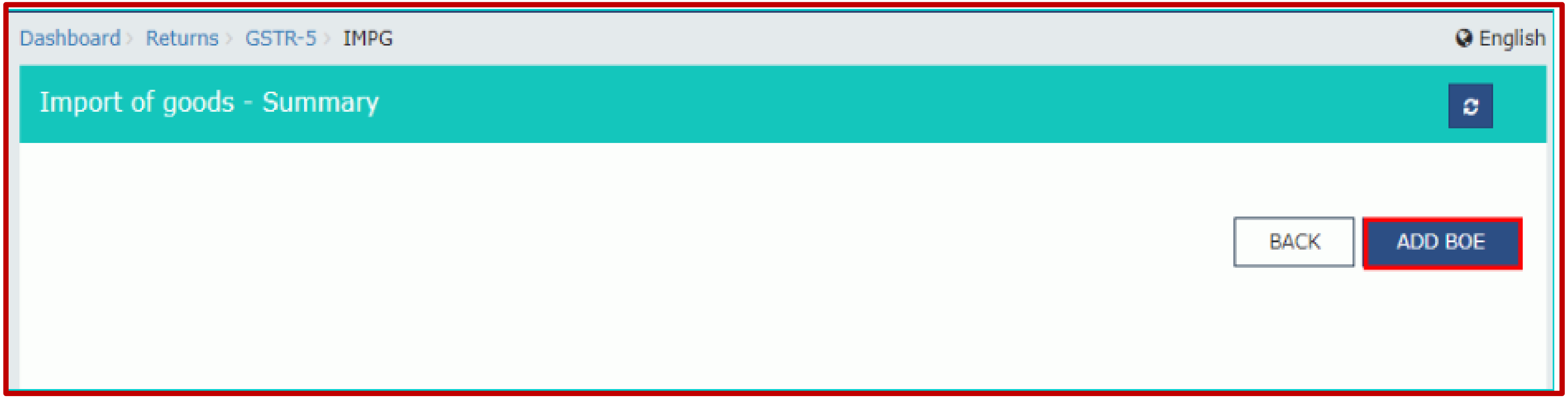


GSTR 5 – Tables

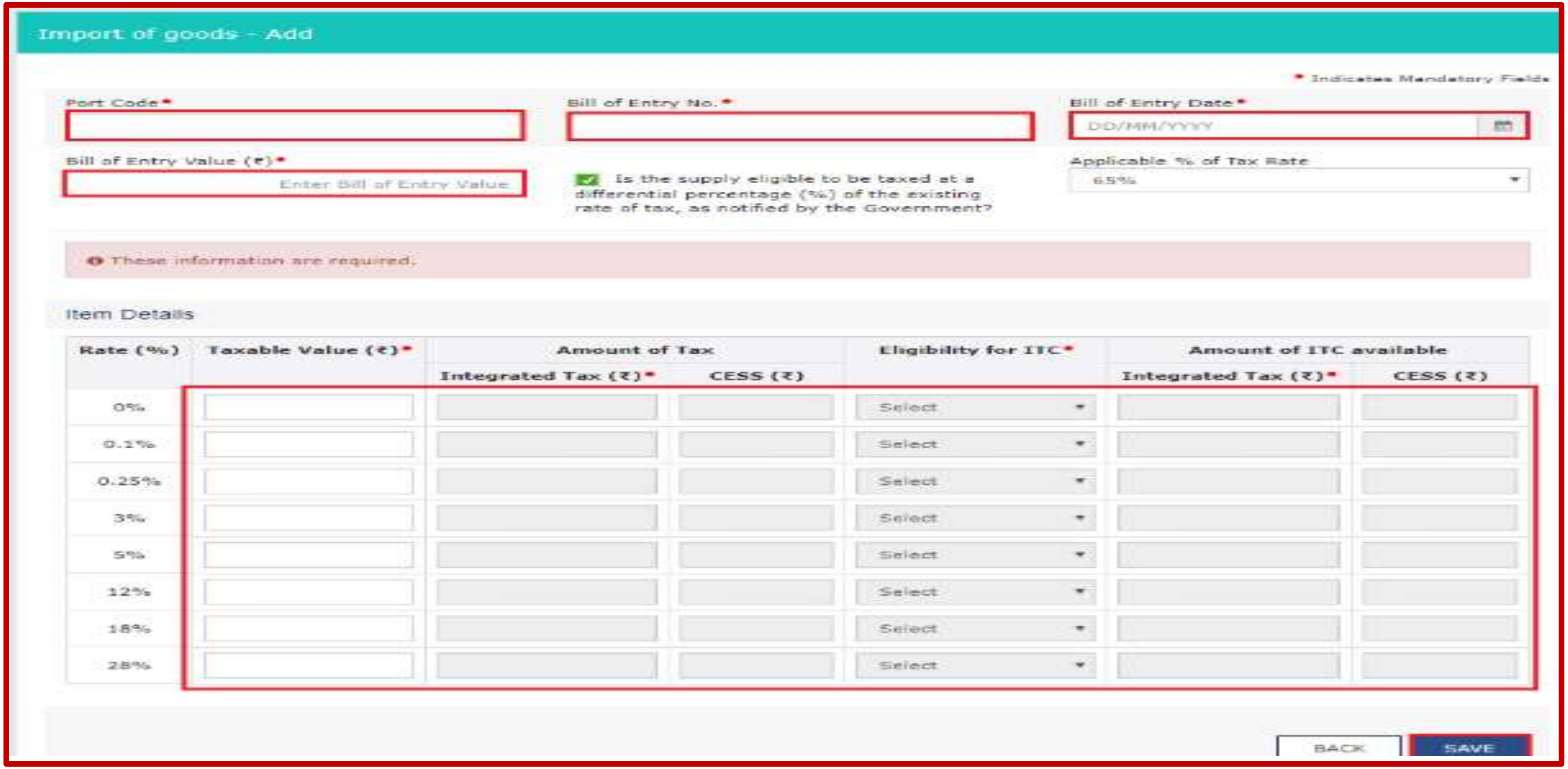




Entering Details for Import of Goods



Entering Details for Import of Goods



Entering Details for Import of Goods

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	

BACK ADD BOE

3 - Import Of Goods 1

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

5 - Outward Supplies Made 0

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

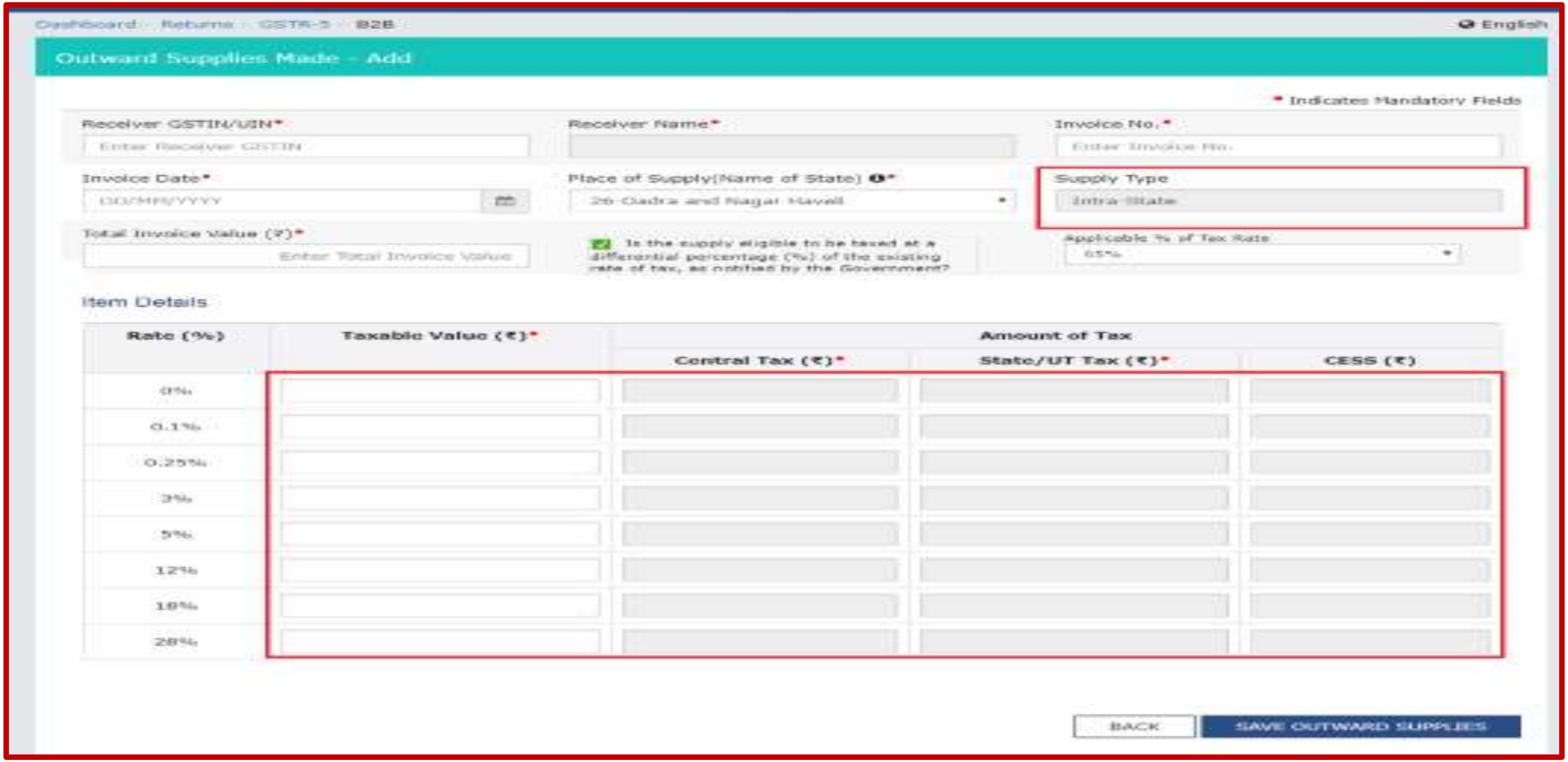
6 - B2C (Large) Invoices 0

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

Entering Details for Outward Supplies

b. Click the **ADD DETAIL S** button.

Entering Details for Outward Supplies



Entering Details for 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 (₹)
07AJIPA1572EM1Z	1	1,22,28,887.00	18,888.89

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.

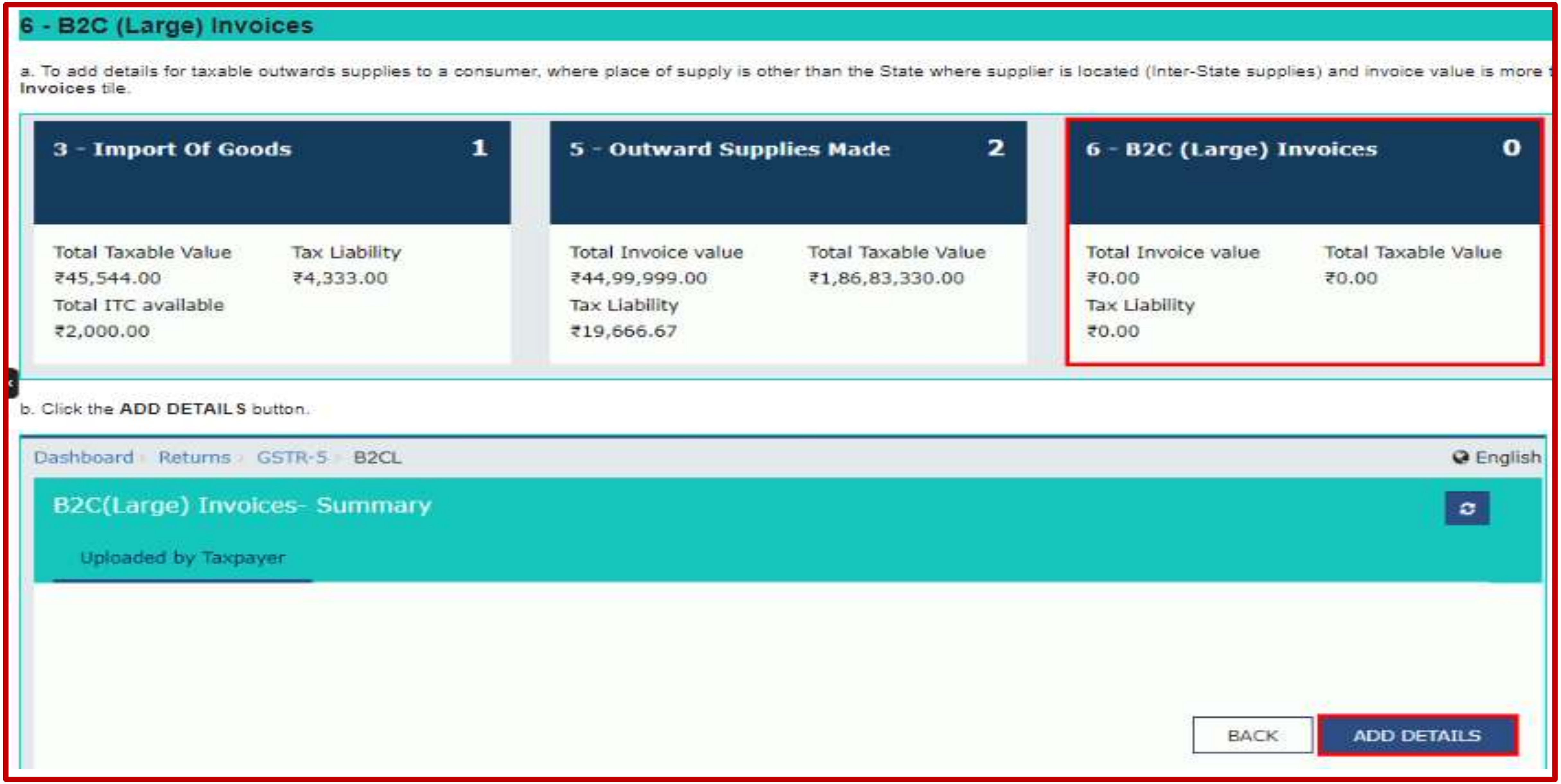
Please click the refresh button ( ) on the top of the screen to ensure quick updating of the summary on the tile.

3 - Import Of Goods 1
Total Taxable Value ₹45,544.00
Tax Liability ₹4,333.00
Total ITC available ₹2,000.00

5 - Outward Supplies Made 2
Total Invoice value ₹44,99,999.00
Total Taxable Value ₹1,86,83,330.00
Tax Liability ₹19,666.67

6 - B2C (Large) Invoices 0
Total Invoice value ₹0.00
Total Taxable Value ₹0.00
Tax Liability ₹0.00

Entering Details for B2CL (Large) Invoices



Entering Details for B2CL (Large) Invoices

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

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

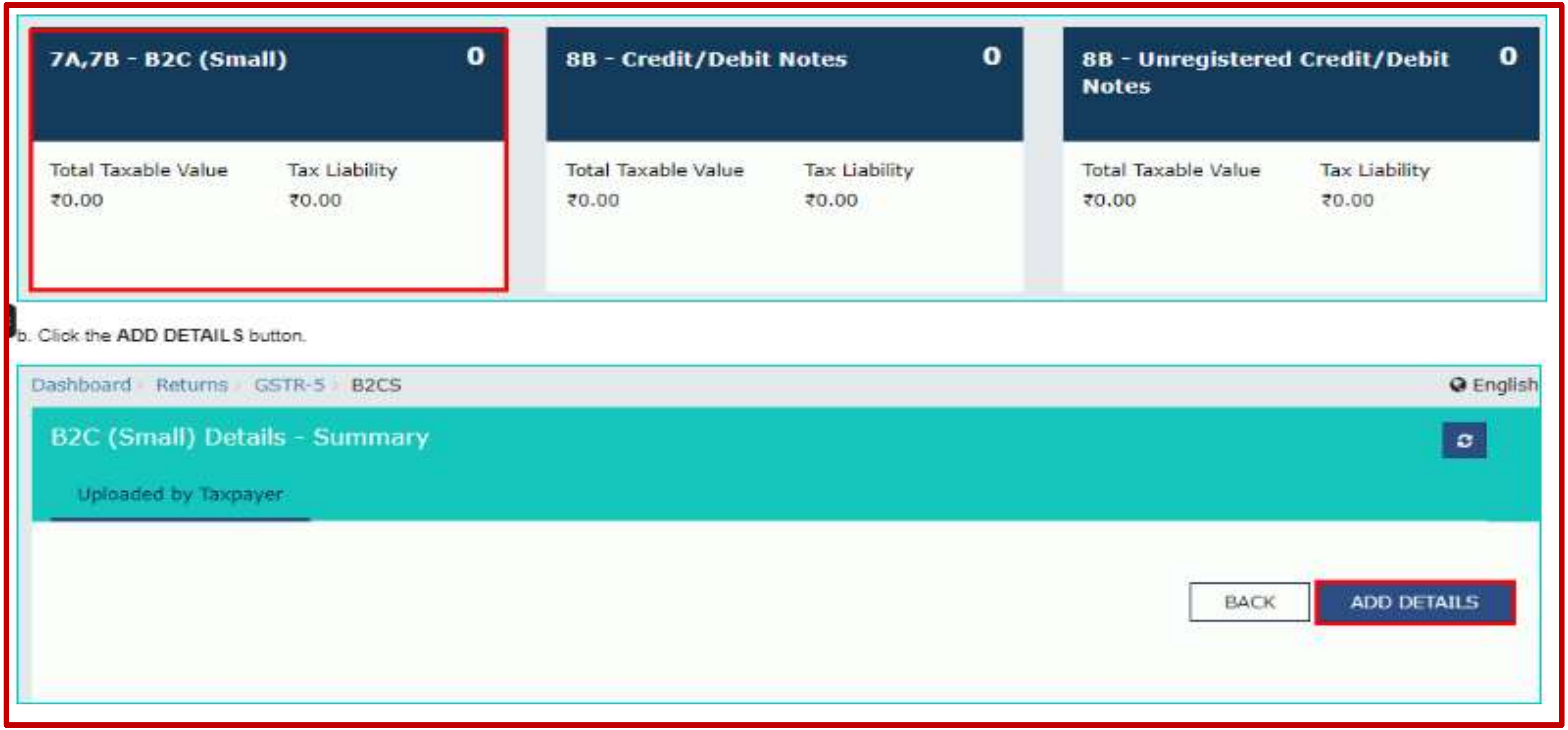
5 - Outward Supplies Made 2

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

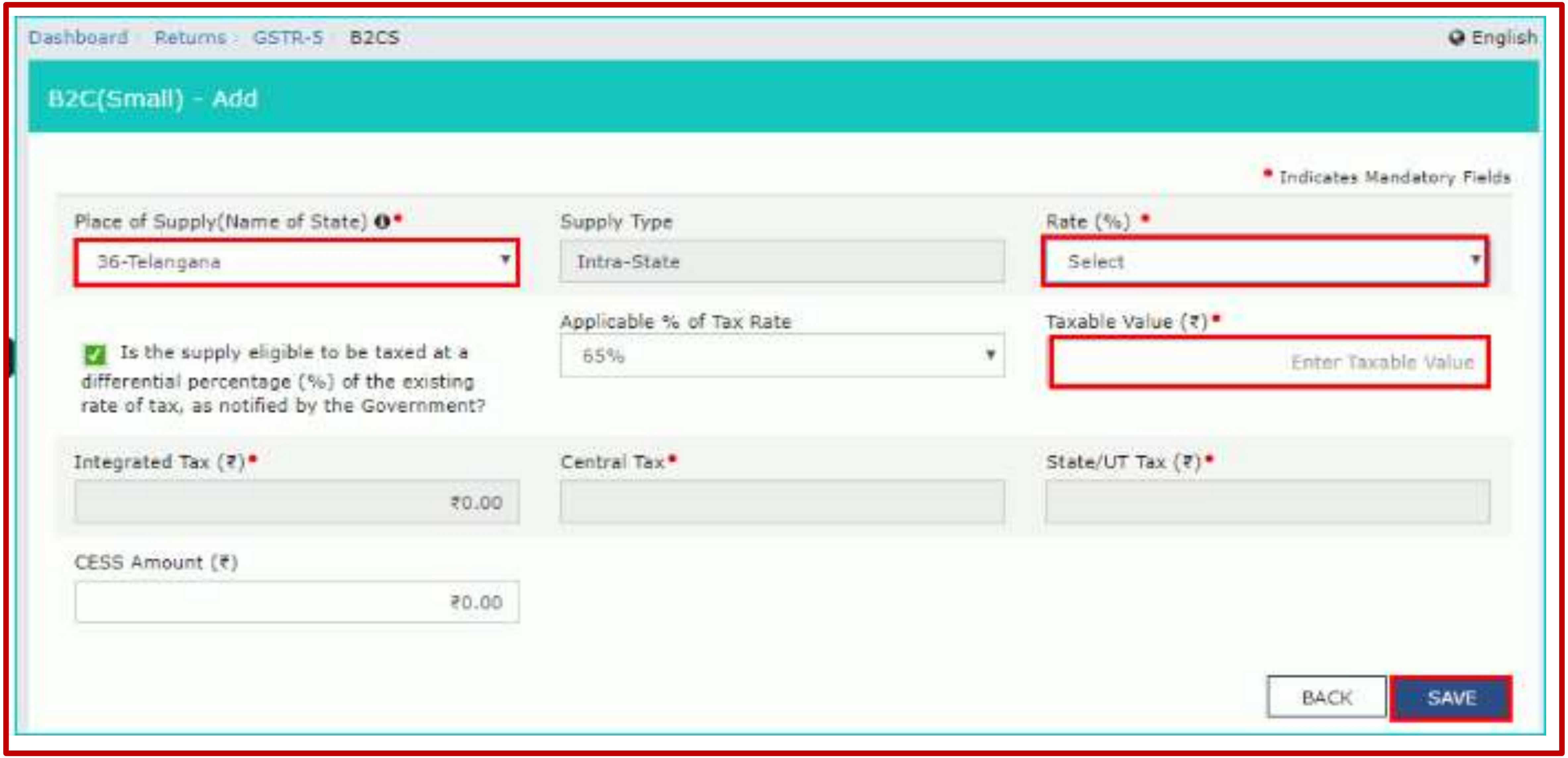
6 - B2C (Large) Invoices 1

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

Entering Details for B2CS (Small) Invoices



Entering Details for B2CS (Small) Invoices



Entering Details for B2CS (Small) Invoices

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: ₹3,24,23,434.00

Tax Liability: ₹16,21,171.70

8B - Credit/Debit Notes 0

Total Taxable Value: ₹0.00

Tax Liability: ₹0.00

8B - Unregistered Credit/Debit Notes 0

Total Taxable Value: ₹0.00

Tax Liability: ₹0.00

Credit/ Debit Notes - Registered

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 ₹3,24,23,434.00	Total Taxable Value ₹0.00	Total Taxable Value ₹0.00
Tax Liability ₹16,21,171.70	Tax Liability ₹0.00	Tax Liability ₹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%				

Credit/ Debit Notes - Registered

Processed Invoices

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

BACK   ADD CREDIT/DEBIT NOTE

otes:

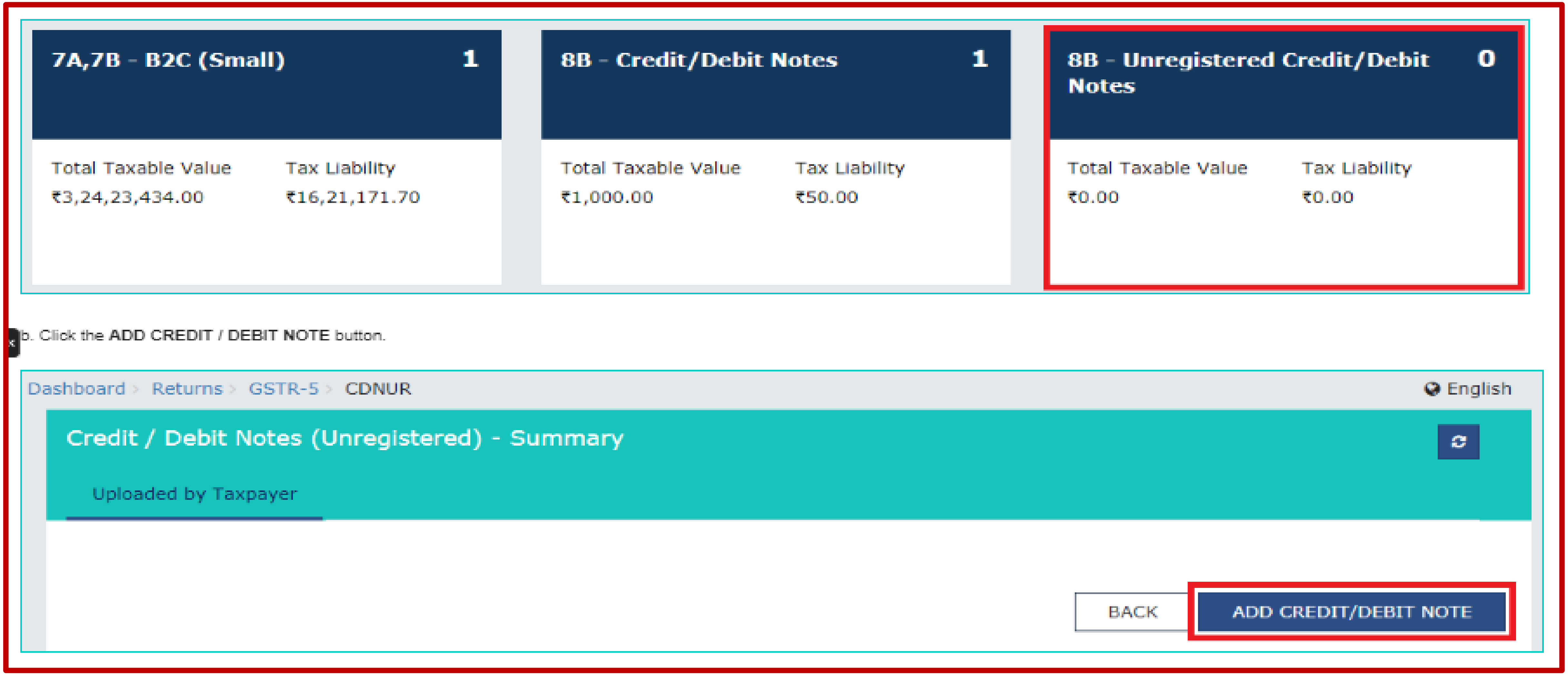
- Here, you can edit / delete the added Credit / Debit Note (under Actions).
- You can edit / delete the entries till GSTR-5 is submitted.

Processed Invoices

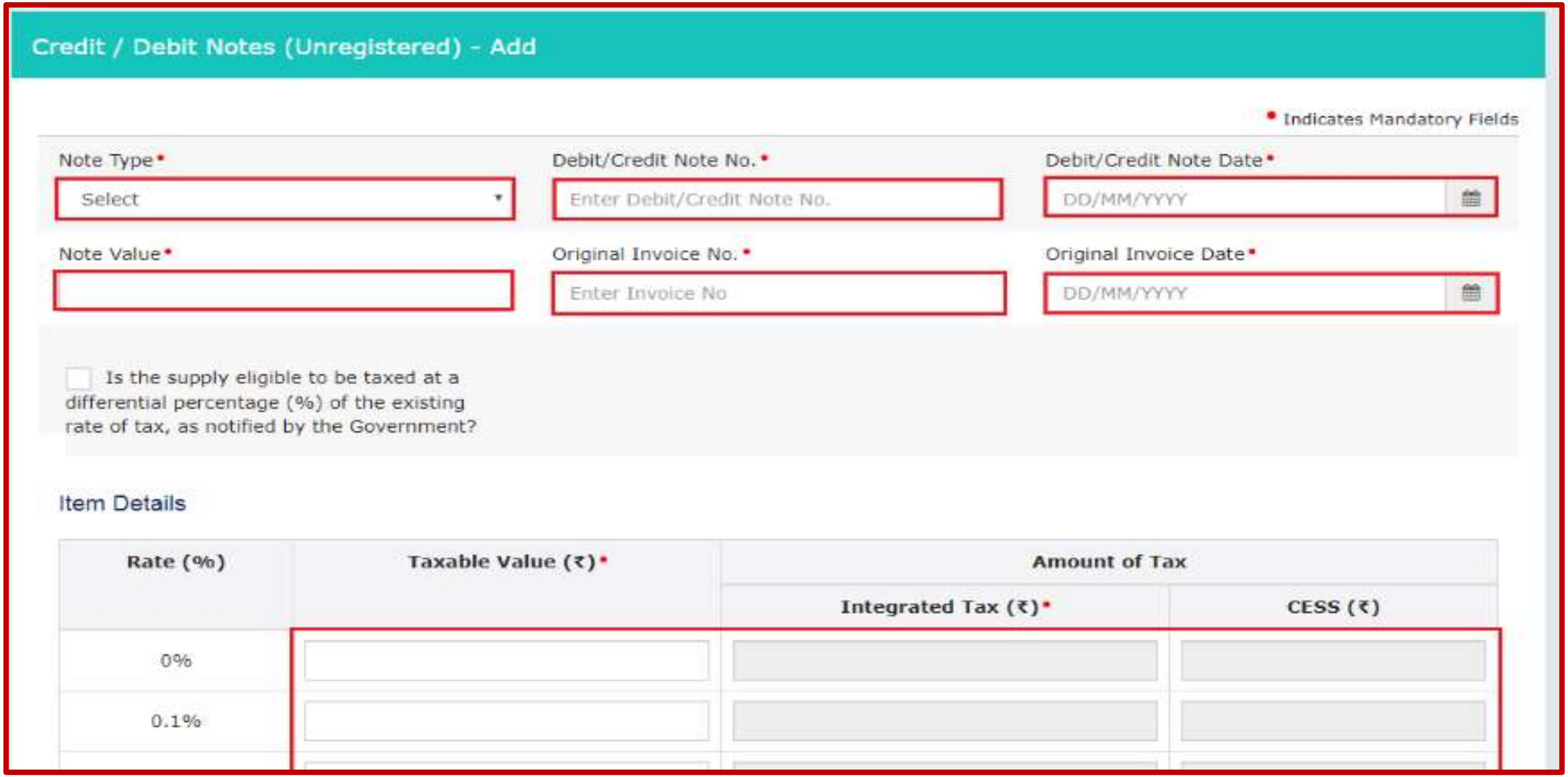
Counterparty GSTIN	Credit/Debit Note No	Credit/Debit Note Date	Note Type	Original Invoice No	Original Invoice Date	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS	Actions
29GENPS5428P1Z9	CNRI100	05/11/2017	Credit	INV-NRI100	04/11/2017	1,000.00	50.00	0.00	0.00	0.00	

BACK   ADD DETAILS

Credit/ Debit Notes -Unregistered



Credit/ Debit Notes -Unregistered


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

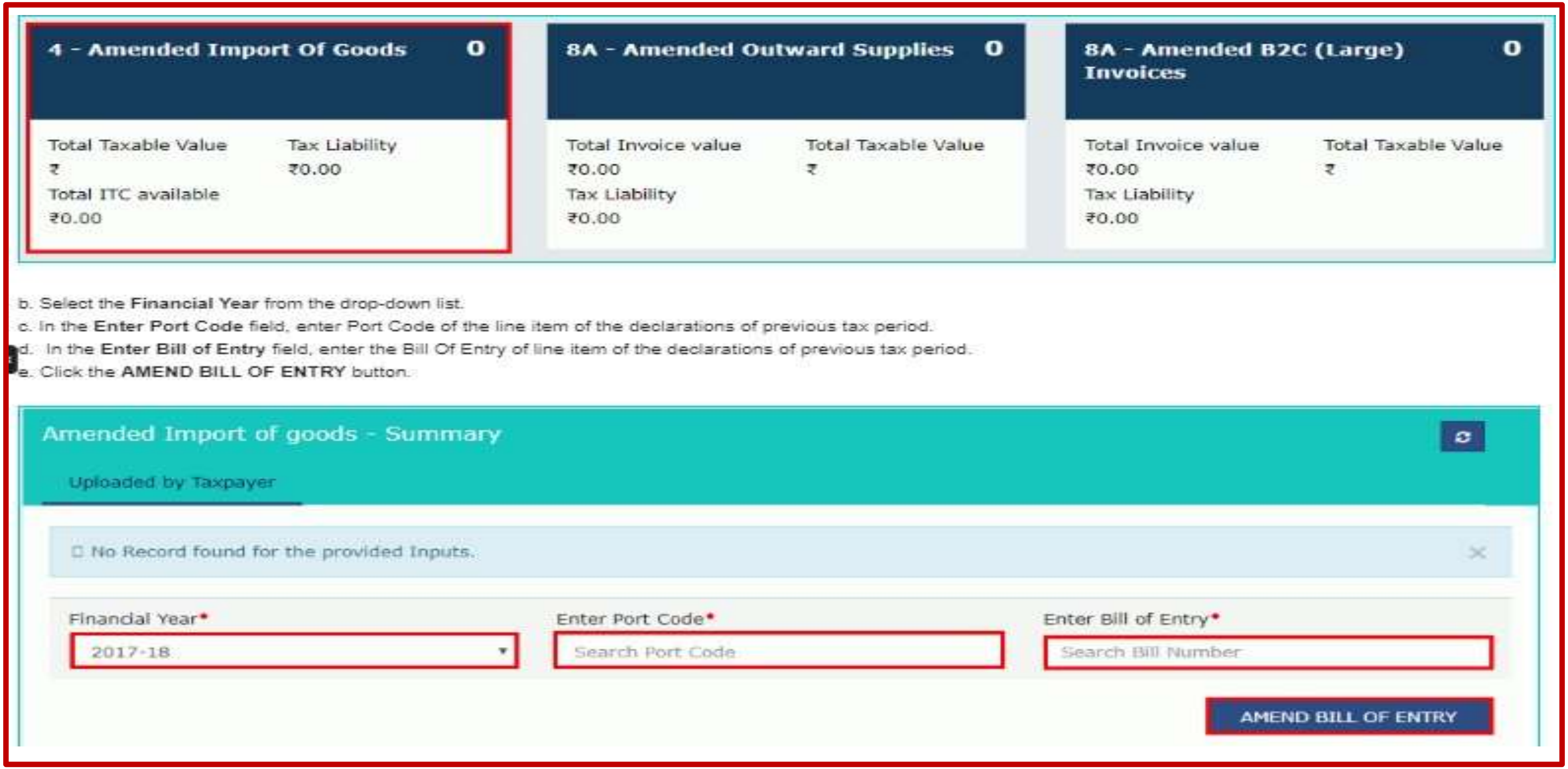
Original Invoice Date •
DD/MM/YYYY

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%			

Amendment – Import of Goods



Amendment – Import of Goods

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

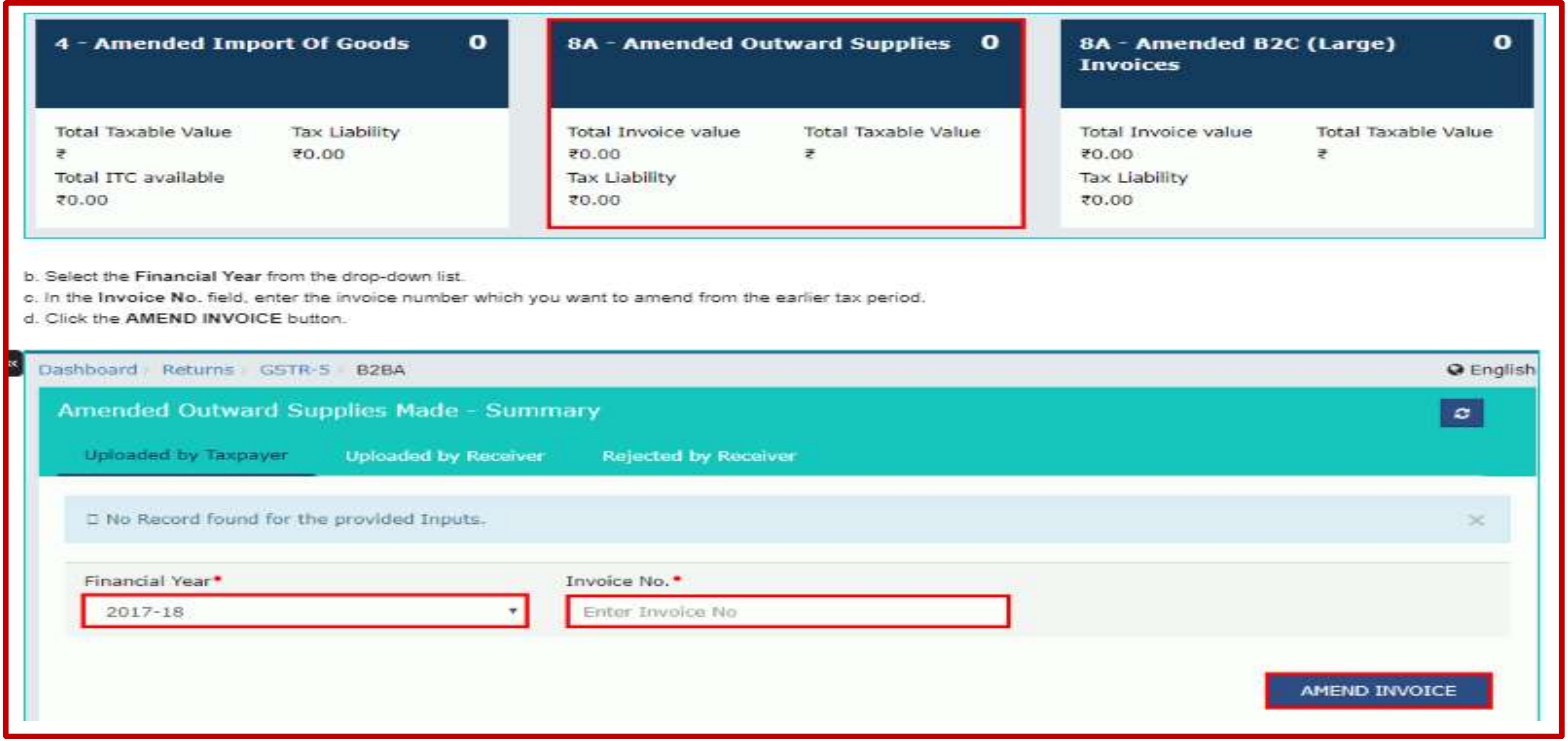
Bill of Entry Value (₹)*: ₹80,000.00

☐ 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



Amendment – Outward Supplies

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

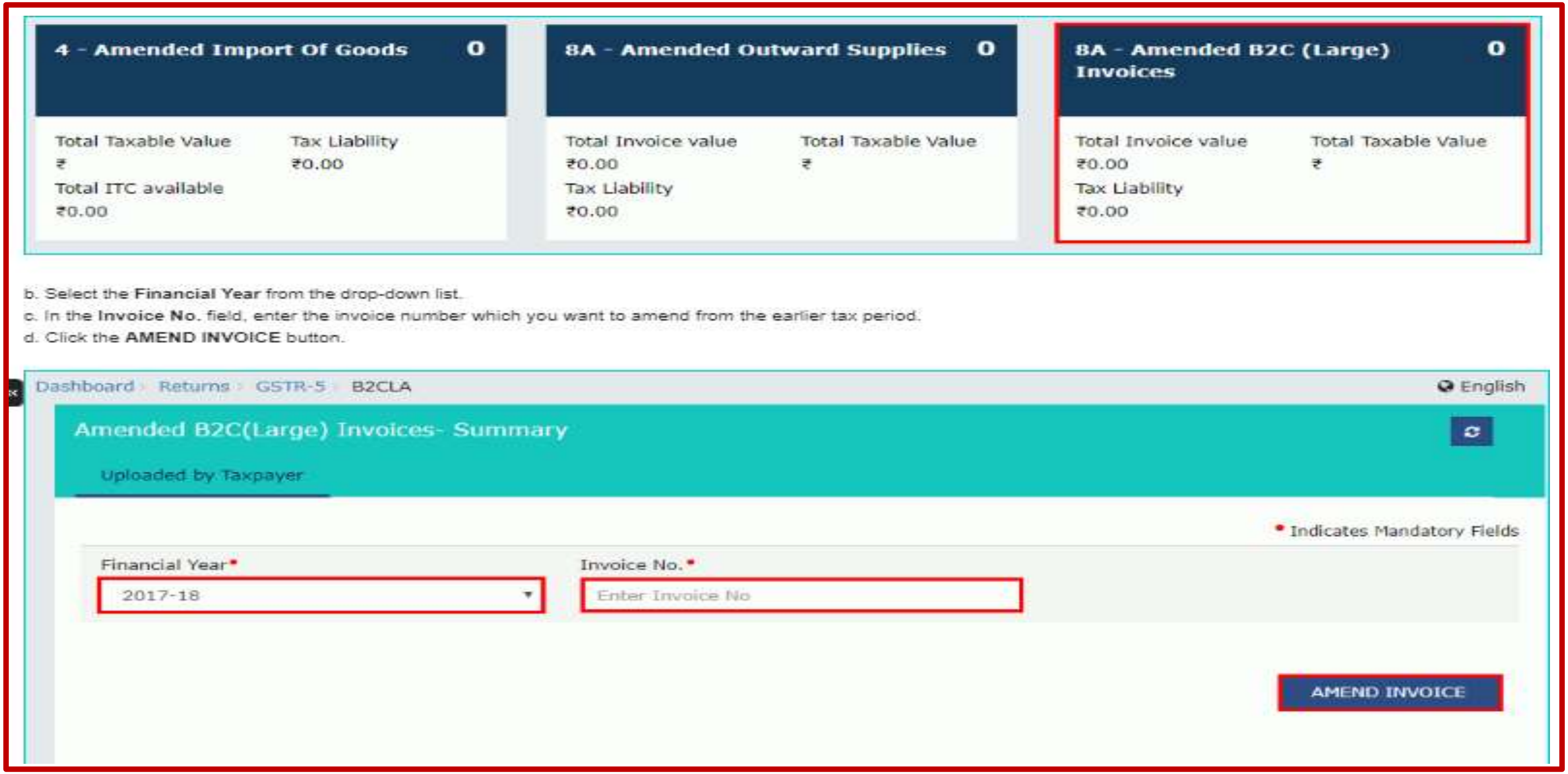
Supply Type
Inter-State

☐ 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%			

Amendment – B2C Large (B2CL) Invoices



Amendment – B2C Large (B2CL) Invoices

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

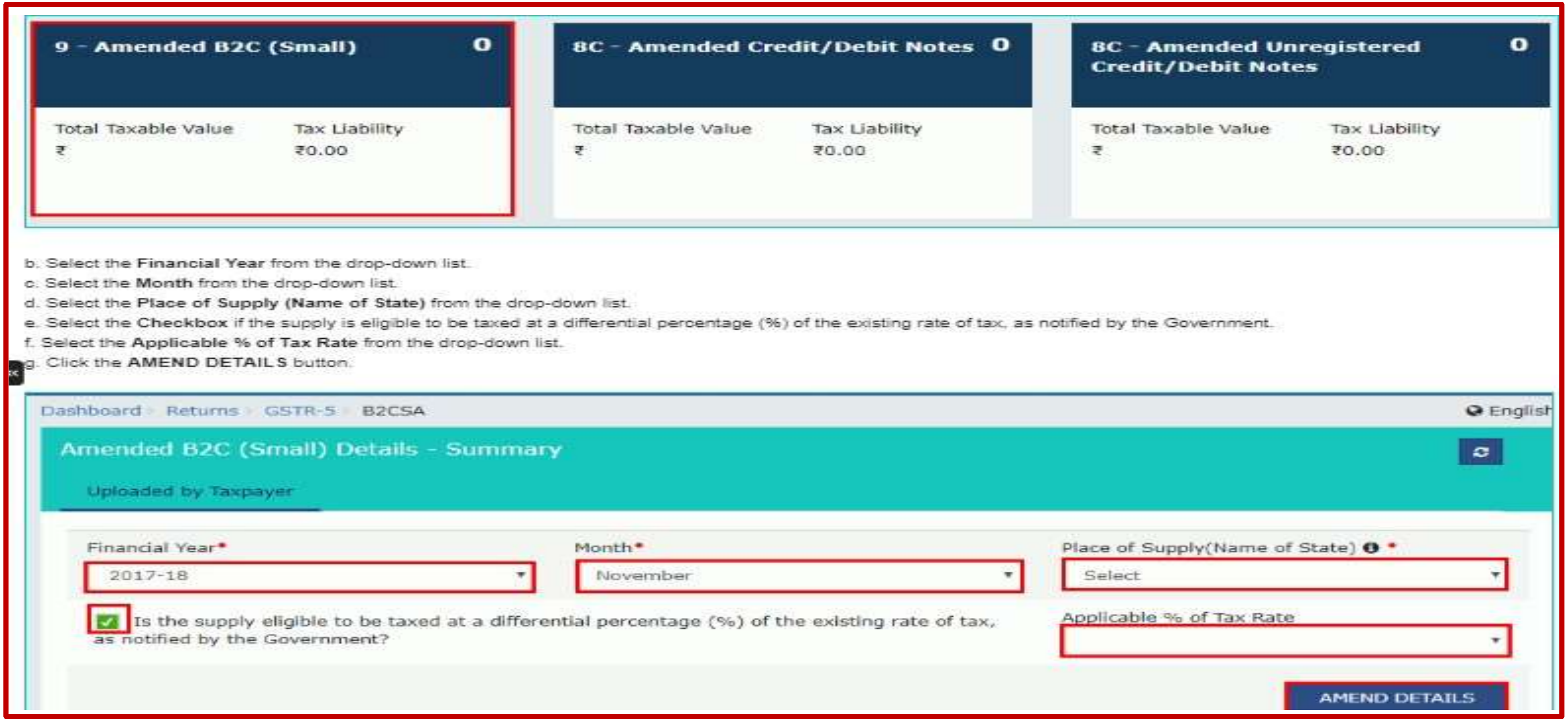
Total Invoice Value (₹)*: ₹8,00,000.00

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

Amendment – B2C Small (B2CS) Invoices



Amendment – B2C Small (B2CS) Invoices

Amended B2C (Small) Details - Amend

* Indicates Mandatory Fields

Original Place of Supply(Name of State)	Orginal Month	Supply Type
22-Chhattisgarh	07	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%			

Amendment – B2C Small (B2CS) Invoices

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?

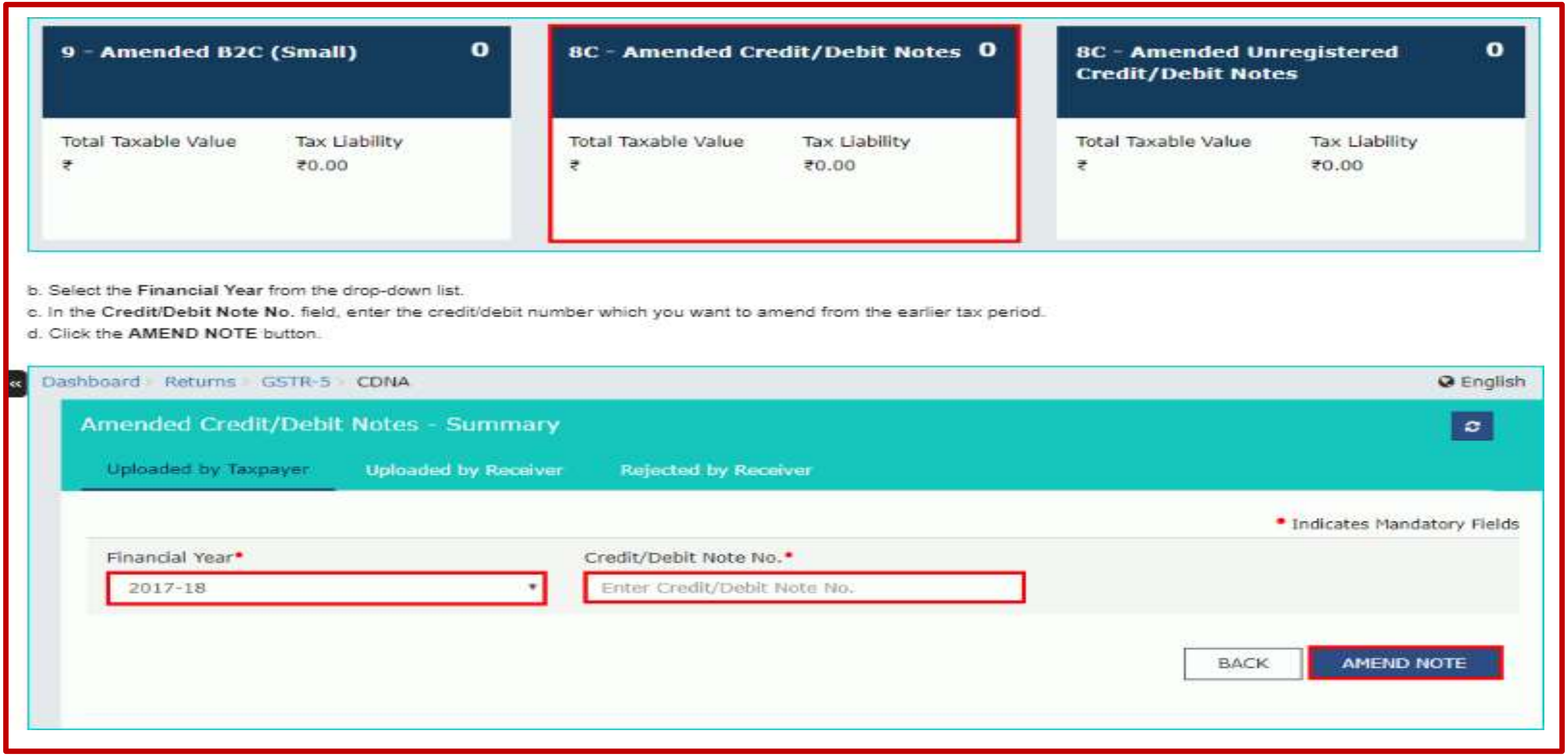
AMEND DETAILS

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

Amendment – Credit/ Debit Notes - Reg



Amendment – Credit/ Debit Notes - Reg

Amended Credit / Debit Notes - Amend Invoice

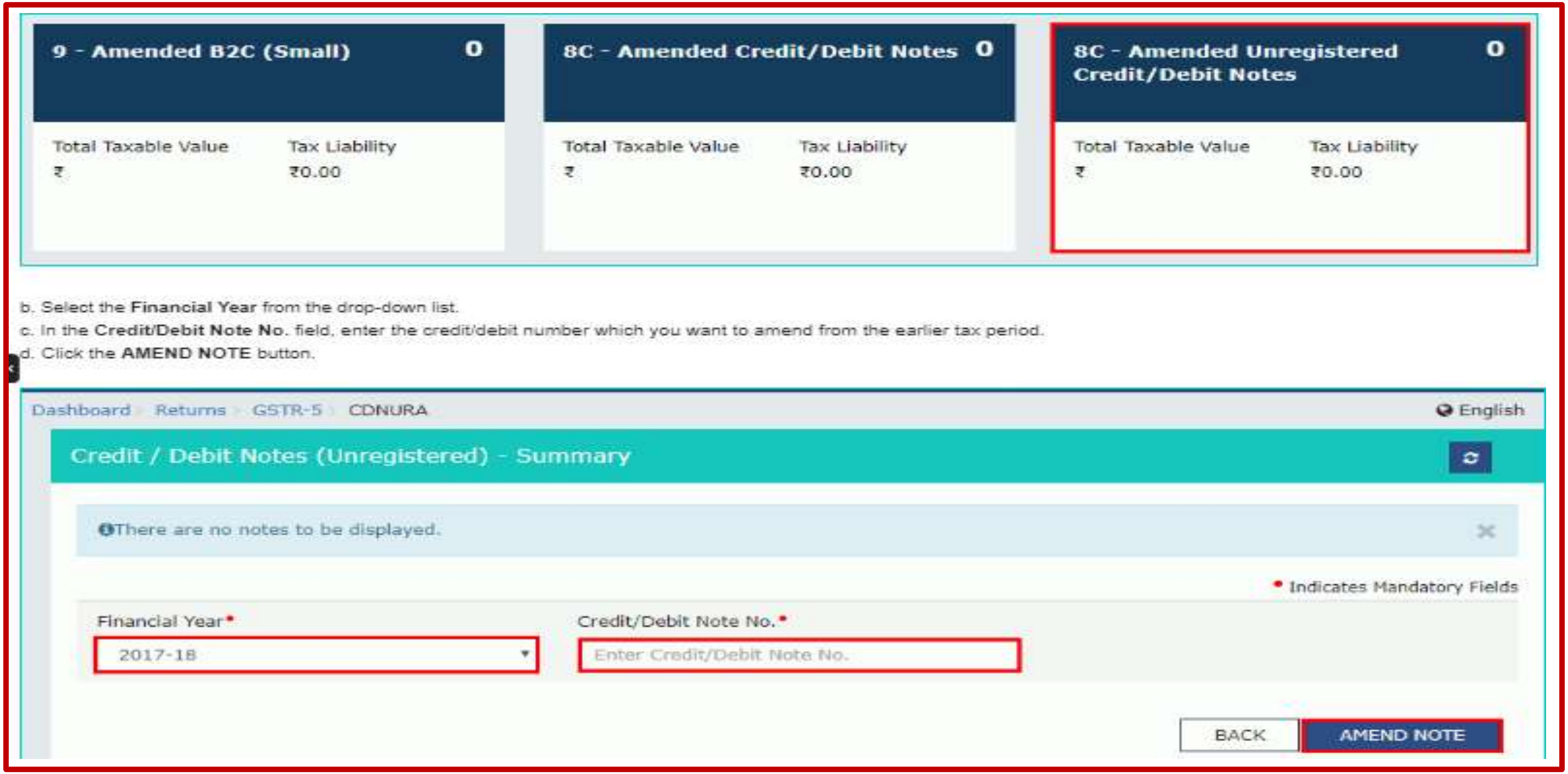
* Indicates Mandatory Fields

Receiver GSTIN/UIN*	Receiver Name	Original Credit/Debit Note No.*
01SSAJK0019A1ZT	JK TaxPayer 19 Ltd	CN112
Original Credit/Debit Note Date*	**Revised Credit/Debit Note No.***	**Revised Credit/Debit Note Date***
28/07/2017	CN112	28/07/2017
Original Invoice Number*	**Original Invoice Date***	**Note Type***
B2B112	26/07/2017	Credit
Note Value*	**Supply Type***	
₹7,000.00	Inter-State	☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

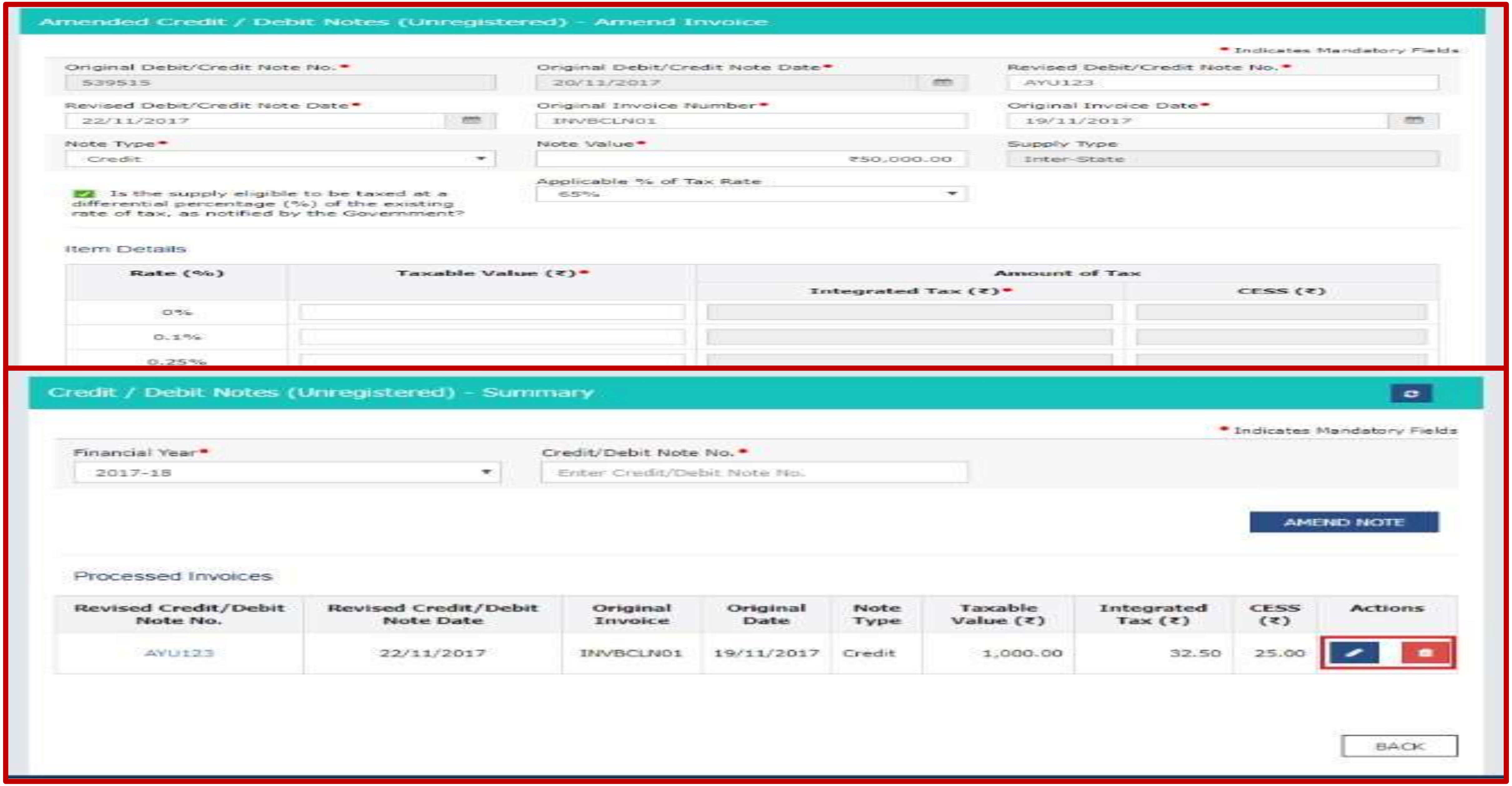
Item Details

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

Amendment – Credit/ Debit Notes - Unreg



Amendment – Credit/ Debit Notes - Unreg



GSTR 5 – Preview of Return

10A,10B - Tax Liability		11,12,14 - Tax Payable And Paid		Payment of Tax
Total Taxable Value ₹0.00	Total Tax Amount ₹0.00	Liability Payable ₹0.00 Liability Paid in Cash ₹0.00	Liability Paid in ITC ₹0.00	

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	07171ND00040NRR
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

GSTR 5 – Tax Liability

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 ₹5,00,000.00 Total Tax Amount ₹1,250.00	Liability Payable ₹6,514.00 Liability Paid in ITC ₹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

GSTR 5 – Submit Return

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

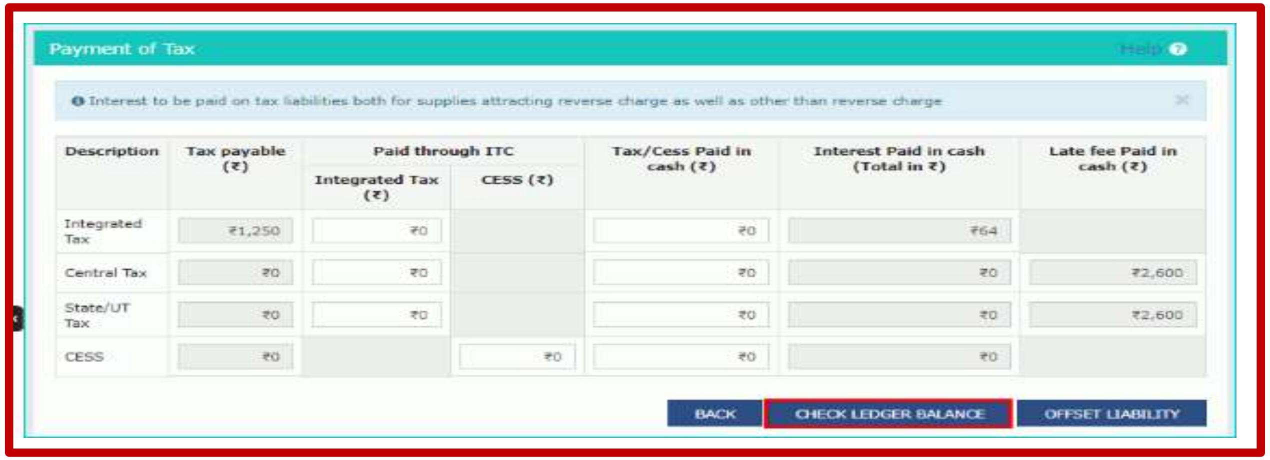
* Indicates Mandatory Fields

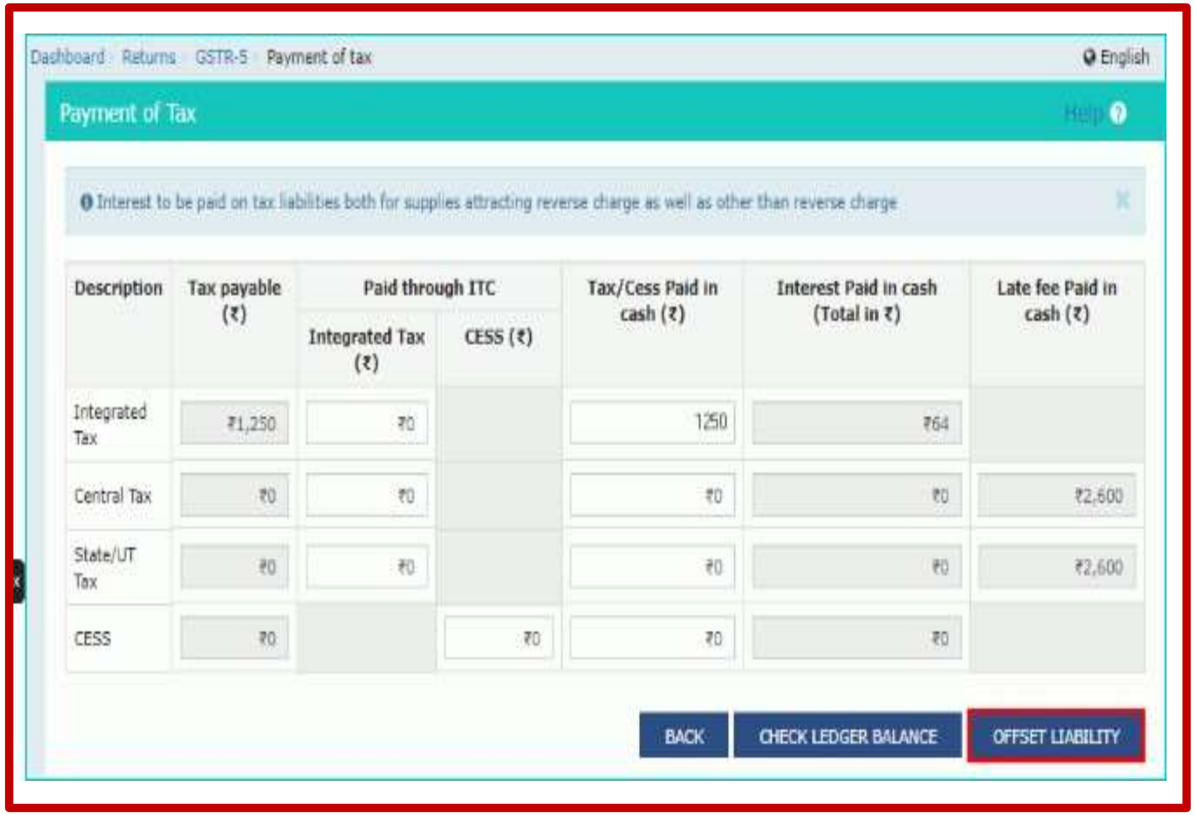
GSTIN - 0717IND00040NRR
Legal Name - MUKESH DHANJIBHAI KARSHALA
Trade Name - MUKESH

FY - 2017-18
Return Period - February
Status - Submitted

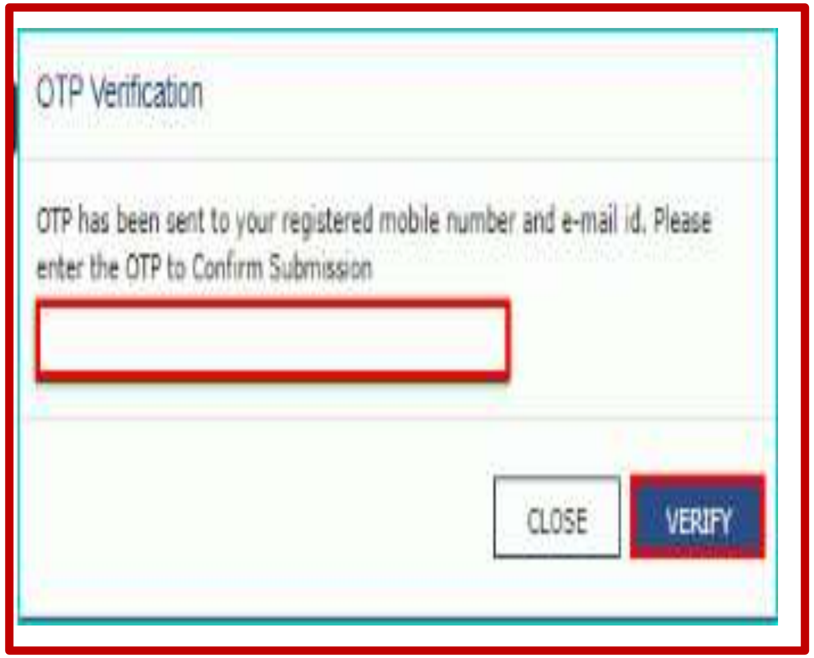
Due Date - 20/03/2018 **
Filing - Final Return
Registration Period - 14/10/2017 to 22/02/2018

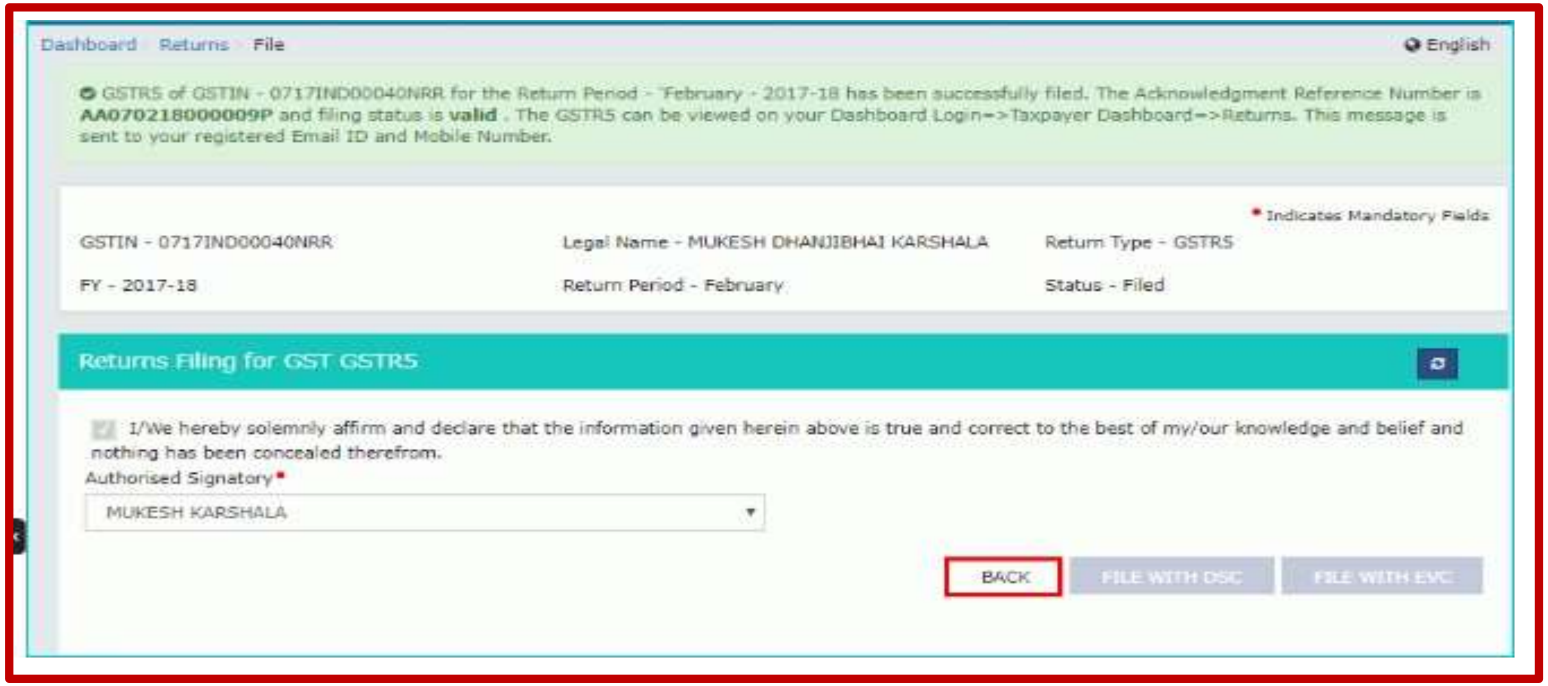
Payment of Tax and Offset Liability





GSTR 5 – Filing of Return





GSTR 5A

Return by Online Information and Database Access Retrieval (OIDAR)Tax-Payer

GSTR 5A – Know the Return

What is GSTR-5A?

Form GSTR-5A is a Return to be furnished by Online Information and Database Access or Retrieval (OIDAR) services provider, of the services provided to un-registered person or customers, from a place outside India to a person in India.

Who needs to file GSTR-5A? Is it mandatory to file GSTR-5A?

Non-Resident Online Information and Database Access or Retrieval (OIDAR) services provider needs to file return in Form GSTR-5A. Filing of return is mandatory.

GSTR-5A needs to be filed even if there is no business activity (Nil Return) in the tax period.

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

Monthly Return(s) needs be filed by 20th of the month succeeding the Tax period to which the return pertains or by the date as may be extended by Commissioner.

What details are required to be furnished in GSTR-5A?

The taxpayer can furnish details of taxable outward supplies made to non-taxable persons/ consumers in India, amendment to the details furnished in preceding tax period(s) and to give details of interest, or any other amount to be paid by them and offset the liabilities etc. in their GSTR-5A.

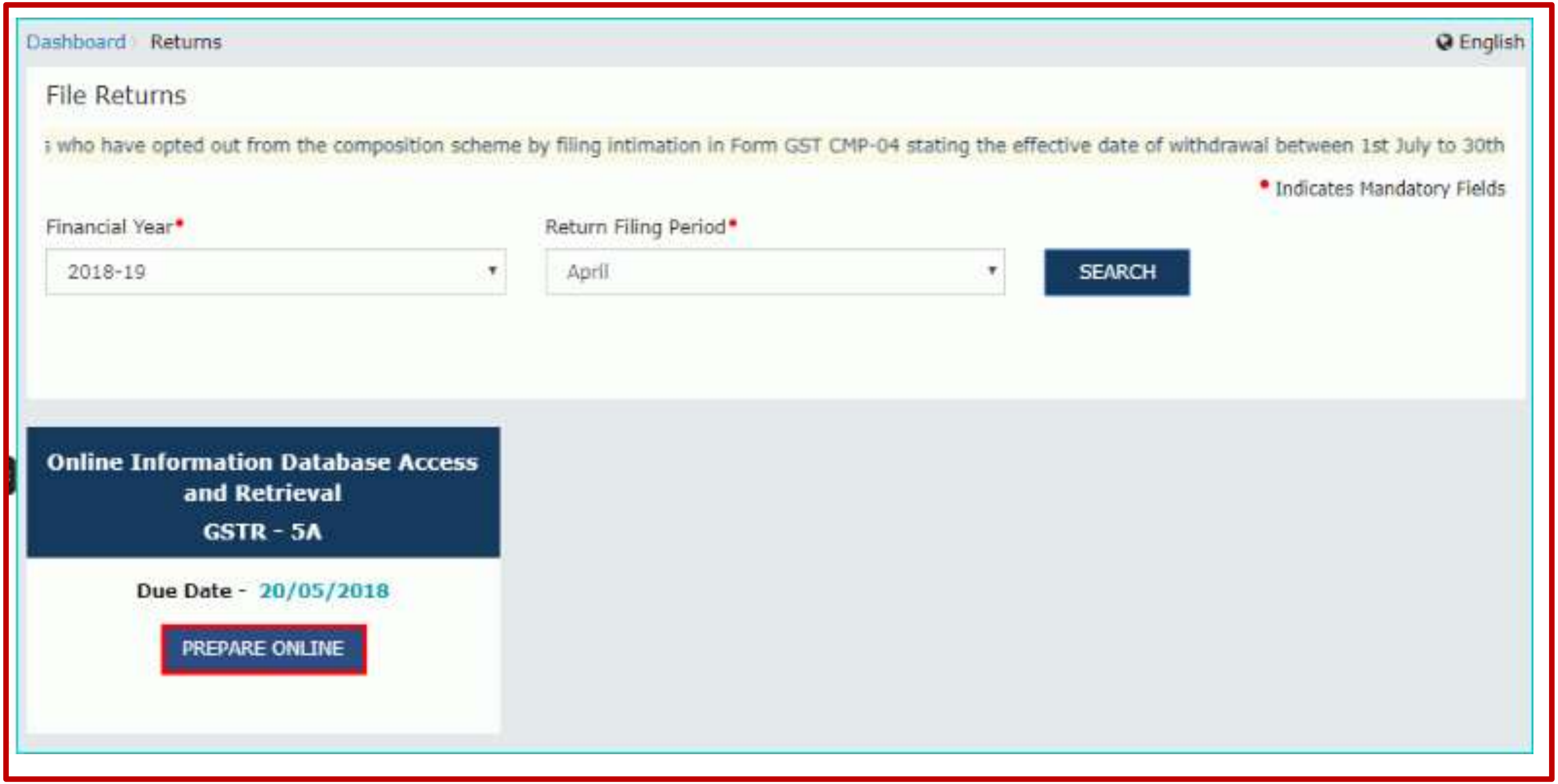
Can OIDAR services provider claim ITC in GSTR-5A?

No, OIDAR services provider cannot claim any ITC in GSTR-5A.

I have already made payment on the CBEC Portal for GSTR-5A liabilities. Do I need to again make payment on the GST Portal?

No, you do not need to make any payment on the GST Portal if you have already made payment on the CBEC Portal for GSTR-5A liabilities. You just need to mention Payment Reference number and Date of the payment as generated in the CBEC Portal on the GST Portal before filing GSTR-5A. Payment Reference number should be either numeric or alpha numeric and should be upto 25 digits.

GSTR 5A – Dashboard



GSTR 5A – Return Tables

GSTR-5A - Details of supplies of online information and database access or retrieval services

GSTIN - 9918IND29065OSK
Legal Name - TEST_User_UAT5
Trade Name - TEST_User_UAT5
Return Period - April
Status - Not Filed
Due Date - 20/05/2018
Name of the Authorised signatory in India filing the return –
FY - 2018-2019

5 - Taxable outward supplies made to consumers in India 0

Total Taxable Value ₹0.00
Total Tax Liability ₹0.00

5A - Amendments to taxable outward supplies to non-taxable persons in India 0

Total Taxable Value ₹0.00
Total Tax Liability ₹0.00

7 - Tax, interest and any other amount payable and paid

Liability Payable ₹0.00
Liability Paid in Cash ₹0.00

Important Message

Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, **no modification will be allowed**. Entries with respect to liabilities will get reflected in the respective ledgers.
Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-5A.

Taxable Outward Supplies


Dashboard Returns GSTR-5A English

5 - Taxable outward supplies made to consumers in India

* Indicates Mandatory Fields

There are no records to be displayed.

Place of Supply (State/UT)* Select

Taxable Value (₹)* Taxable Value (₹)

Rate (%)* Select

Integrated Tax (₹)* Integrated Tax (₹)

CESS (₹) CESS (₹)

BACK ADD SAVE


Dashboard Returns GSTR-5A English

5 - Taxable outward supplies made to consumers in India

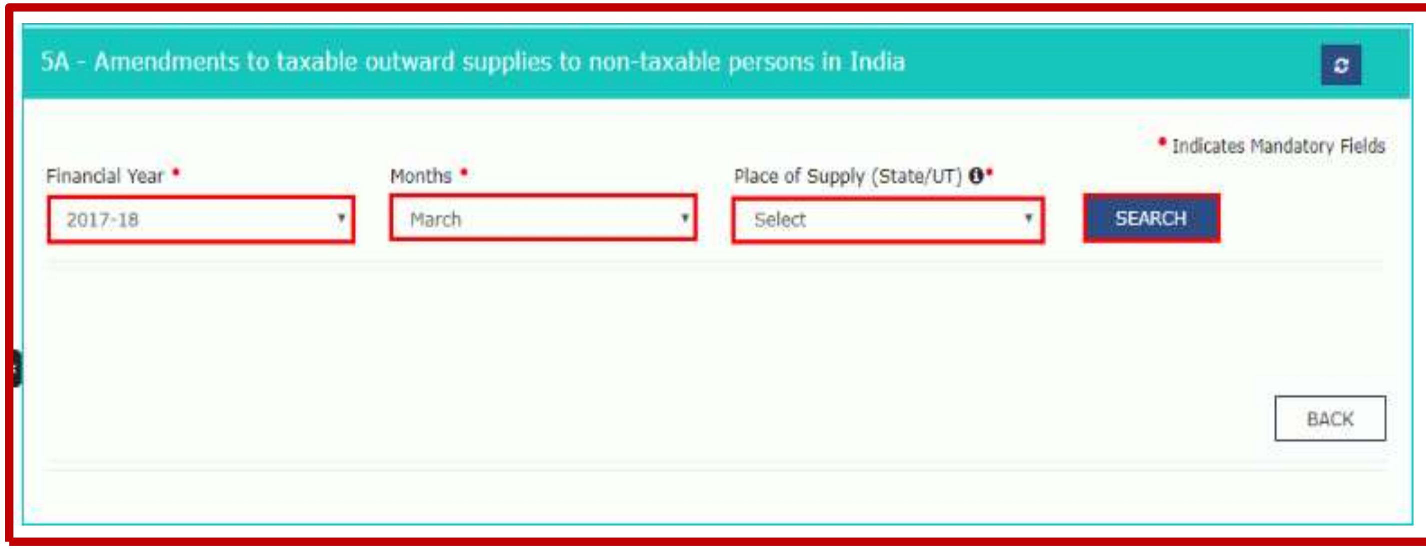
* Indicates Mandatory Fields

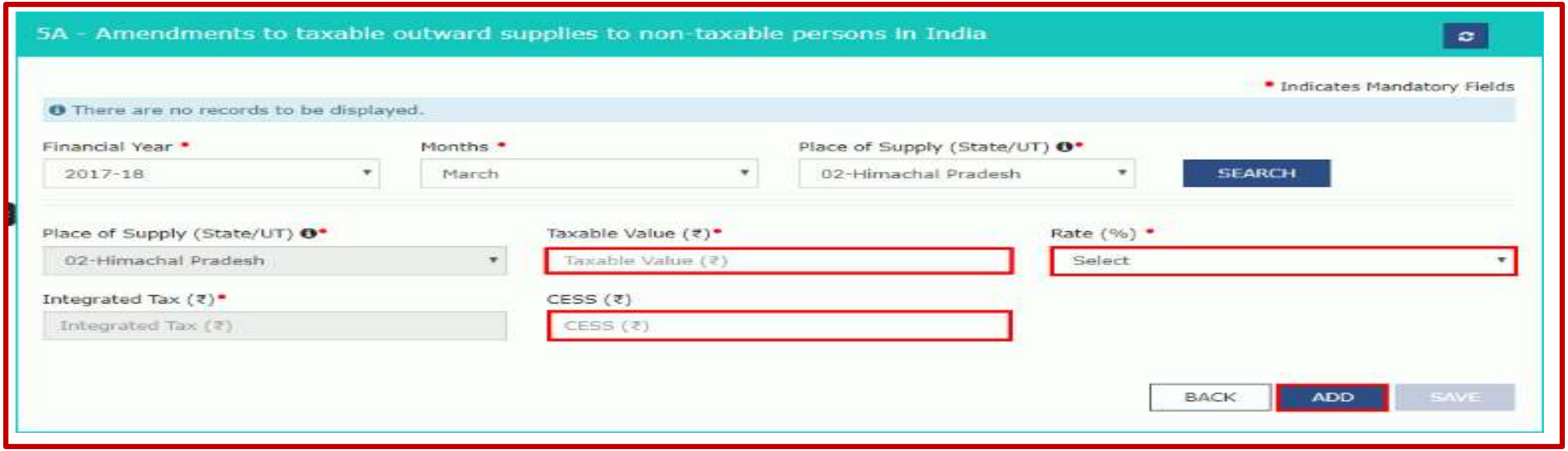
There are no records to be displayed.

Place of Supply (State/UT)	Taxable Value (₹)	Rate of Tax (%)	Integrated Tax (₹)	CESS (₹)	Actions
Jharkhand	13,33,344.00	5	66,667.20	0.00	

BACK ADD DETAILS SAVE

Amendment to Taxable Outward Supplies





Amendment to Taxable Outward Supplies

5A - Amendments to taxable outward supplies to non-taxable persons in India

* Indicates Mandatory Fields

There are no records to be displayed.

Financial Year * 2017-18 | Months * March | Place of Supply (State/UT) * 02-Himachal Pradesh | SEARCH

BACK | ADD DETAILS | SAVE

Amended Records

Tax Period	Place of Supply (State/UT)	Taxable Value (₹)	Rate of Tax (%)	Integrated Tax (₹)	CESS (₹)	Actions
Mar-18	Himachal Pradesh	3,44,444.00	3.00	10,333.32	0.00	

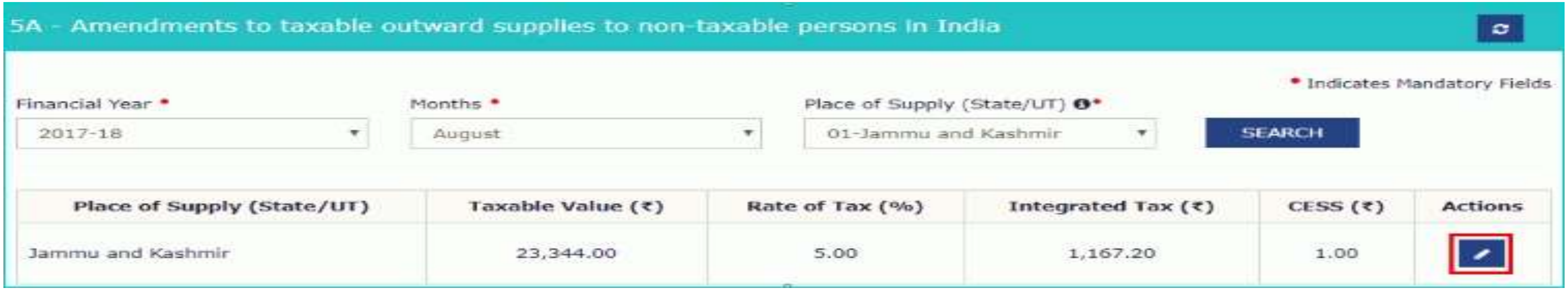
5A - Amendments to taxable outward supplies to non-taxable persons in India

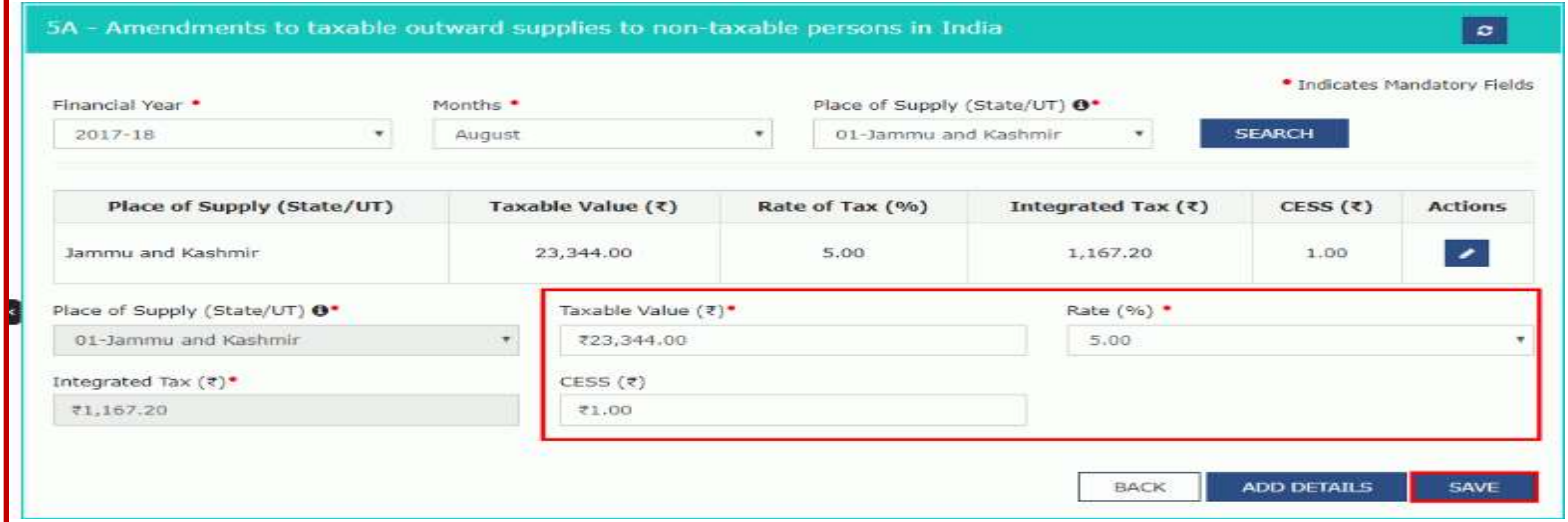
* Indicates Mandatory Fields

Financial Year * 2017-18 | Months * March | Place of Supply (State/UT) * Select | SEARCH

BACK

Amendment to Taxable Outward Supplies





Preview Draft Return

5 - Taxable outward supplies made to consumers in India 1

Total Taxable Value	Total Tax Liability
₹13,33,444.00	₹66,672.20

5A - Amendments to taxable outward supplies to non-taxable persons in India 2

Total Taxable Value	Total Tax Liability
₹3,67,788.00	₹11,501.52

7 - Tax, interest and any other amount payable and paid

Liability Payable	Liability Paid in Cash
₹0.00	₹0.00

Important Message

Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, **no modification will be allowed**. Entries with respect to liabilities will get reflected in the respective ledgers.
Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-5A.

☐ 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.

BACK | INITIATE FILING | PAID AT CBEC PORTAL | FILE GSTR-5A WITH DSC | FILE GSTR-5A WITH EVC | PREVIEW DRAFT

Form GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non taxable persons in India

Year	2018-2019
Month	April

1. GSTIN	9918IND29065OSK
2(a). Legal name of the registered person	TEST_User_UAT5
2(b). Trade name, if any	TEST_User_UAT5
3. Name of the Authorised representative in India filing the return	-
4. Return Period	042018

5 - Taxable outward supplies made to consumers in India

Place of Supply	Taxable Value	Integrated Tax	Cess
Jharkhand	1333444	66672.2	0
Total	1333444	66672.2	0

5A - Amendments to taxable outward supplies to non-taxable persons in India

Tax Period	Place of Supply	Taxable Value	Integrated Tax	Cess
Mar-18	Himachal Pradesh	344444	10333.32	0
Aug-17	Jammu and Kashmir	23344	1167.2	1
-	Total	367788	11500.52	1

Initiate Filing of Return

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.

BACK | INITIATE FILING | PAID AT CBEC PORTAL | FILE GSTR-5A WITH DSC | FILE GSTR-5A WITH EVC | PREVIEW DRAFT

Summary of GSTR-5A GSTIN : 9918IND29065OSK

	Integrated Tax (₹)	CESS (₹)
Total liability (as per table 5)	66,672.20	0.00
Total liability (as per table 5A)	11,500.52	1.00

The above table is the summary of information filled by you in the form. If it is incorrect, please press CANCEL and edit the information in the relevant section of the form.

On click of CONFIRM & SUBMIT, your GSTR-5A return will be submitted and liability will be posted in the Electronic Liability Register. You will NOT be able to make any further modifications.

CANCEL | CONFIRM & SUBMIT

GSTIN - 9918IND29065OSK Legal Name - TEST_User_UAT5 Trade Name - TEST_User_UAT5

Return Period - April Status - Submitted Due Date - 20/05/2018

Name of the Authorised signatory in India filing the return - FY - 2018-2019

Off Set Liabilities

7 - Tax, interest and any other amount payable and paid

Liability Payable	Liability Paid in Cash
₹78,172.00	₹0.00

Dashboard › Returns › GSTR-5A — English

Tax, interest and any other amount payable and paid

Sr. No.	Description	Amount payable		Amount paid	
		Integrated Tax (₹)	CESS (₹)	Integrated Tax (₹)	CESS (₹)
1	Tax Liability	78172	0	₹0.00	₹0.00
2	Interest	0	0	₹0.00	₹0.00
3	Others	0	0	₹0.00	₹0.00

BACK | CHECK LEDGER BALANCE | OFFSET LIABILITY

Check Ledger Balance

Cash Balance

Integrated Tax (₹)

Tax	Interest	Others
9,99,830.00	9,99,992.00	10,00,000.00

CESS (₹)

Tax	Interest	Others
9,99,978.00	9,99,999.00	10,00,000.00

OK

BACK | CHECK LEDGER BALANCE | OFFSET LIABILITY

Success

Debit number:DC0412170000013

CLOSE

Tax, interest and any other amount payable and paid

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	Total Cess		Integrated tax	Total Cess
1	Tax Liability	78172	0	DC0412170000013	78172	0
2	Interest	0	0	DC0412170000013	0	0
3	Others	0	0	DC0412170000013	0	0
4	Tax Liability	-	-	DC0412170000014	0	30
5	Interest	-	-	DC0412170000014	0	0
6	Others	-	-	DC0412170000014	0	0

BACK

File Return

☑ 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*

ANGAD

BACK | INITIATE FILING | PAID AT CBEC PORTAL | FILE GSTR-5A WITH DSC | FILE GSTR-5A WITH EVC | PREVIEW DRAFT

Warning

You are about to file GSTR-5A of GSTIN 9918IND29065OSK. Would you like to proceed? No changes can be made in this return after filing.

CANCEL | PROCEED

Enter One Time Password

Your OTP has been sent to your mobile no. Please enter your OTP here

CANCEL | VERIFY

Filing Successful

GSTR-5A for the return period Apr-18 has been successfully filed on **18/5/2018 at 11:29**.
The Acknowledgment Reference Number: is **AA990418000031L**.
The GSTR-5A can be viewed on your Dashboard Login=>Returns=>View e-Filed Returns.
This message is sent to your registered Email ID and Mobile Number.

CLOSE

GSTIN - 9918IND29065OSK | Legal Name - TEST_User_UAT5 | Trade Name - TEST_User_UAT5

Return Period - April | Status - Filed | Due Date - 20/05/2018

Name of the Authorised signatory in India filing the return – | FY - 2018-2019

Download Filed Return

5 - Taxable outward supplies made to consumers in India (1)		5A - Amendments to taxable outward supplies to non-taxable persons in India (2)		7 - Tax, interest and any other amount payable and paid	
Total Taxable Value	Total Tax Liability	Total Taxable Value	Total Tax Liability	Liability Payable	Liability Paid in Cash
₹13,33,444.00	₹66,672.20	₹3,67,788.00	₹11,501.52	₹0.00	₹78,172.00

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.

BACK | INITIATE FILING | PAID AT CBEC PORTAL | FILE GSTR-5A WITH DSC | FILE GSTR-5A WITH EVC

DOWNLOAD FILED RETURN

Form GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India

Year	2018-2019
Month	April

1. GSTIN	9918IND29065OSK
2(a). Legal name of the registered person	TEST_User_UAT5
2(b). Trade name, if any	TEST_User_UAT5
3. Name of the Authorised representative in India filing the return	-
4. Return Period	042018

5 - Taxable outward supplies made to consumers in India

Place of Supply	Taxable Value	Integrated Tax	Cess
Jharkhand	1333444	66672.2	0
Total	1333444	66672.2	0

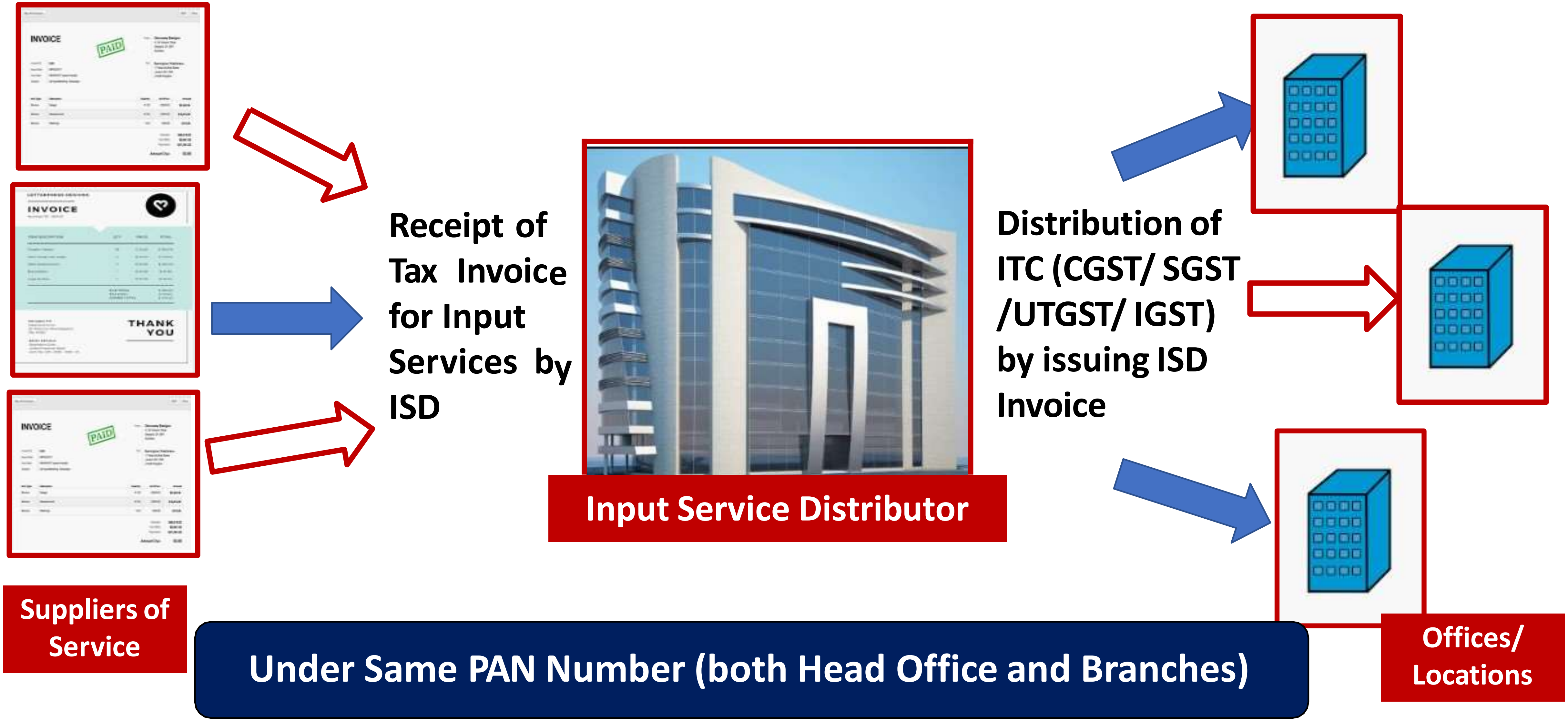
5A - Amendments to taxable outward supplies to non-taxable persons in India

Tax Period	Place of Supply	Taxable Value	Integrated Tax	Cess
Mar-18	Himachal Pradesh	344444	10333.32	0
Aug-17	Jammu and Kashmir	23344	1167.2	1
-	Total	367788	11500.52	1

GSTR 6

Return by Input Service Distributor (ISD)

GSTR 6 – Know the Return

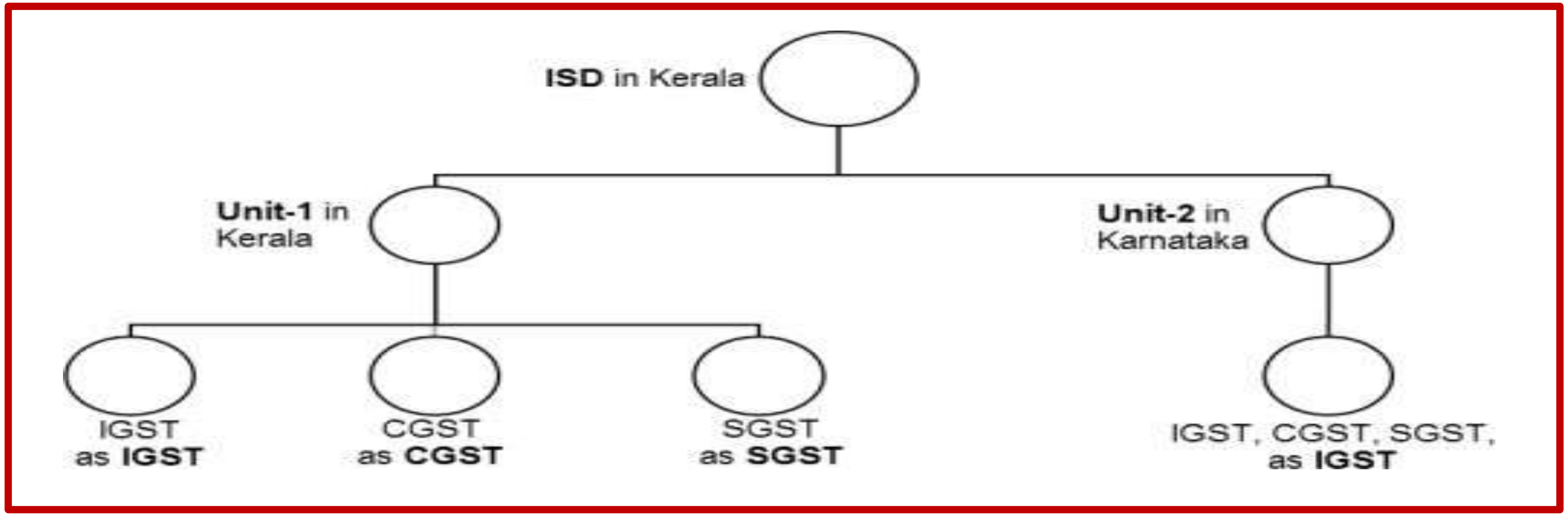


GSTR 6 – Know the Return

- **What is Input Service Distributor (ISD)?**

As per Section 2(61) of CGST Act, 2017, "Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office.

- **Section 20 of CGST Act, 2017** prescribes the Manner of distribution of credit by Input Service Distributor.
- **Rule 39 (CGST Rules) -** Procedure for distribution of input tax credit by Input Service Distributor
- All other ITC-Input Tax credit on inter state and intra state purchases, stock transfer etc.



GSTR 6 – Know the Return

Who needs to file Form GSTR-6 and is it mandatory to file this form?

Only those persons who are registered as Input Service Distributor (ISD) need to file Form GSTR-6. It is a mandatory return, to be filed on monthly basis. A 'Nil' return must be filed in case of no ITC being available for distribution or no ITC is being distributed during the month.

What is Form GSTR-6?

Form GSTR-6 is a monthly return to be filed by all the Input Service Distributors (ISD) for distribution of credit (ITC) amongst its units.

Who needs to file Form GSTR-6 and is it mandatory to file this form?

Only those persons who are registered as Input Service Distributor (ISD) need to file Form GSTR-6. It is a mandatory return, to be filed on monthly basis. A 'Nil' return must be filed in case of no ITC being available for distribution or no ITC is being distributed during the month.

Form GSTR-6 comprises of which tables?

Form GSTR-6 **Invoice Details:**

1. Table 3: To enter details of input tax credit received for distribution.
2. Table 6B: To enter details of debit or credit notes received.
3. Table 6A: To make amendments to information furnished in earlier returns in Table 3.
4. Table 6C: To make amendments to debit or credit notes received.

Form GSTR-6 **ITC Distribution:**

5. Table 4: To view details of ITC available and eligible and ineligible ITC distributed.
6. Table 5, 8: To enter details of distribution of input tax credit for ISD invoices and ISD Credit notes.
7. Table 9: To enter details of ITC available and eligible and ineligible ITC redistributed.

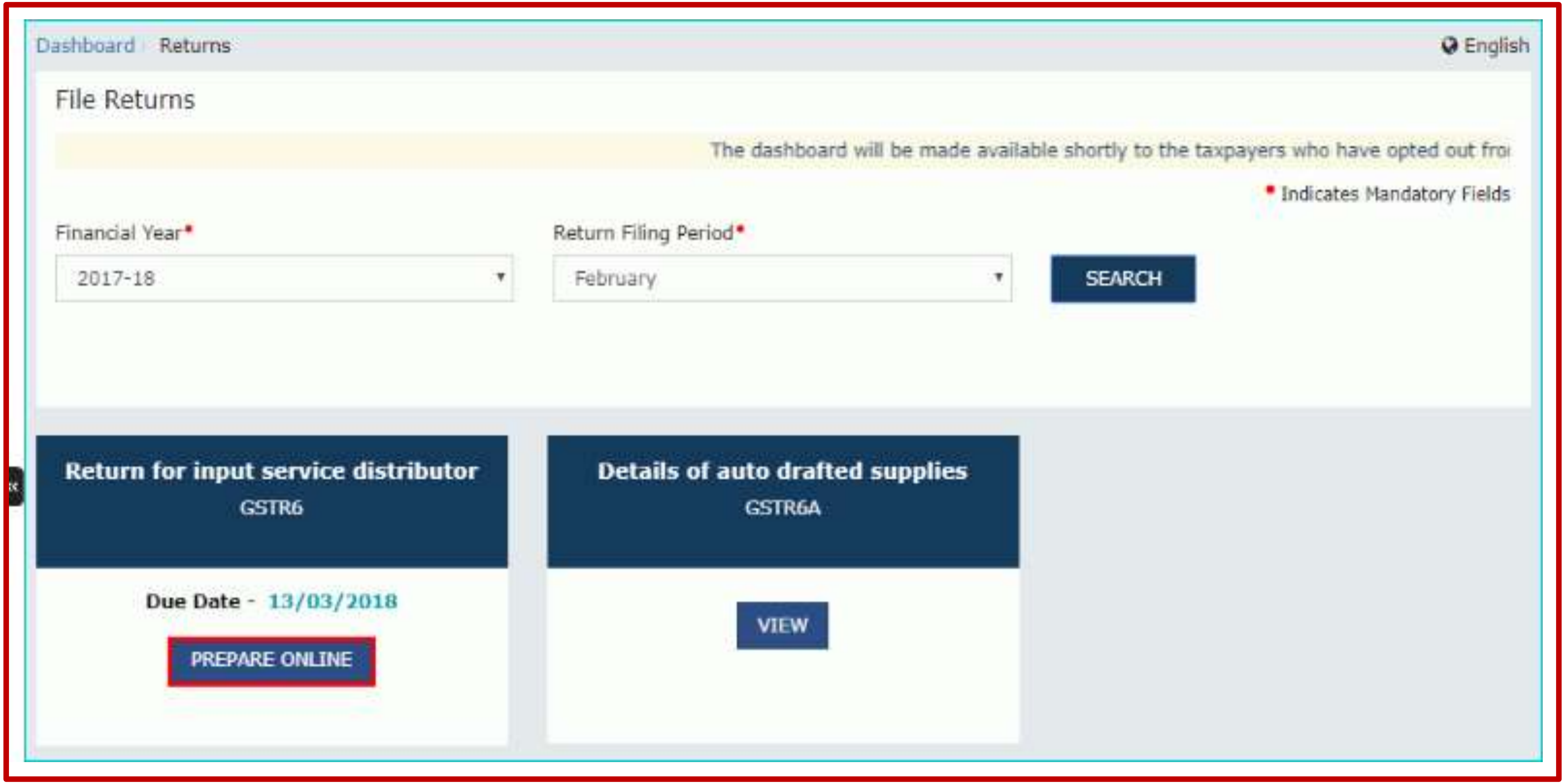
I have credit note in CGST & SGST, with no Input Tax Credit available in CGST & SGST, but credit in IGST is available. Hence, credit available for distribution in CGST & SGST is negative, what will be the implications?

If the reversal of Input Tax Credit exceeds the credit available under any of the major head, during a tax period, then sum under such head will become negative. The excess reversal, over available input tax credit is added to the liability. Consequentially the total credit available for distribution will be reduced accordingly.

Total credit available i.e. IGST+CGST+SGST will always be equal to total credit to be distributed (IGST+CGST+SGST), including the liability due to negative credit.
Hence, total credit available for distribution will be sum of -
I. Inward supplies received during the month (net of credit/debit notes and amendments of invoices and credit/debit notes).
II. Receipt of credit notes will reduce the ITC available for distribution while receipt of debit notes will increase the same.
III. Availability of ITC, due to issue of ISD credit notes to its units.
IV. Availability and distribution of Cess will always be the same as it is not cross utilised with any of the major heads.

For example:-
Credit available in IGST - 1,08,000 INR
Negative credit available in CGST & SGST - 43,200 INR each (Amount of credit note is more than credit available in CGST & SGST)
Total credit available for distribution – [Sum of IGST=1,08,000, CGST= -43200 & SGST= -43200] = 21600 INR
Total input tax credit available for distribution i.e. 21600 INR only will be bifurcated to the eligible and ineligible credit.

GSTR 6 – Return Dashboard



GSTR 6 Tables

GSTR-6 - Invoice Details

To Add / View Details in a Particular Table Please Click in the Respective Table.

3 - Input tax credit received for distribution

Integrated Tax	Central Tax
₹250.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6B - Debit Notes/Credit Notes received

Integrated Tax	Central Tax
₹150.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6A - Amendment of information furnished in earlier returns in Table 3

Integrated Tax	Central Tax
₹1,53,117.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

6C - Amendment of Debit Notes/Credit Notes received

Integrated Tax	Central Tax
₹2,400.00	₹0.00
State/UT Tax	CESS
₹0.00	₹100.00

GSTR-6 - ITC Distribution

4 - Total ITC available and Eligible ITC/Ineligible ITC distributed

Total ITC available	Total Eligible ITC
₹0.00	₹0.00
Total Ineligible ITC	
₹0.00	

5, 8 - Distribution of input tax credit (ISD Invoices & ISD Credit notes)

Total Eligible ITC
₹0.00
Total Ineligible ITC
₹0.00

9 - Redistribution of ITC distributed in earlier returns

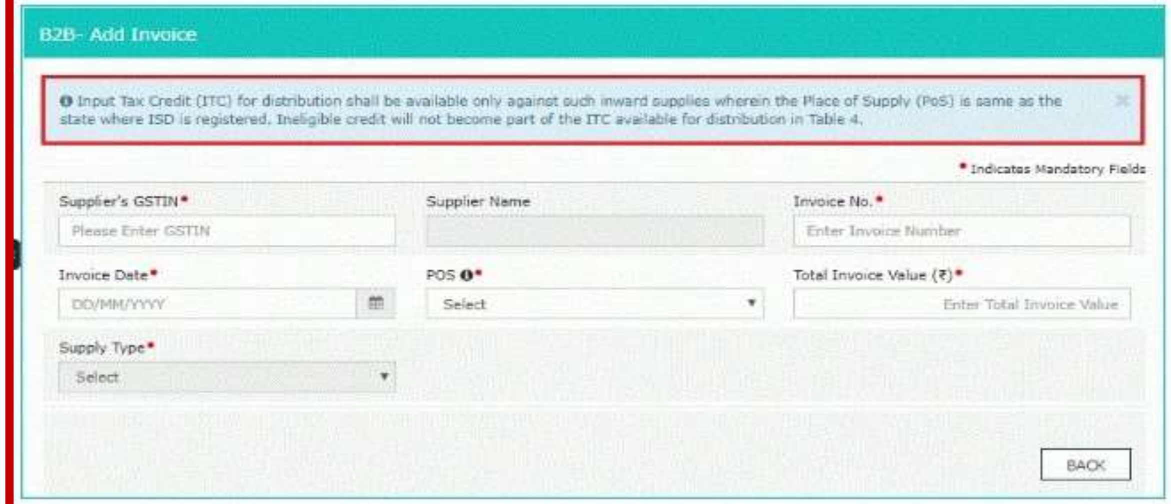
Total Eligible ITC
₹1,00,400.00
Total Ineligible ITC
₹50.00

GSTR-6 - Other Details

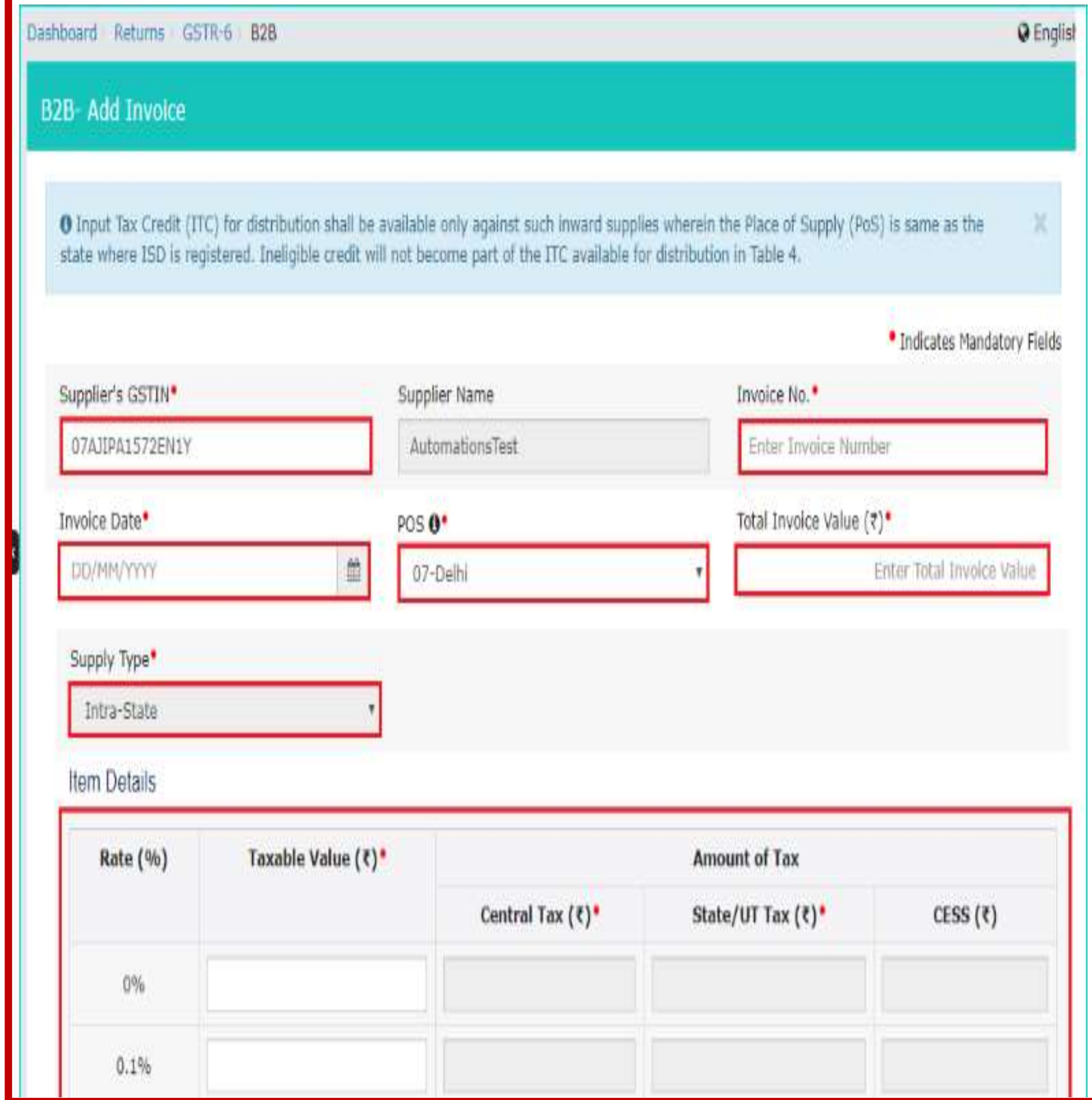
10 - Late Fee

Central Tax	State/UT Tax
₹0.00	₹0.00

ITC received for distribution



9.2. Click the **ADD MISSING INVOICE DETAILS** button to add the invoices.



ITC received for distribution

B2B Invoices - Supplier Details

Processed Invoices

Supplier Details	No Of Invoices	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Tax Paid (₹)
07AJIPA1572EN1Y	1	44,44,444.00	1,33,333.32	0.00	0.00	0.00	1,33,333.32

BACK | ADD MISSING INVOICE DETAILS

Dashboard > Returns > GSTR-6 > B2B　English

B2B Invoice Summary

Uploaded by Supplier | Uploaded by Receiver

Processed Invoices

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Actions
A1111	17/10/2017	5,55,555.00	44,44,444.00	1,33,333.32	0.00	0.00	0.00	

BACK | ADD MISSING INVOICE DETAILS

Debit /Credit Notes Received

9(b) 6B - Debit Notes/ Credit Notes Received

9.1. To view or edit details of debit or credit notes received, click the **6B - Debit Notes/ Credit Notes Received** tile.

3 - Input tax credit received for distribution 1

Integrated Tax	Central Tax
₹1,33,333.32	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

6B - Debit Notes/Credit Notes received 0

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

6A - Amendment of information furnished in earlier returns in Table 3 0

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

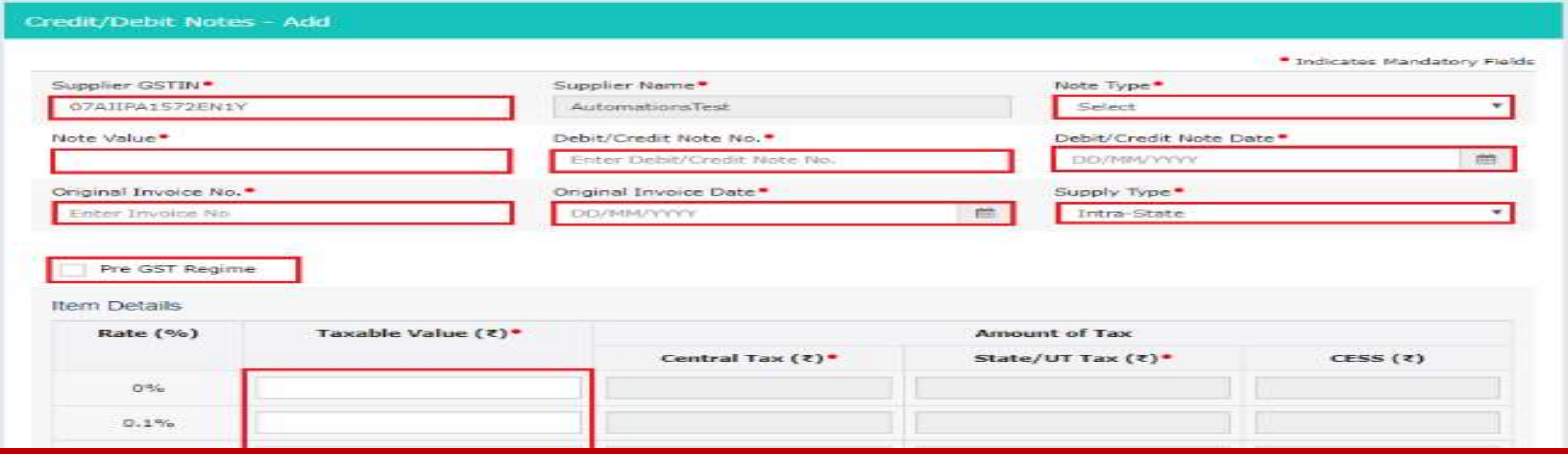
9.2. In the **Credit/Debit Notes - Supplier Details** page, click the **ADD CREDIT NOTE/DEBIT NOTE** button to add a new credit/ debit note.

Credit/Debit Notes - Supplier Details

There are no notes to be displayed.

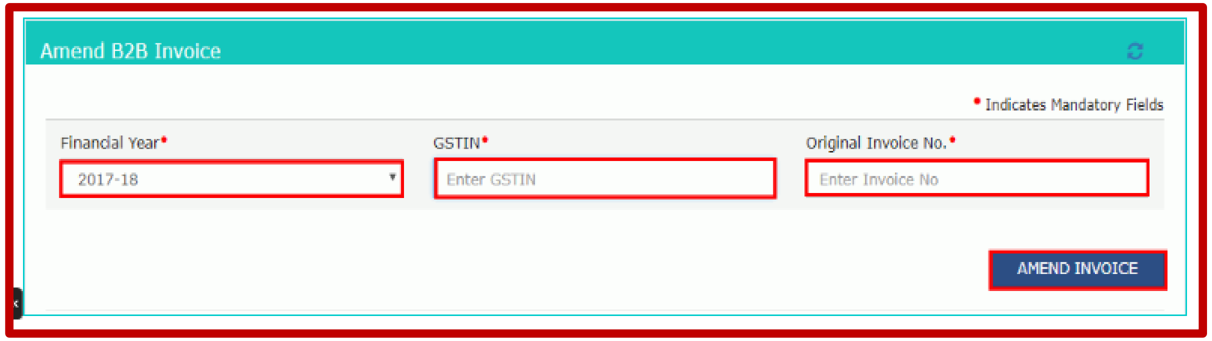
BACK | ADD CREDIT NOTE/DEBIT NOTE

Debit /Credit Notes Received

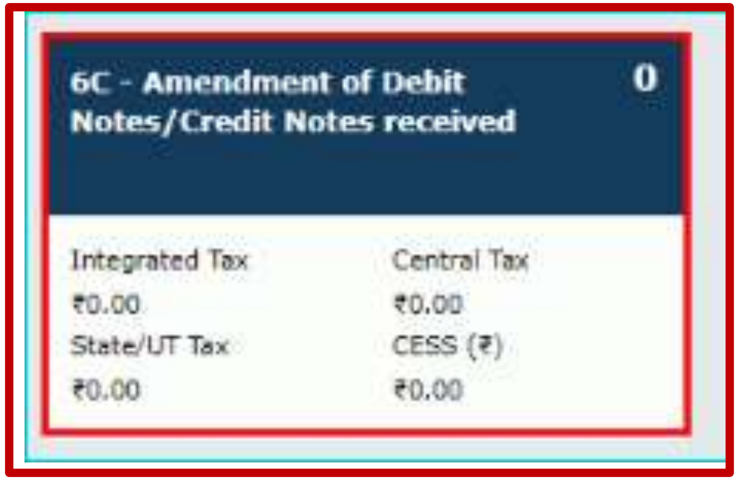


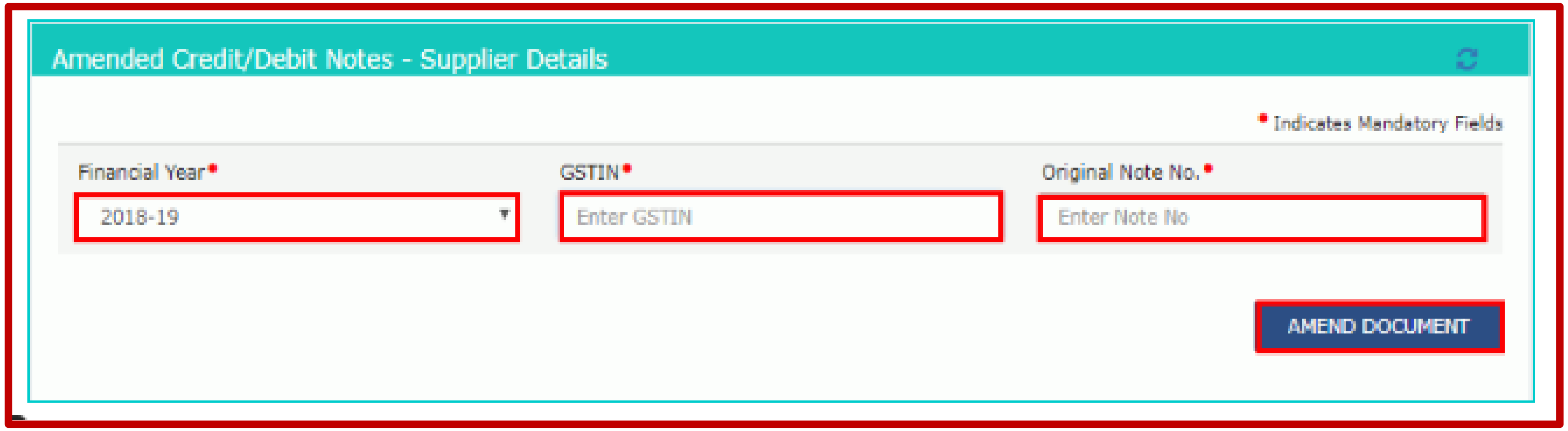
Amendment – Invoices

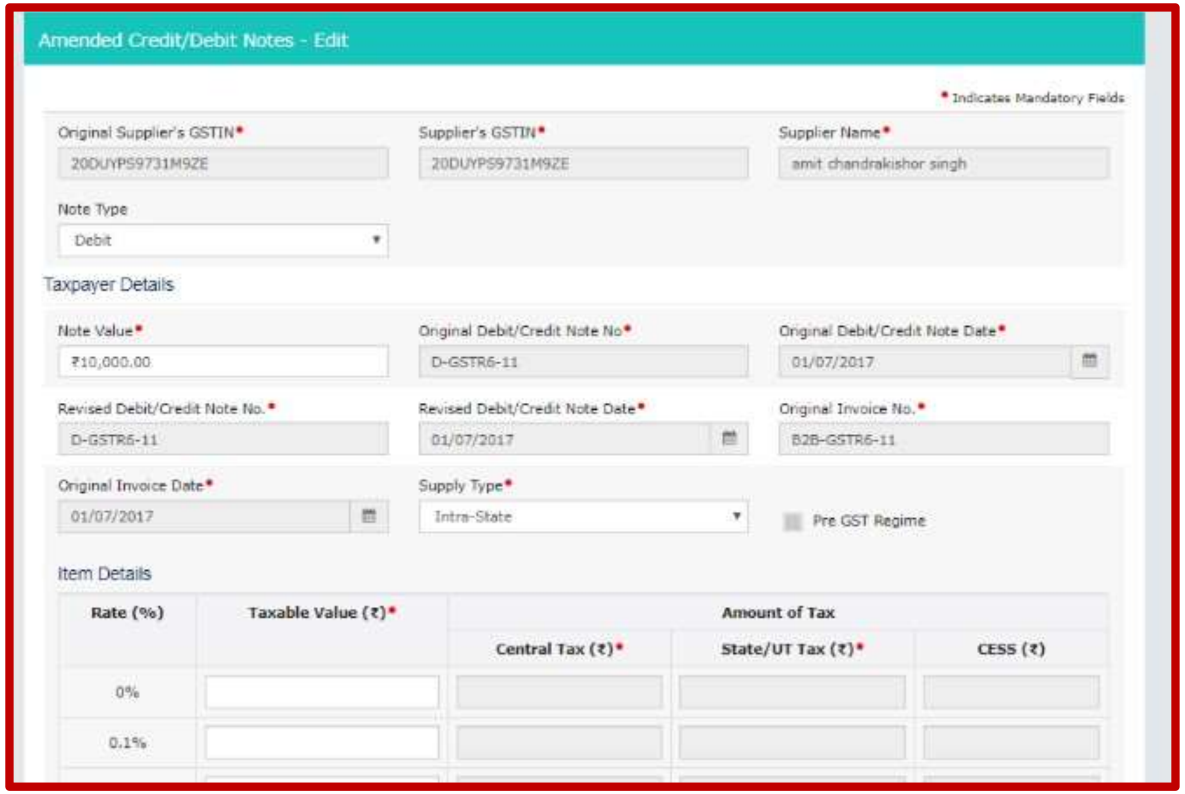
GSTR 6 – Return by Input Service Distributor



Amendment – Debit / Credit Notes







Revised Credit/Debit Note No.	Revised Credit/Debit Note Date	Original Invoice No	Original Invoice Date	Original Debit/Credit Note No	Original Debit/Credit Note Date	Taxable value(₹)	IGST	CGST	SGST	CESS	Actions
D-GSTR6-11	01/07/2017	B2B-GSTR6-11	01/07/2017	D-GSTR6-11	01/07/2017	10,000.00	0.00	250.00	250.00	100.00	

Total ITC available and Eligible ITC/ Ineligible ITC distributed

The **ITC Details** table contains the details from Table 5 & 8.

The below table (Distributed credit reconciliation table) contains details from **ITC Details** table.

If credit note is more than the invoice amount in Form GSTR-6, then it will create negative amount in CGST & SGST heads for distribution.

However, taxpayer will be able to distribute this amount as IGST, if they have sufficient IGST balance.

Dashboard › Returns › GSTR-6 › ITC Details   English

GSTIN - 07ACQPG4437P7ZT   Business Name - Digix 21
FY - 2019-20   Return Period - May   Status - Not Filed   Due Date - 13/06/2019

ITC DETAILS

Total ITC available for distribution shall be auto updated based on the inward supplies reported in table no. 3 and 6 except where Place of Supply(PoS) lies in Supplier's State in case of inter-State supplies. ITC taken back through issue of ISD credit note(s) will also be added to the total credit available for distribution.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
a. Total ITC available for distribution	1,08,000.00	-43,200.00	-43,200.00	0.00
b. Amount of eligible ITC	15,000.00	0.00	0.00	0.00
c. Amount of ineligible ITC	6,600.00	0.00	0.00	0.00

Distributed credit reconciliation table

Description	Amount of ITC distributed including negative amounts in table 4A	Utilization of ITC for distribution			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	2	3	4	5	6
Integrated tax	21,600.00	0.00	0.00	0.00	
Central Tax	43,200.00	0.00	0.00		
State/UT Tax	43,200.00	0.00		0.00	
Cess	0.00				0.00
Total	1,08,000.00	0.00	0.00	0.00	0.00

BACK   CALCULATE ITC   SAVE

Total ITC available and Eligible ITC/ Ineligible ITC distributed

Distributed credit reconciliation table

Description	Amount of ITC distributed including negative amounts in table 4A	Utilization of ITC for distribution			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	2	3	4	5	6
Integrated tax	21,600.00	21,600.00	0.00	0.00	
Central Tax	43,200.00	43,200.00	0.00		
State/UT Tax	43,200.00	43,200.00		0.00	
Cess	0.00				0.00
Total	1,08,000.00	1,08,000.00	0.00	0.00	0.00

BACK CALCULATE ITC SAVE

4 - Total ITC available and Eligible ITC/Ineligible ITC distributed

Total ITC available
₹21,600.00

Total Eligible ITC
₹15,000.00

Total Ineligible ITC
₹6,600.00

Dashboard › Returns › GSTR-6 › ISD English

ISD - Add

* Indicates Mandatory Fields

Eligibility of ITC*: Eligible

Unit Type*: Registered

GSTIN of Registered recipient*: 07AJIPA1572E01X

ISD Document Type*: ISD Invoice

ISD Invoice Number*:

ISD Invoice Date*: DD/MM/YYYY

Details

Sr. No.	Distribution of ITC			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1				

BACK SAVE

Input Service Distribution - Summary

Eligible ITC Ineligible ITC

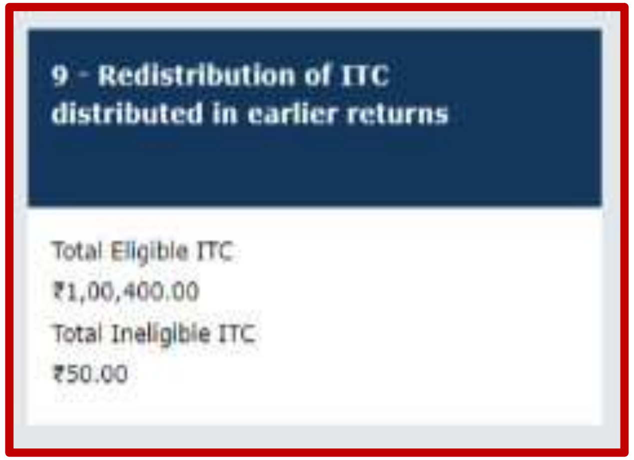
Processed Invoices

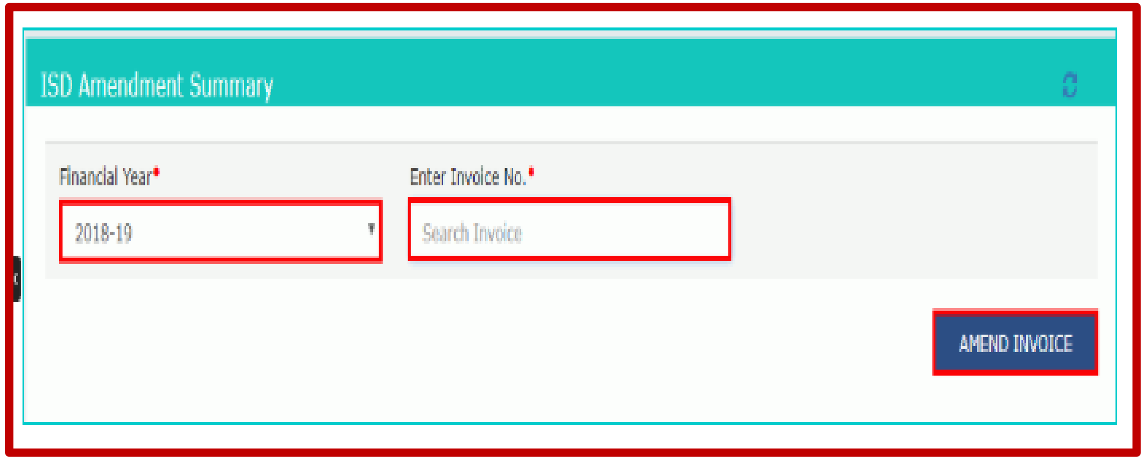
Recipient details	Document type	No Of Documents	Total Integrated Tax Value (₹)	Total State/UT Tax Value (₹)	Total Central Tax Value (₹)	Total CESS Value (₹)
29-Karnataka	ISD Invoice	1	444.00	0.00	5,55,555.00	0.00

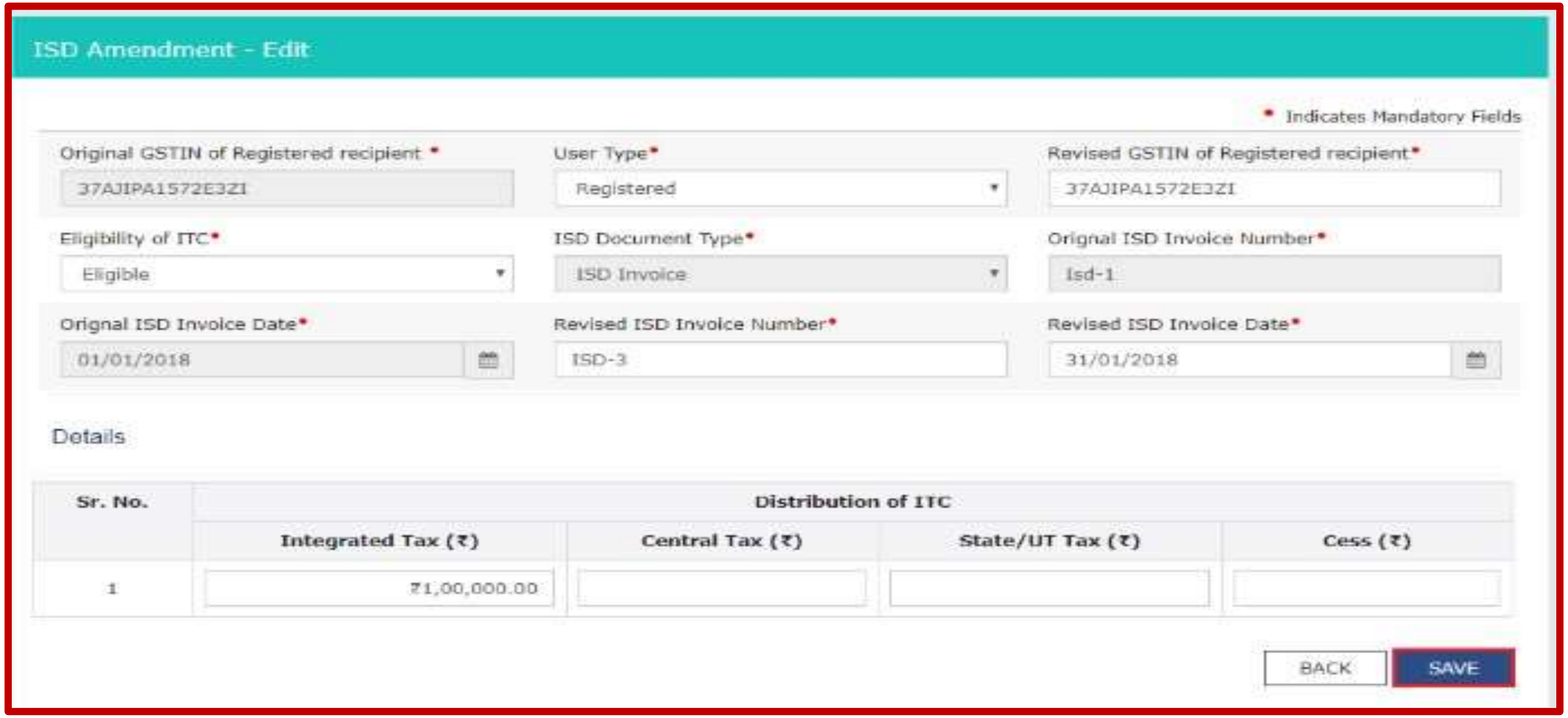
Redistribution of ITC distributed in earlier returns

In case the ITC was earlier distributed to a ***wrong recipient and taxpayer wants to redistribute*** it afresh:

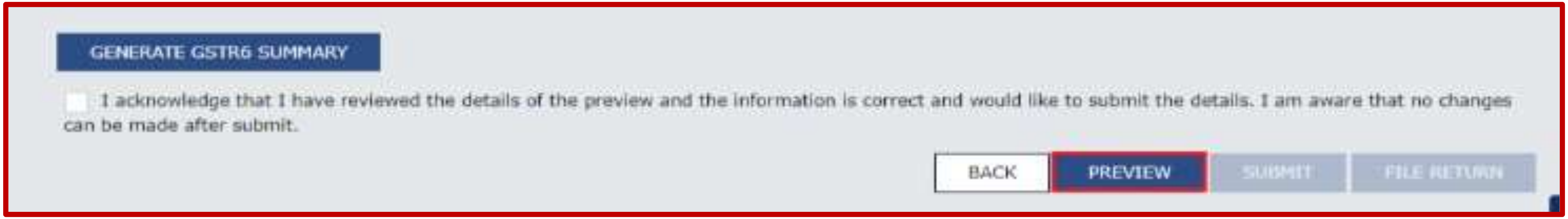
1. To enter details of redistribution of ITC available as eligible and ineligible ITC, click the **9 - Redistribution of ITC distributed in earlier returns** tile.
2. Select the **Financial Year** from the drop-down list.
3. In the **Enter Invoice No.** field, enter the invoice number/Credit note number which you want to amend.
4. Click the **AMEND INVOICE** button.

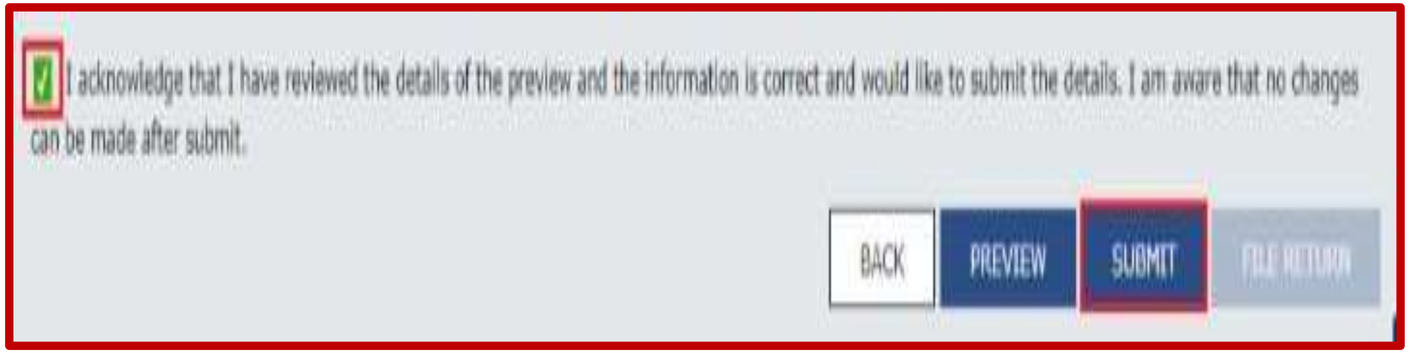






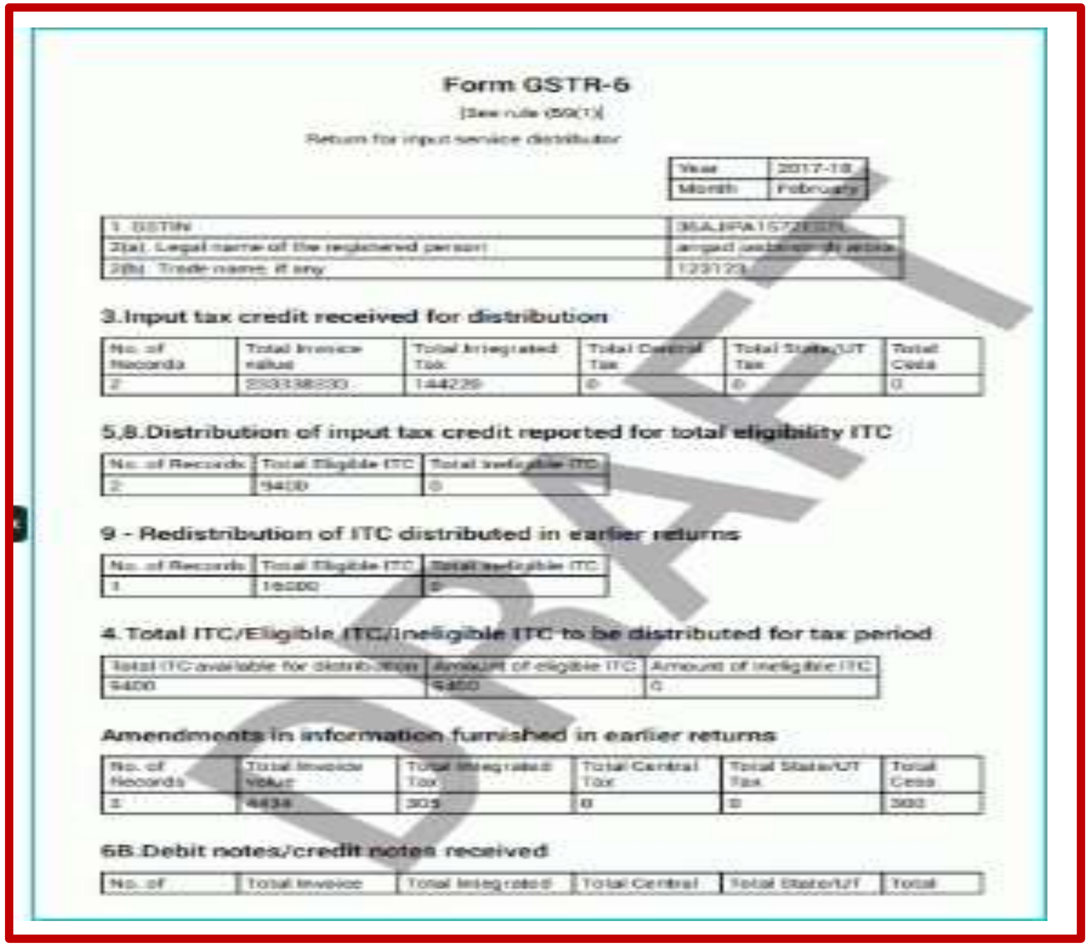
Preview and Submit of GSTR 6





Once you have entered all the details, click the **PREVIEW** button. This button will download the draft Summary page of your Form GSTR-6 for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections carefully before submitting Form GSTR-6. The PDF file generated would bear watermark of draft as the details are yet to be submitted.

Note - The submit button will freeze the invoices uploaded in the Form GSTR-6 for that particular month. You will not be able to upload any further invoices for that month.



Form GSTR-6

[See rule (59(1)]

Return for input service distributor

Year	2017-18
Month	February

1. GSTIN	[illegible]
2(a). Legal name of the registered person	[illegible]
2(b). Trade name, if any	123123

3.Input tax credit received for distribution

No. of Records	Total Invoice value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
2	[illegible]	144229	0	0	0

5,8.Distribution of input tax credit reported for total eligibility ITC

No. of Records	Total Eligible ITC	Total Ineligible ITC
2	9400	0

9 - Redistribution of ITC distributed in earlier returns

No. of Records	Total Eligible ITC	Total Ineligible ITC
1	16000	0

4.Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period

Total ITC available for distribution	Amount of eligible ITC	Amount of ineligible ITC
9400	9400	0

Amendments in information furnished in earlier returns

No. of Records	Total Invoice Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	4434	305	0	0	300

6B.Debit notes/credit notes received

No. of	Total Invoice	Total Integrated	Total Central	Total State/UT	Total

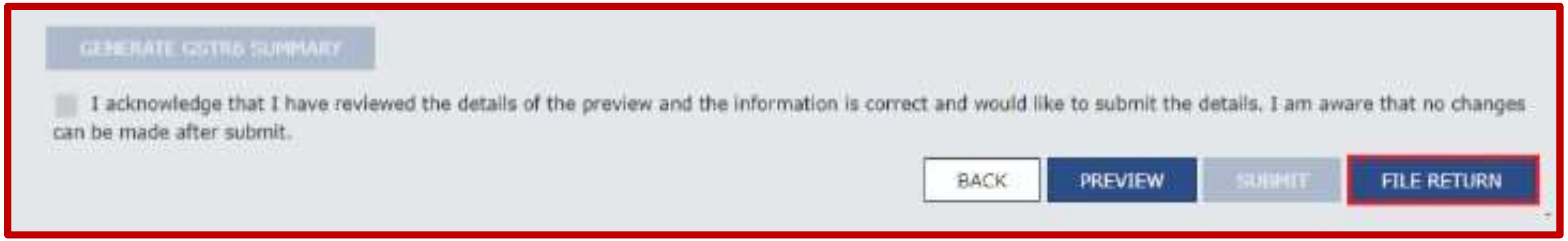
DRAFT

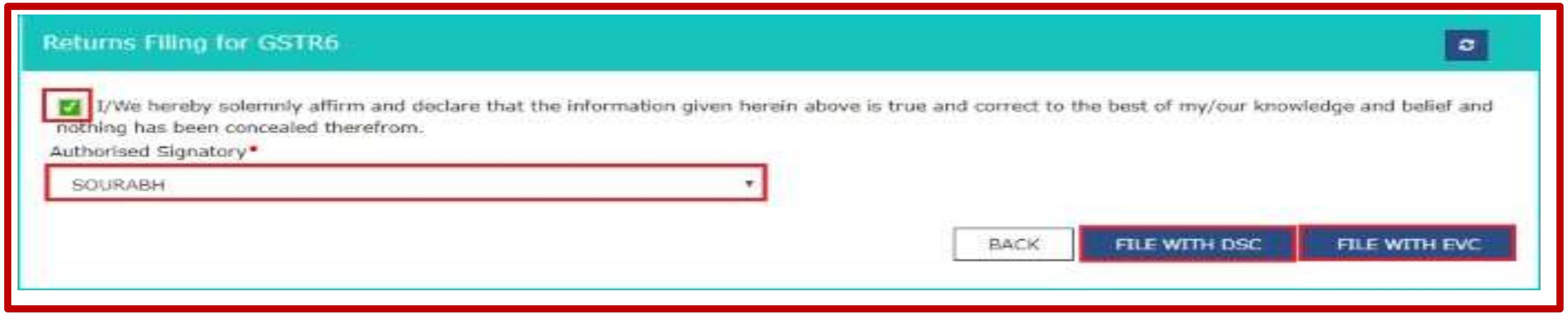
The **Returns Filing for GSTR6** page is displayed. Select the **Declaration** checkbox.

23.In the **Authorised Signatory** drop-down list, select the authorized signatory. This will enable the two buttons - **FILE WITH DSC** or **FILE WITH EVC**.

24.Click the **FILE WITH DSC** or **FILE WITH EVC** button.

Note: On filing of the GSTR6, notification through e-mail and SMS is sent to the Authorized Signatory.





GSTR 6A
Details of auto drafted supplies

GSTR 6A – Know the Return

What is GSTR-6A?
Form GSTR-6A is a system generated 'draft' Statement of Inward Supplies for an ISD (Input Service Distributor). Form GSTR-6A is a read only form. ISD cannot take any action in Form GSTR-6A.
Form GSTR-6A for a particular tax period changes, based on the details uploaded by the counter- party supplier, in their GSTR-1.

When can I view GSTR-6A of a tax period?
You can view Form GSTR-6A of a tax period -
When the counterparty has saved/submitted/filed their Form GSTR-1, then the invoices will be available for view in Form GSTR-6A.
When the counterparty has only uploaded invoice details, but has not submitted/filed their Form GSTR-1, then such saved documents will also be available for view in Form GSTR-6A.

Do I have to file the GSTR-6A?
No, you don't have to file the GSTR-6A. It is a read-only document provided to you so that you have a record of all the invoices received from various supplier taxpayers in a given tax period.

Can I modify/add an invoice in my GSTR-6A in case of any errors or omission in the details uploaded by my supplier taxpayers?
No, you cannot make any changes to the GSTR-6A, as it is a read-only document. The information displayed in GSTR-6A is also available in GSTR-6 and any/all actions must be taken in the GSTR-6 by the receiver.

What are details available in GSTR-6A?
The details available in Form GSTR-6A are:
Input tax credit received for distribution by ISD: To view details of invoices uploaded by the supplier during the current tax period.
Debit / Credit notes (including amendments thereof) received during current tax period: To view details of debit or credit notes uploaded by the supplier during current tax period.

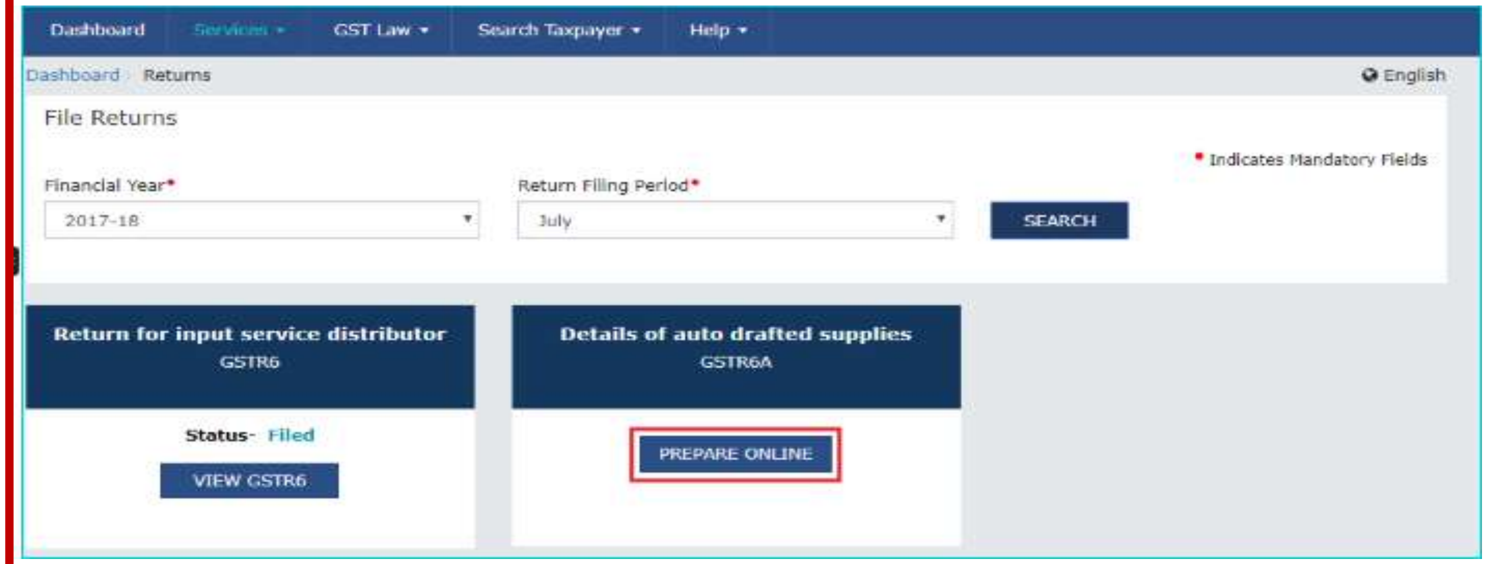
Contents of Return

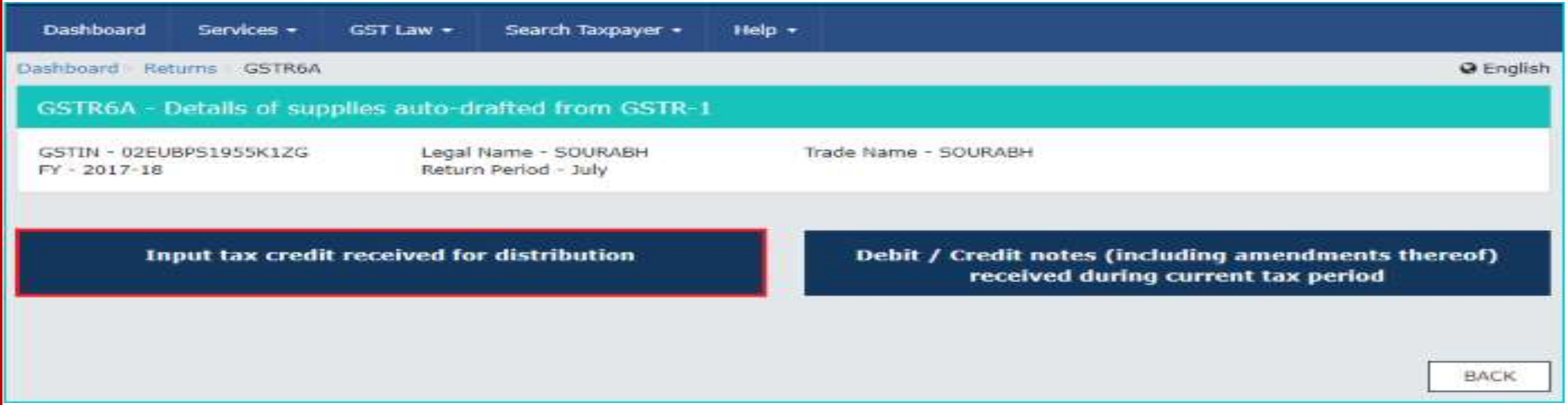
GSTR 6A – Details of Auto Drafted Supplies

In the GSTR6A - click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

Input tax credit received for distribution: To view details of input tax credit received for distribution.

Debit / Credit notes (including amendments thereof) received during current tax period: To view details of debit or credit notes received during current tax period.



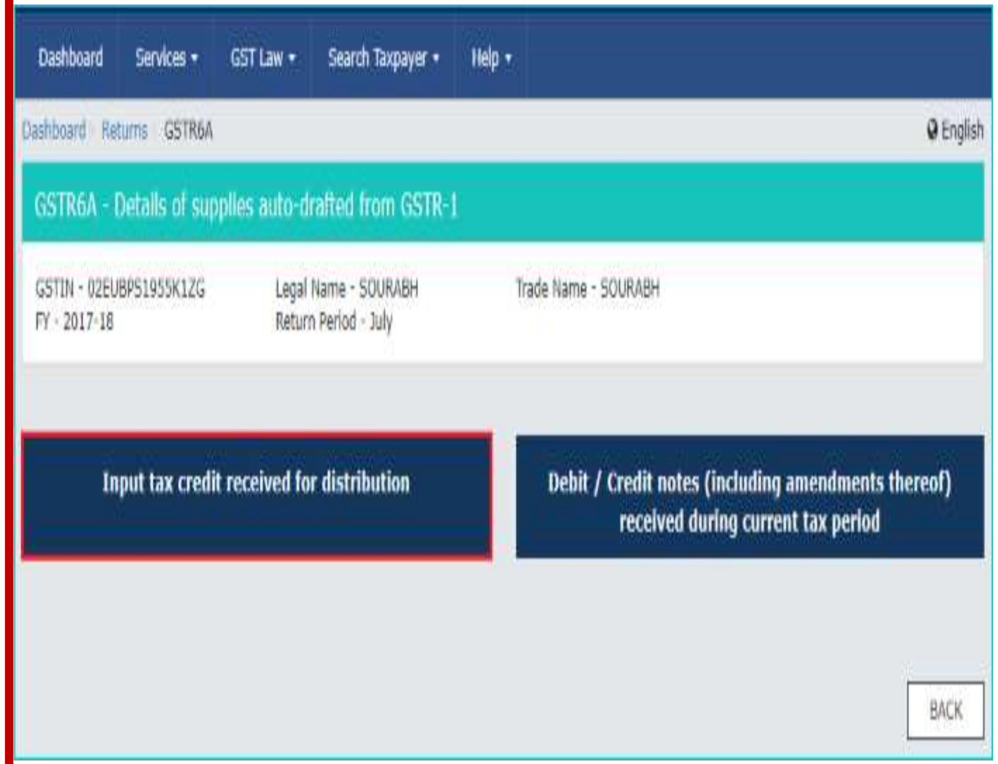


Input Received for Distribution

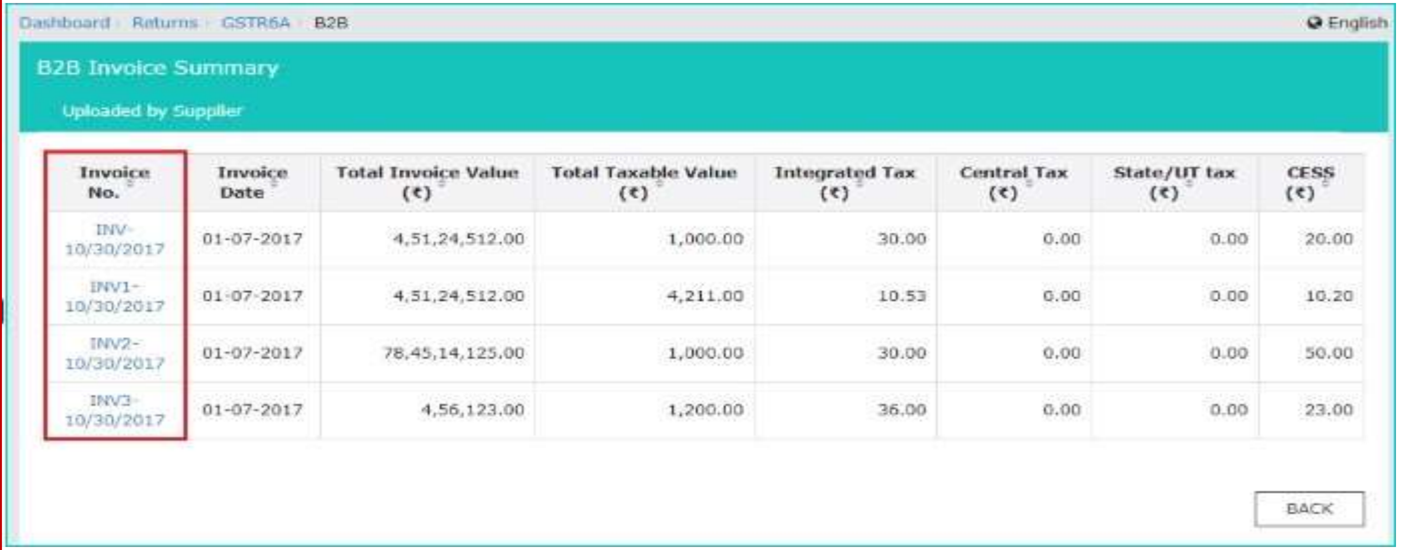
GSTR 6A – Details of Auto Drafted Supplies

Click the **Supplier's GSTIN** link under Supplier Details column and you will see a list of invoice line items under the “Uploaded by Supplier” tab.

Click the **Invoice No.** link under Invoice No. column.



Supplier Details	Supplier Name	Counter Party Submit Status
29AJIPA1572EDZ5	SAM PRIVATE LIMITED	YES



Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)
INV-10/30/2017	01-07-2017	4,51,24,512.00	1,000.00	30.00	0.00	0.00	20.00
INV1-10/30/2017	01-07-2017	4,51,24,512.00	4,211.00	10.53	0.00	0.00	10.20
INV2-10/30/2017	01-07-2017	78,45,14,125.00	1,000.00	30.00	0.00	0.00	50.00
INV3-10/30/2017	01-07-2017	4,56,123.00	1,200.00	36.00	0.00	0.00	23.00

Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS
3	1000	30	0	0	20

DN / CN (incd amendments) received during current tax period

To view details of debit or credit notes received during current tax period, click the **Debit / Credit notes (including amendments thereof) received during current tax period**.

Click the **Supplier's GSTIN** link under Supplier Details column and you will see a list of invoice line items under the "Uploaded by Supplier" tab

Debit / Credit notes (including amendments thereof) received during current tax period

BACK

Debit / Credit notes (including amendments thereof) received during current tax period

Supplier Details	Supplier Name	Counter Party Submit Status
29AJIPA1572EDZ5	SAM PRIVATE LIMITED	YES

Debit / Credit notes (including amendments thereof) received during current tax period

Uploaded by Supplier

Note Type	Credit/Debit Note No	Credit/Debit Note Date	Original Invoice No	Original Invoice Date	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
D	GSTR6toGSTR1-20D	13/07/2017	GSTR6toGSTR1-20	05/07/2017	1000	30.00	0.00	0.00	10.00

Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS
3	1000	30	0	0	10

GSTR 10
Final Return

GSTR 10 – Know the Return

What is Form GSTR-10?

A taxable person whose GST registration is ***cancelled or surrendered*** has to file a return in Form GSTR-10 called as Final Return. This is ***statement of stocks*** held by such taxpayer on ***day immediately preceding the date from which cancellation is made effective***. This return should be filed within ***three months of the date of cancellation or date of order of cancellation, whichever is later***. This is intended to provide details of ITC involved in closing stock (incd. inputs and capital goods) to be reversed/ paid by taxpayer.

Who needs to file Form GSTR-10?

Form GSTR-10 is required to be filed by ***every taxpayer except***:

(i) Input Service Distributor (ii) Non-resident taxable persons (iii) Persons required to deduct tax at source (TDS) under section 51 (iv) Persons paying tax under section 10 (Composition Taxpayer) (v) Persons required to collect tax at source (TCS) under section 52

Is it mandatory to file Form GSTR-10?

Yes, it is mandatory to file Form GSTR-10 in cases when GST registration is cancelled or surrendered.

I have applied for cancellation of registration. Can I still login to GST Portal to file Form GSTR-10?

Yes. Your log in will remain active for the remaining activities required to be fulfilled after cancellation.

What happens after Form GSTR-10 is filed?

After Form GSTR-10 is filed:

(i) ARN is generated on successful filing of the Form GSTR-10 Return.

(ii) An ***SMS and an email*** are sent to the applicant on his registered mobile and email id.

(iii) Electronic Cash/ Credit ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities.

(iv) The return filed shall be ***saved in the Record Search*** and will be made available to ***tax official*** also.

GSTR 10 – Prepare Online


Dashboard Final Return English

Help

1. It is **mandatory** to file form GSTR-10 for the taxpayers who are required to furnish return under section 39(1), once registration has been cancelled and or cancellation order is issued.
2. 'Nil' return can be filed in case there are **no** inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods/plant and machinery on which input tax credit is required to be reversed or the amount of tax required to be paid back to Government.

Final Return
GSTR 10

Due Date - 13/11/2018

PREPARE ONLINE | PREPARE OFFLINE

Important Message

Prepare Online:-

Taxpayers with less than or equal to 500 records per table (Table 8A, 8B & 8C and Table 8D) may make use of this facility.

Step to be taken:

- Click on 'Prepare Online'
- Update the Address for future correspondence and upload the CA certificate, if required.
- Fill the Invoices wise details (Table 8A, 8B & 8C) and without Invoices wise details (Table 8D)
- Click on 'Proceed to File' and File GSTR-10

Prepare Offline:-

Taxpayers with more than 500 records per table (Table 8A, 8B & 8C and Table 8D) can prepare their return by using the offline utility and subsequently upload on GST Common Portal.

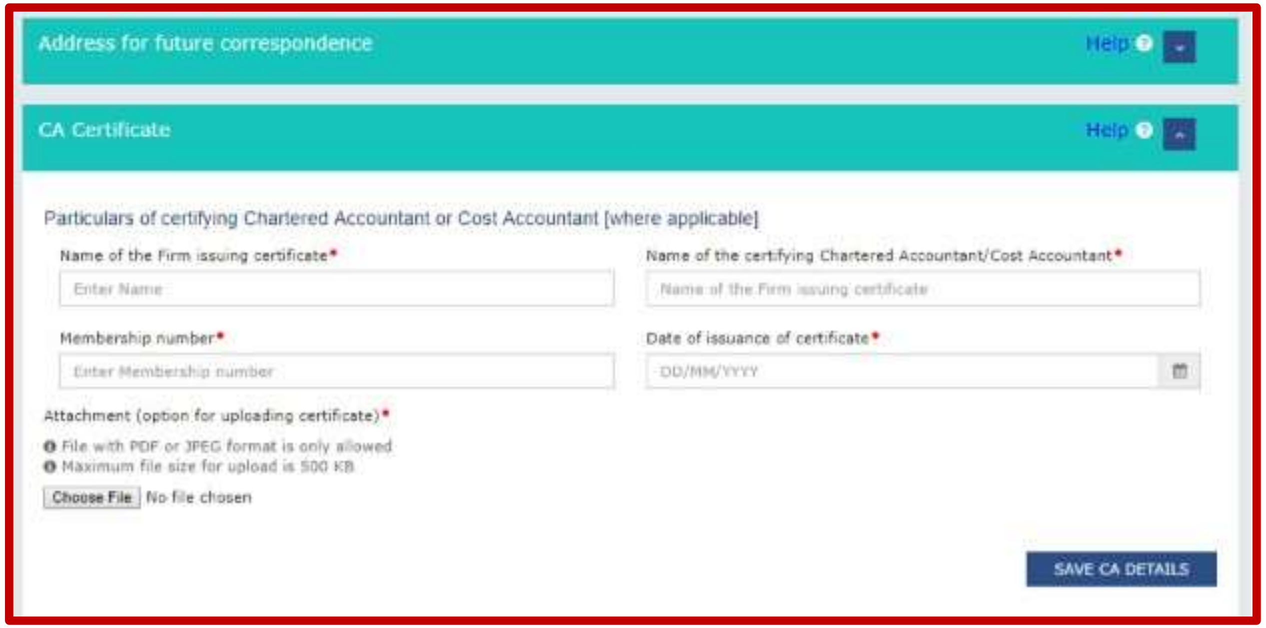
You can download the GSTR-10 offline tool from the 'Downloads' section in the pre-login page on the portal. You should have downloaded the Offline Tool and installed it on your computer.

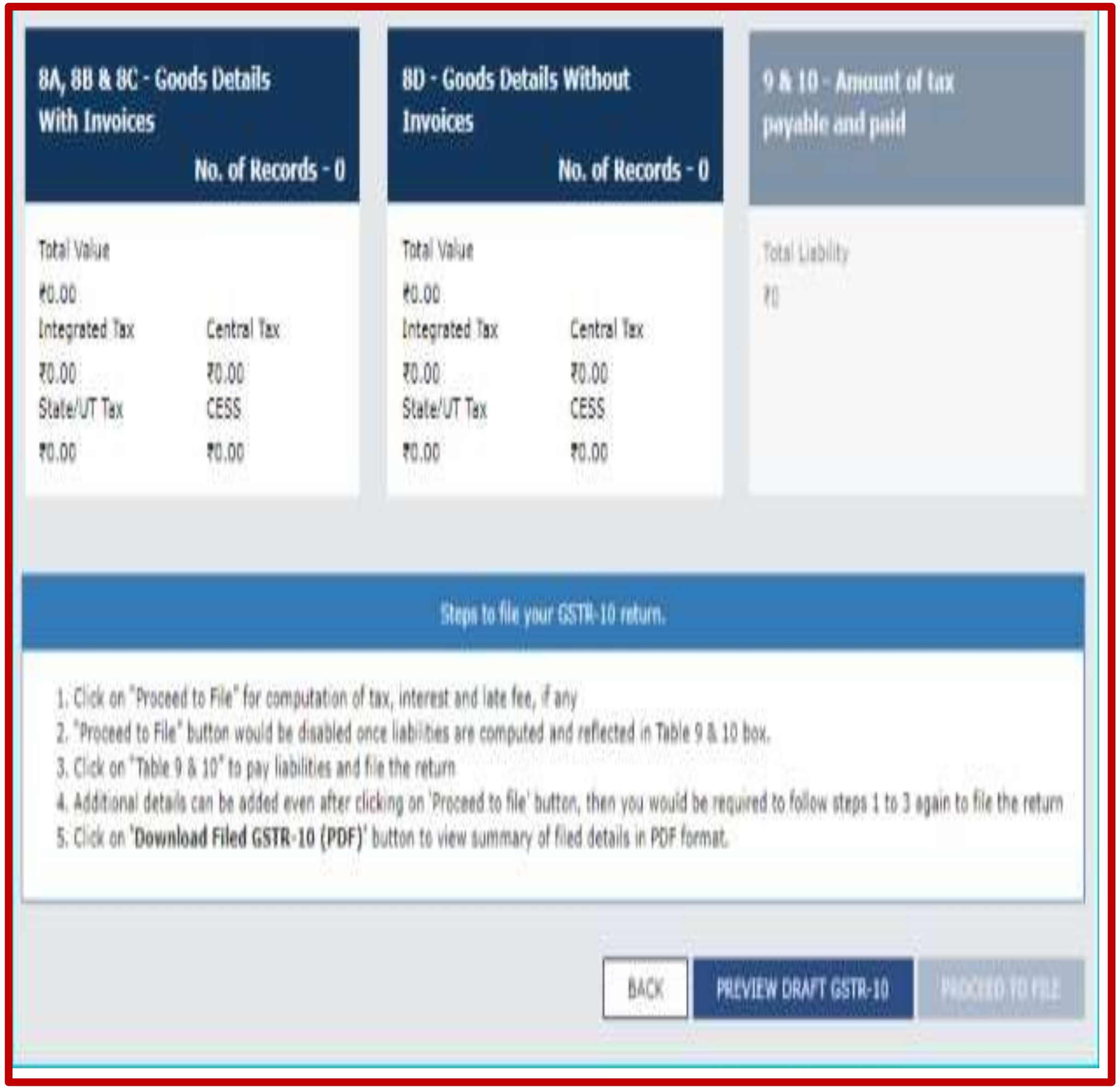
- Follow instructions in 'GSTR-10 offline tool' to add details and generate JSON file for upload
- Click on 'Prepare Offline' and select 'Upload' to upload JSON file and file the return with the help of instructions available on GSTR-10 dashboard.
- In case the uploaded file is processed with error an error file only with erroneous records can be downloaded from the link available beside status "Processed with Error"
- You can download uploaded details as JSON file, from 'Download' section to view, update or add new details in Offline tool.

Taxpayers having records up to 500 can also use offline utility for filing GSTR-10.

Final Return - Tables

GSTR 10 – Final Return

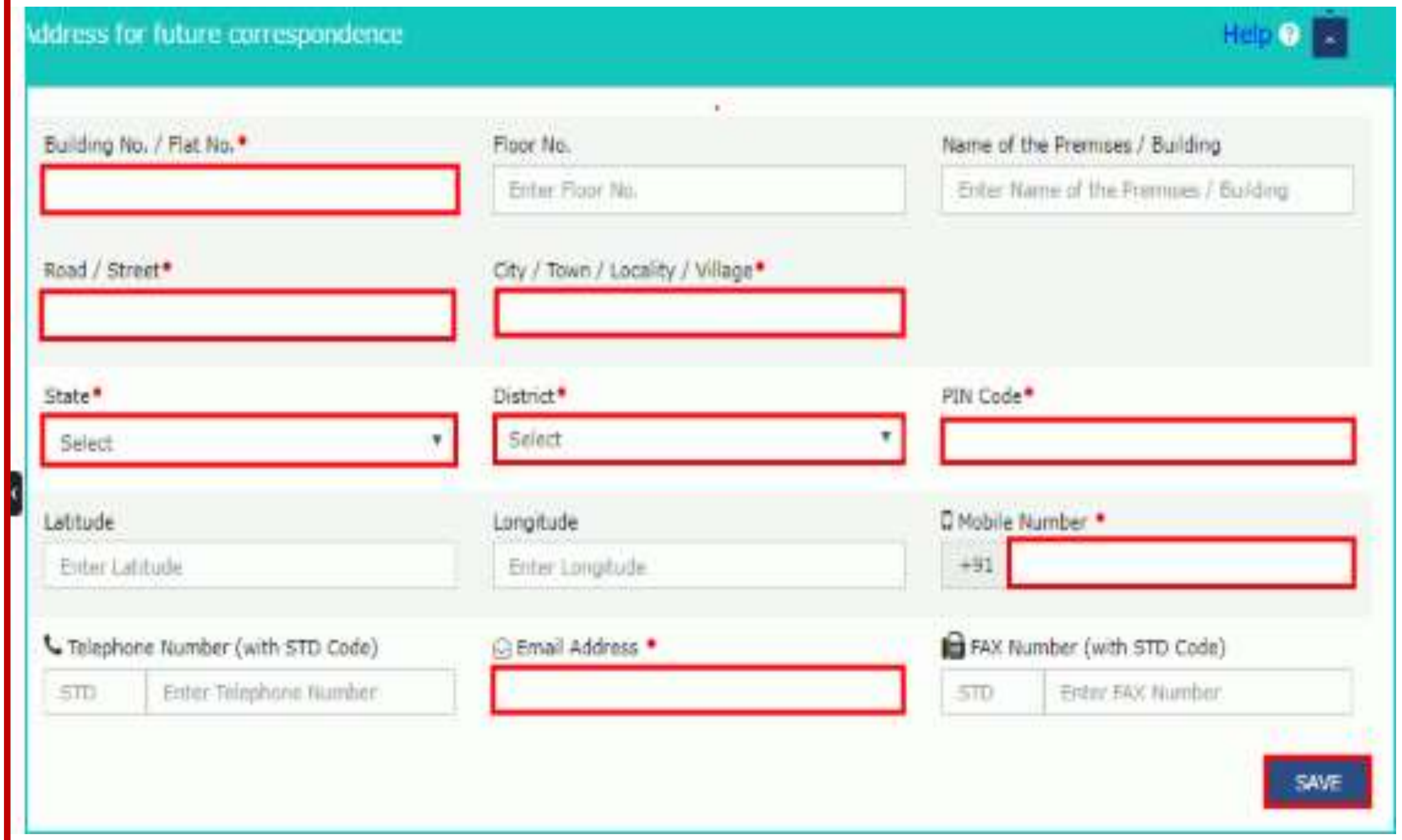




Enter the address for future correspondence.

Note: In cases, where application for cancellation is filed in ***Form REG-16***, address details would be auto-populated from Form REG-16 and is shown in ***editable format***.

Click the **SAVE** button.

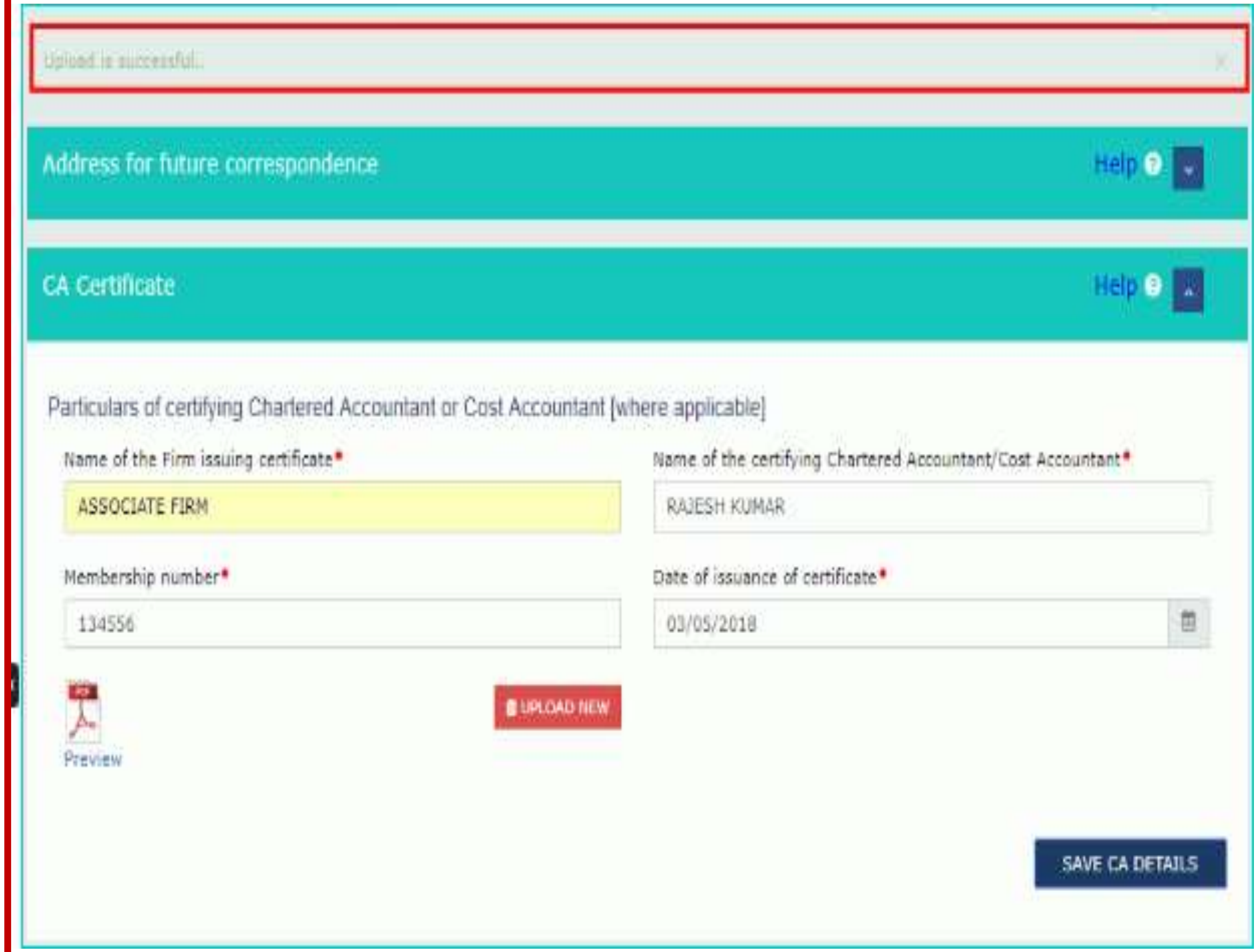


Update Particulars of certifying Chartered Accountant or Cost Accountant (If applicable)

In case, you want to update details of Chartered Accountant or Cost Accountant, enter the following details (if applicable) under the section on **Particulars of certifying Chartered Accountant or Cost Accountant:**

a)Name of the certifying accounting firm.
b)Name of the certifying Chartered Accountant / Cost Accountant in the certifying firm.
c)Membership number of the certifying firm.
d)Date of certificate issued by the certifying accounting firm.
Attach a scanned copy of the certificate.

Click **SAVE CA** details.



8A, 8B & 8C - Goods Details With Invoices

Table 8A, 8B & 8C - Goods Details With Invoices: To add details of goods with invoices.

Goods Details With Invoices - to add details of goods with invoices of suppliers registered in GST or CX/VAT regime

<u>In case of supplier registered in GST regime:</u>

i. In the **GSTIN** field, enter the GSTIN number of the supplier.

ii. In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.

iii. Select the **Invoice/Bill of entry Date** using the calendar.

iv. Enter the details of the item.

v. Click the **ADD** button and Click the **SAVE** button.

<u>In case of supplier registered in CX/VAT regime:</u>

i. In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.

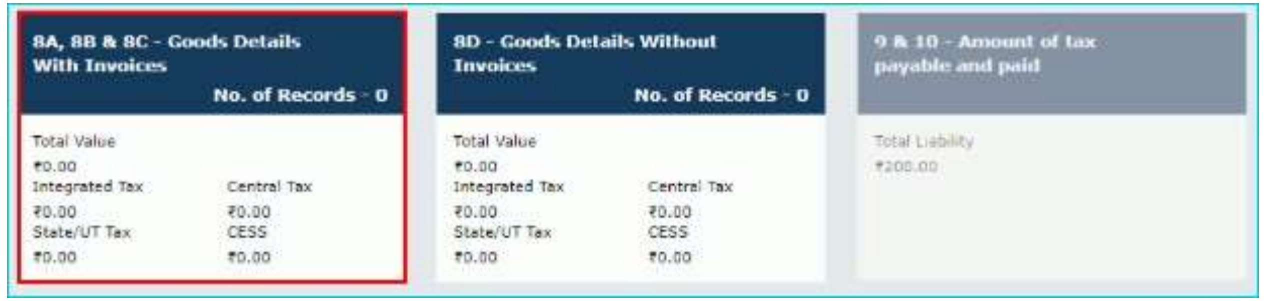
ii. In the **Invoice/Bill of entry Number** field, enter the invoice number.

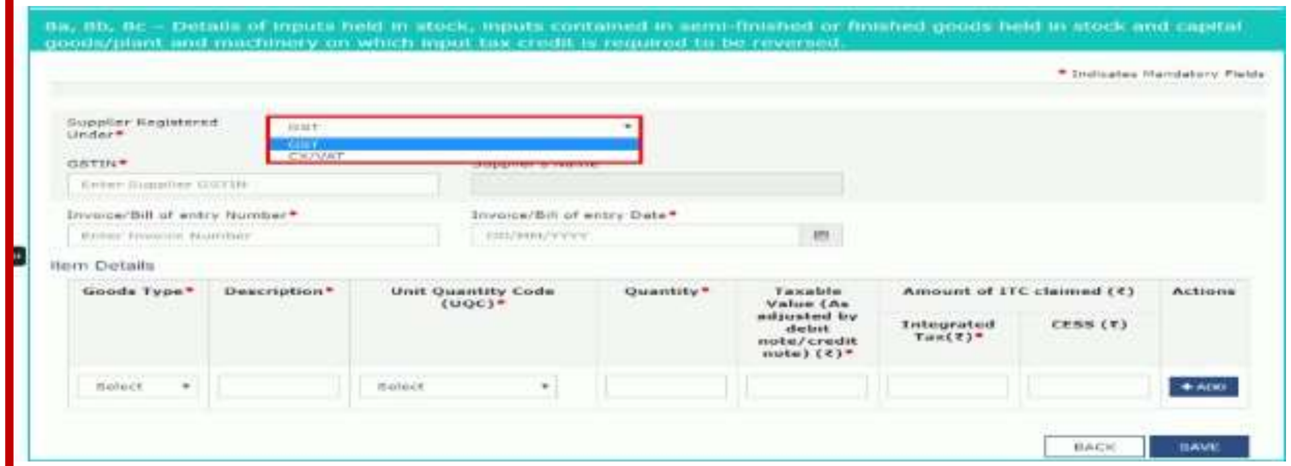
iii. Select the **Invoice/Bill of entry Date** using the calendar.

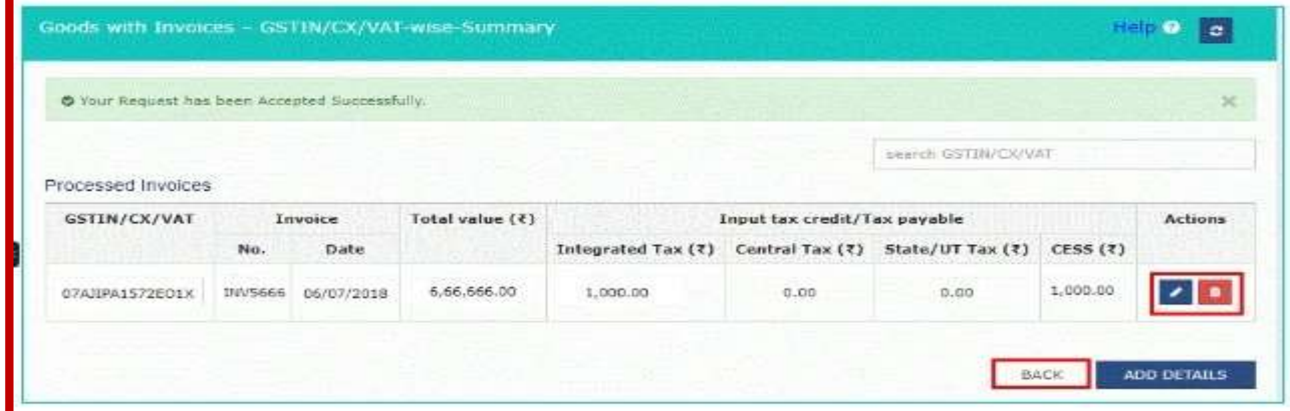
iv. Enter the details of the item.

v. Click the **ADD** button and Click the **SAVE** button.

Table 8D - Goods Details Without Invoices: To add details of goods without invoices.

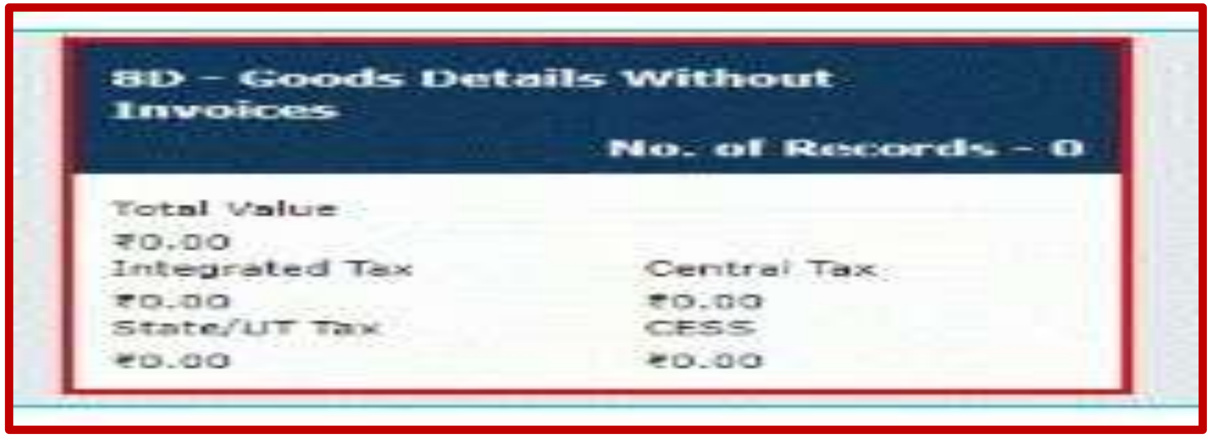


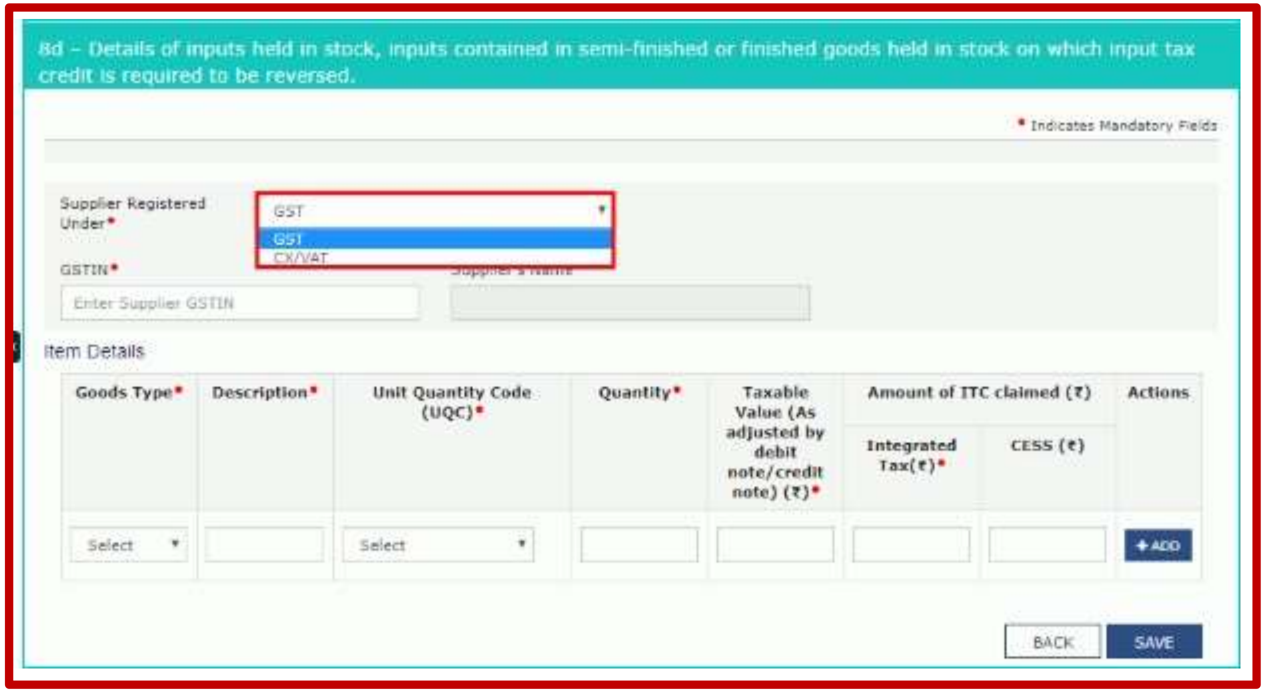


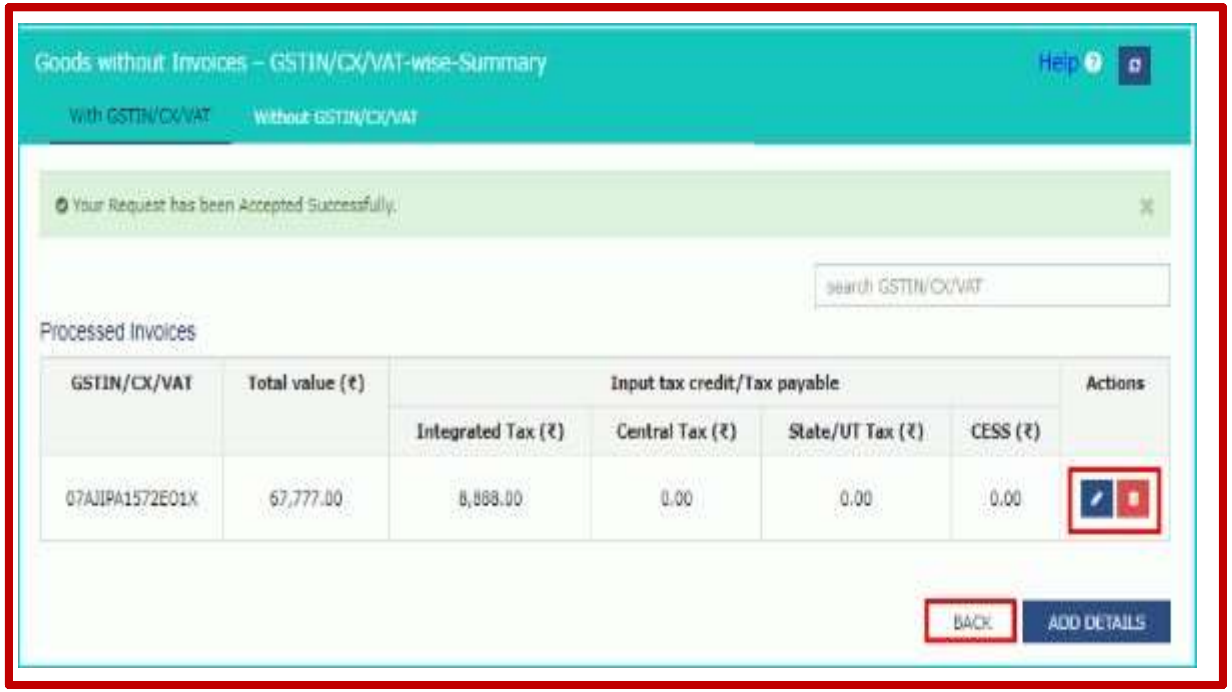


8D - Goods Details Without Invoices

Click the **8D - Goods Details Without Invoices** tile to add details of goods without invoices of suppliers registered in GST or CX/VAT regime.







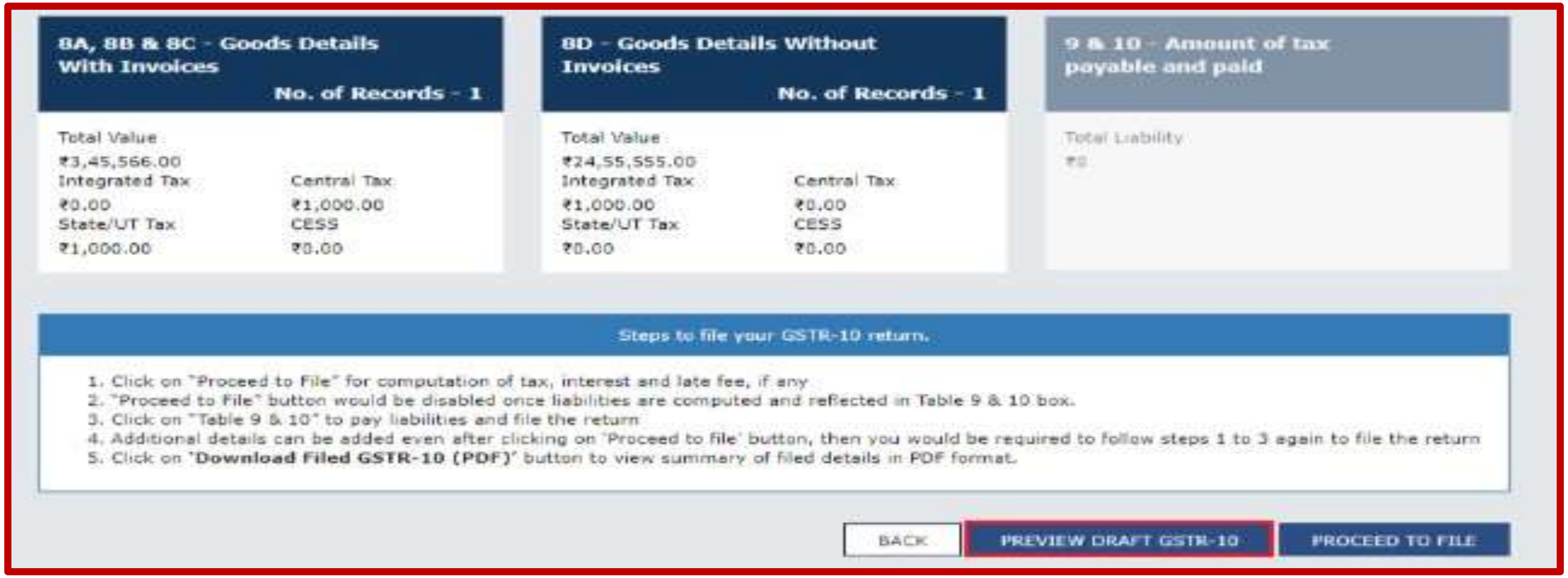
Preview Draft GSTR 10

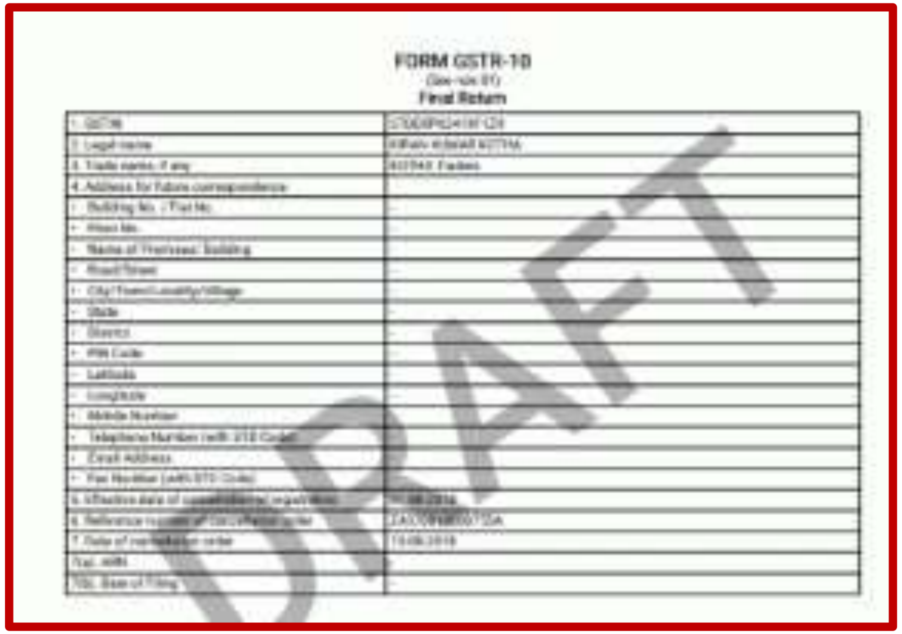
Once you have entered all the details, click the **PREVIEW DRAFT GSTR-10** button.

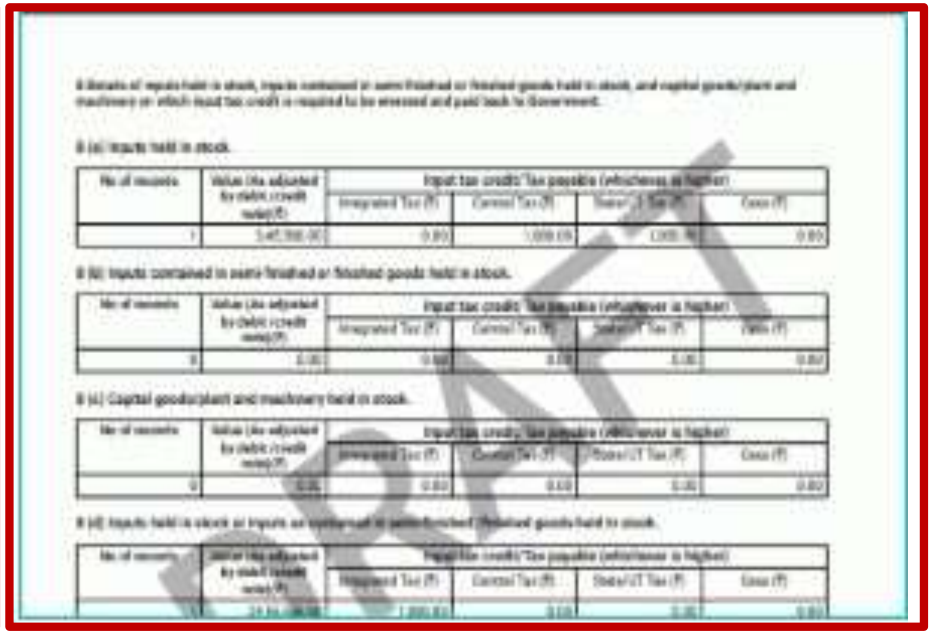
This button will download the draft Summary page of Form GSTR-10 for your review.

It is recommended that you download this Summary page and review the summary of entries made in different sections carefully.

The PDF file generated would bear watermark of draft as the details are yet to be filed.







Proceed to File and Payment of Tax

Click the **PROCEED TO FILE** button.

Once the status of Form GSTR-10 is Ready to File, **9 & 10 - Amount of tax payable and paid** tile gets enabled. Click the **9 & 10 - Amount of tax payable and paid** tile.

The cash and credit ledger balance as available on date are shown

Steps to file your GSTR-10 return.

1. Click on "Proceed to File" for computation of tax, interest and late fee, if any
2. "Proceed to File" button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on "Table 9 & 10" to pay liabilities and file the return
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return
5. Click on '**Download Filed GSTR-10 (PDF)**' button to view summary of filed details in PDF format.

BACK | PREVIEW DRAFT GSTR-10 | PROCEED TO FILE

9 & 10 - Amount of tax payable and paid

Total Liability
₹3,000.00

Cash and Credit Ledger Balance

Help

Description	Cash Ledger Balance					Credit Ledger B		
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT T. (₹)
Tax	₹0	₹0	₹0	₹0	₹0	₹3,00,000	₹23,400	₹23,40
Interest	₹0	₹0	₹0	₹0	₹0			
Late Fees		₹0	₹0		₹0			

Tax, Interest, Late fee payable and paid

Description	Tax Payable(₹)	Tax paid along with application for cancellation of registration (GST REG-16)	Balance Tax Payable(₹)	Paid through ITC(₹)				Tax to be paid in Cash(₹)
				Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
Integrated Tax	₹1,000	₹0	₹1,000	₹1,000	₹0	₹0		₹
Central Tax	₹1,000	₹0	₹1,000	₹0	₹1,000			₹
State/UT Tax	₹1,000	₹0	₹1,000	₹0		₹1,000		₹
CESS	₹0	₹0	₹0				₹0	₹

Available balance is 2,99,000.00

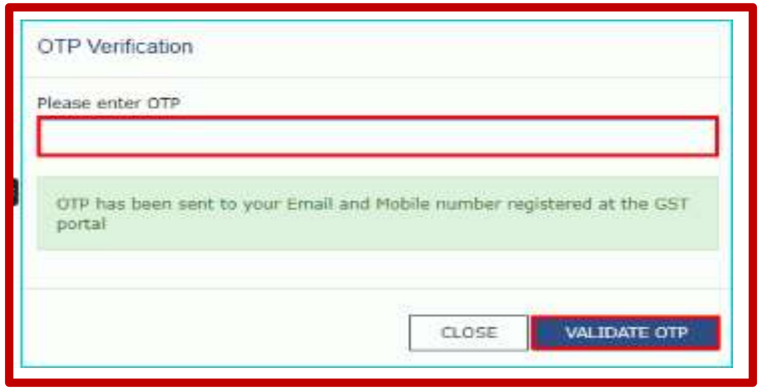
File GSTR 10 with EVC/ DSC

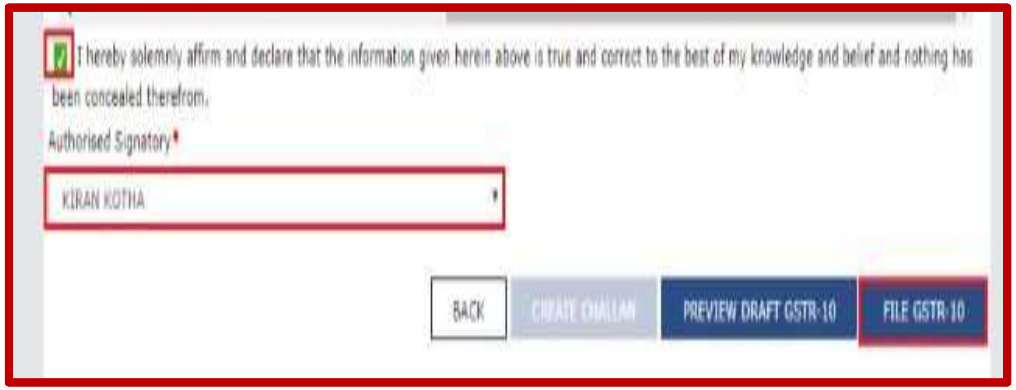
GSTR 10 – Final Return

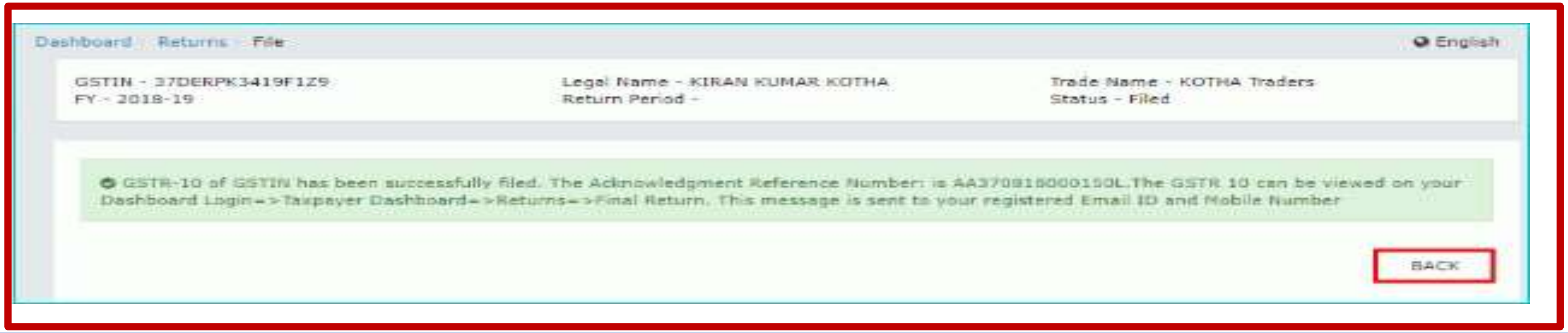
Select the **Declaration** checkbox.
Select the **Authorized Signatory** from the drop-down list.
Click the **FILE GSTR-10** button.

FILE WITH DSC:
Select the certificate and click the **SIGN** button.
FILE WITH EVC:
Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

The success message is displayed and ARN is displayed. Status of the Form GSTR-10 return changes to "Filed







GSTR 11

Return by UIN holder

GSTR 11 – Know the Return

What is Form GSTR-11?
Form GSTR-11 is to be filed by persons who have been assigned a Unique Identity Number (UIN). It is a statement of inward supply of goods or services or both received by an UIN holder.

Who needs to file Form GSTR-11?
Persons having Unique Identification Number (UIN) are required to file Form GSTR-11.

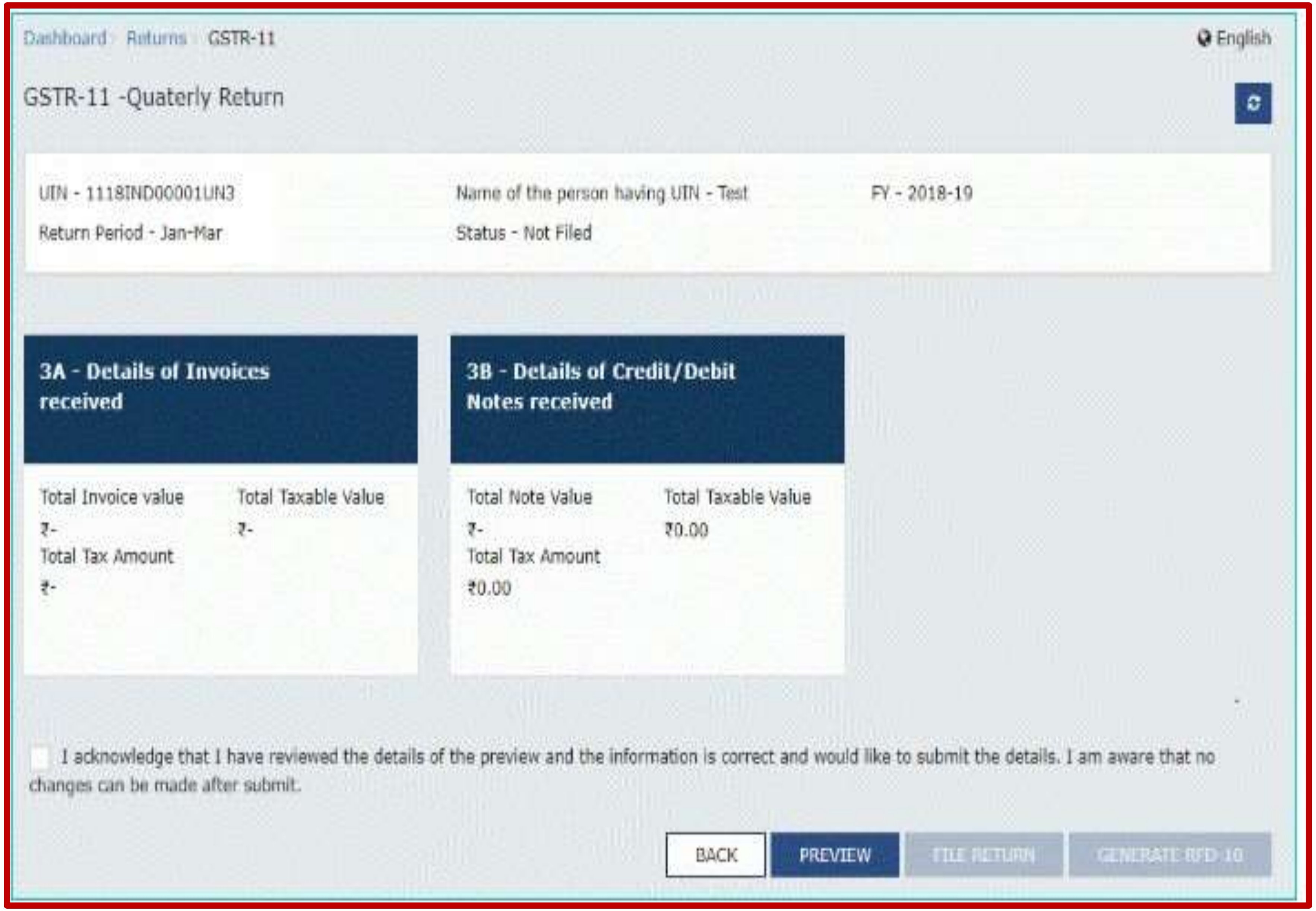
By when do I need to file Form GSTR-11?
Form GSTR-11 is to be filed on Quarterly basis. However, the form is not mandatory to be filed for such period in which there is no inward supplies received by such UIN holder. However, before claiming refund through Form GST RFD-10, filing of Form GSTR-11 is necessary for that relevant quarter.

Is there any due date to file Form GSTR-11?
There is no due date for Filing of Form GSTR-11. UIN holder can file Form GSTR-11 any time after end of the relevant Quarter.

Are there any ledgers maintained for UIN holders on GST Portal?
There are no Electronic Liability Register, Electronic Cash Ledger and Electronic Credit Ledger for UIN holders on GST Portal.

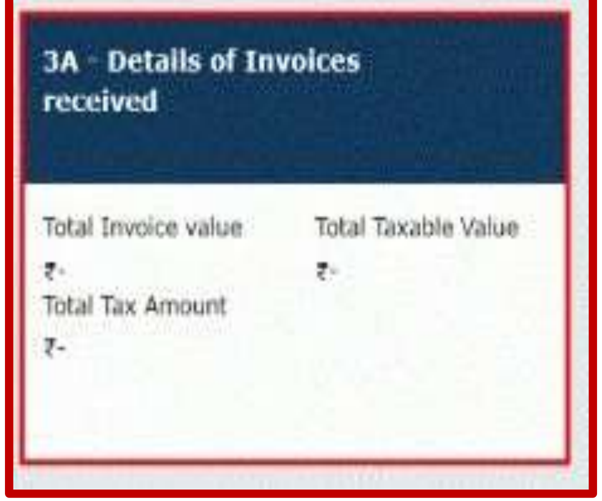
Return Dashboard

GSTR 11 – Statement of Inward supplies by UIN Holder



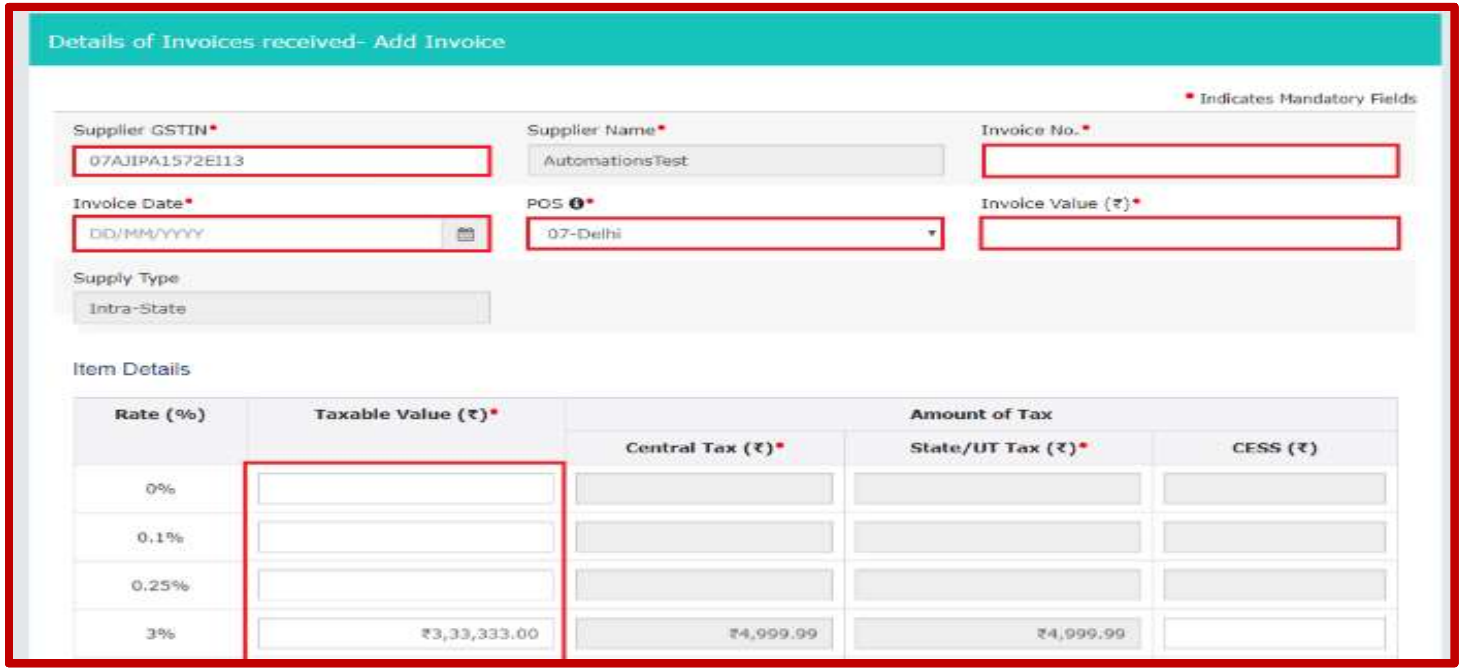
Details of Inward Received

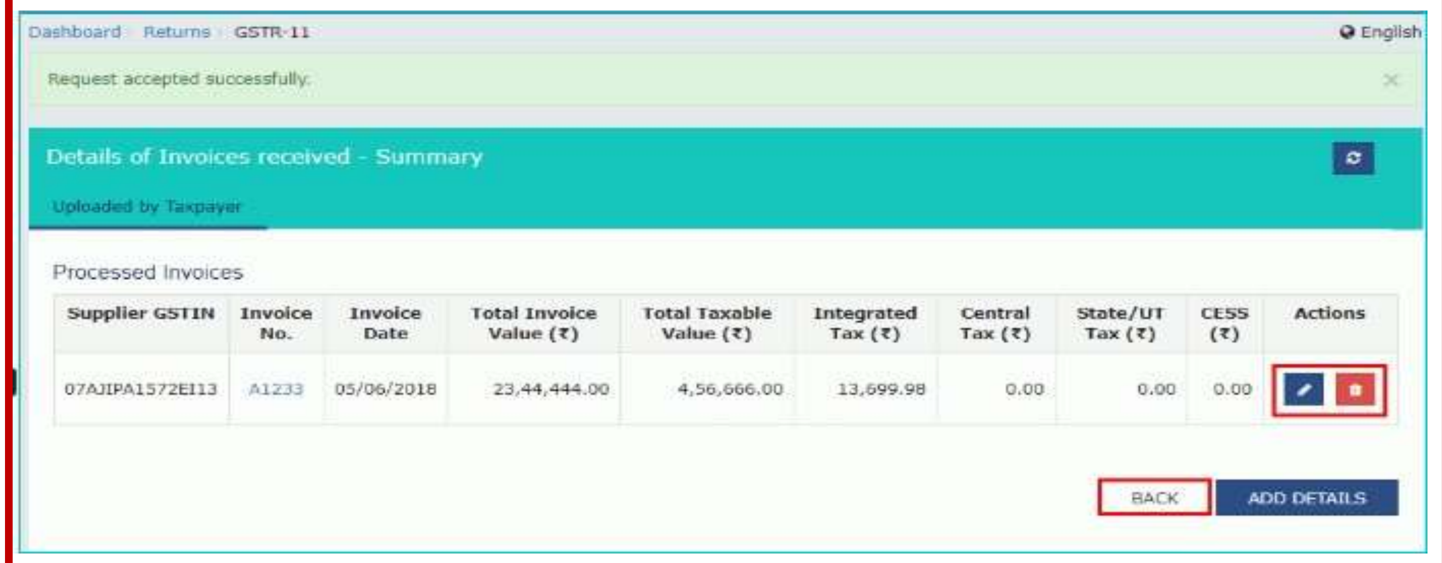
Details of Invoices received tile to enter details of taxable inward supplies received from registered taxpayers.



The Details of Invoices received- Add Invoice page is displayed. In the Supplier GSTIN field, enter the GSTIN of the supplier. The field accepts only GSTIN of Normal taxpayer or Non Resident taxpayer.
Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are auto-populated based on the GSTIN of the supplier.

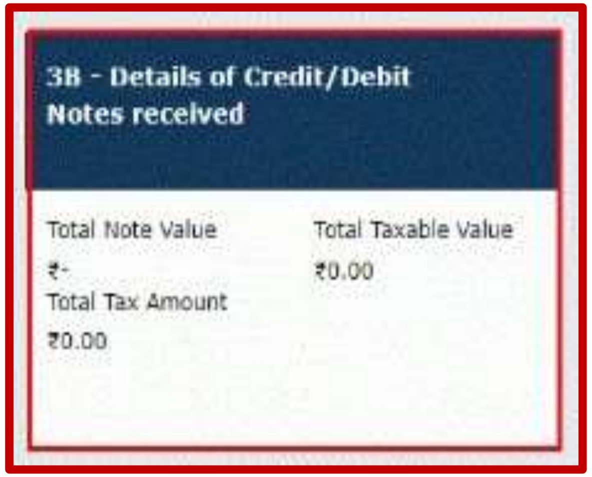
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. The CESS field is not auto populated and has to be entered by the taxpayer.





Details of Credit/Debit Notes received

Details of Credit/Debit Notes received - enter details of credit/debit notes received from registered taxpayers.

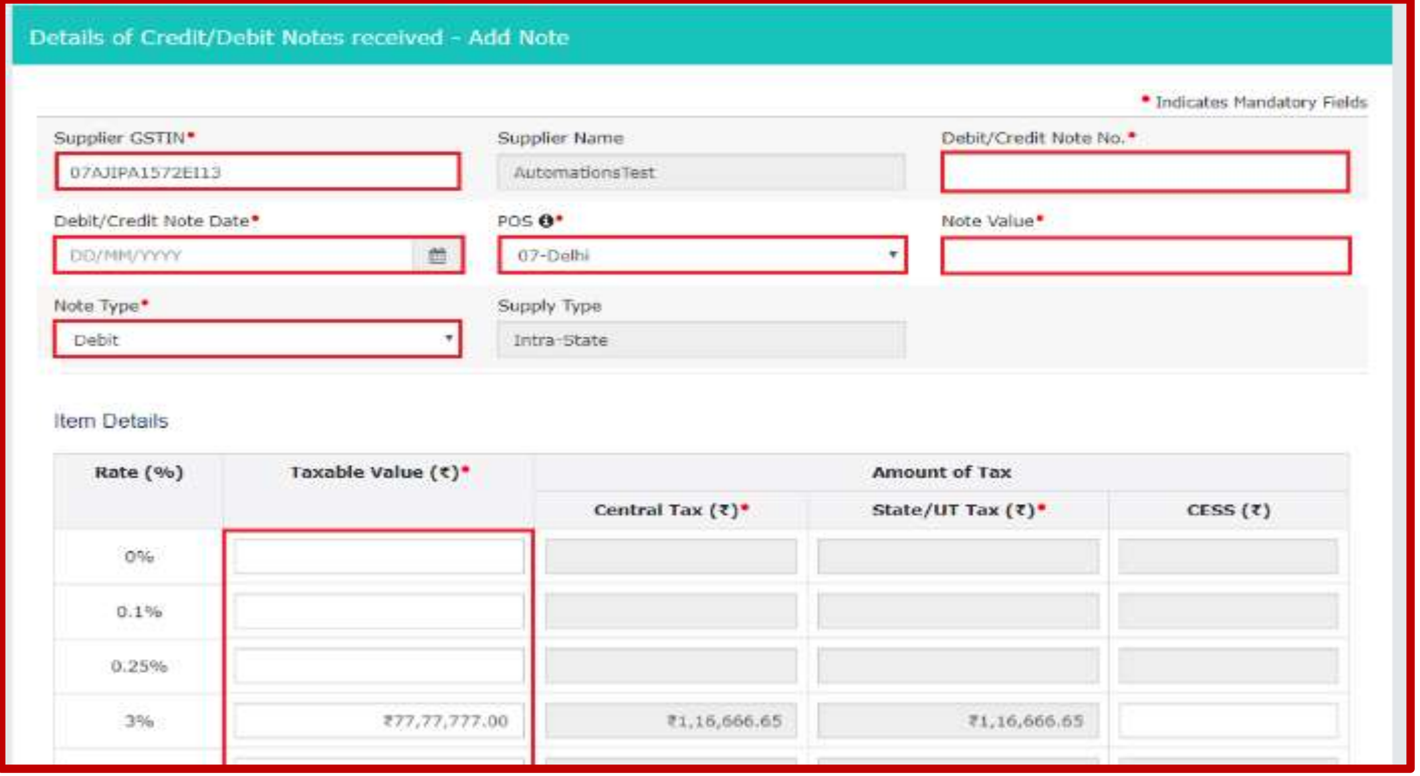


In the **Supplier GSTIN** field, enter the GSTIN of the supplier.

In the Debit/Credit Note No., Debit/Credit Note Date, Note Value and Note Type fields, enter the number, date, value and type of the Debit/Credit Note.

Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are auto-populated based on the GSTIN of the supplier.
The auto-populated POS is editable.

The CESS field is not auto populated and has to be entered by the taxpayer



Supplier GSTIN	C/D Note No.	C/D Note Date	Note Type	Note Value (₹)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
07AJIPA1572EI13	A123	04/06/2018	Debit	23,44,444.00	77,77,777.00	0.00	1,16,666.65	1,16,666.65	0.00	

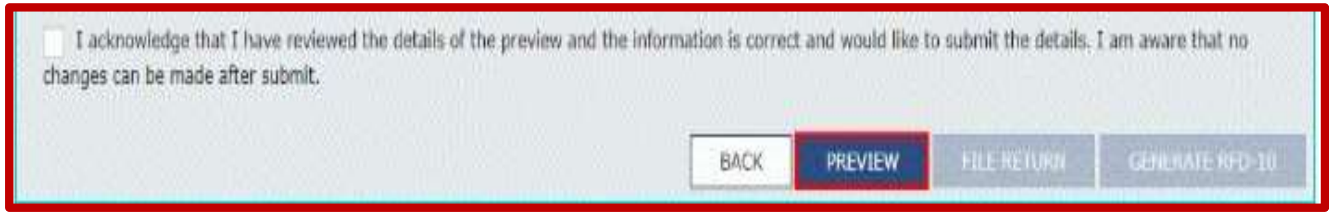
Preview GSTR 11

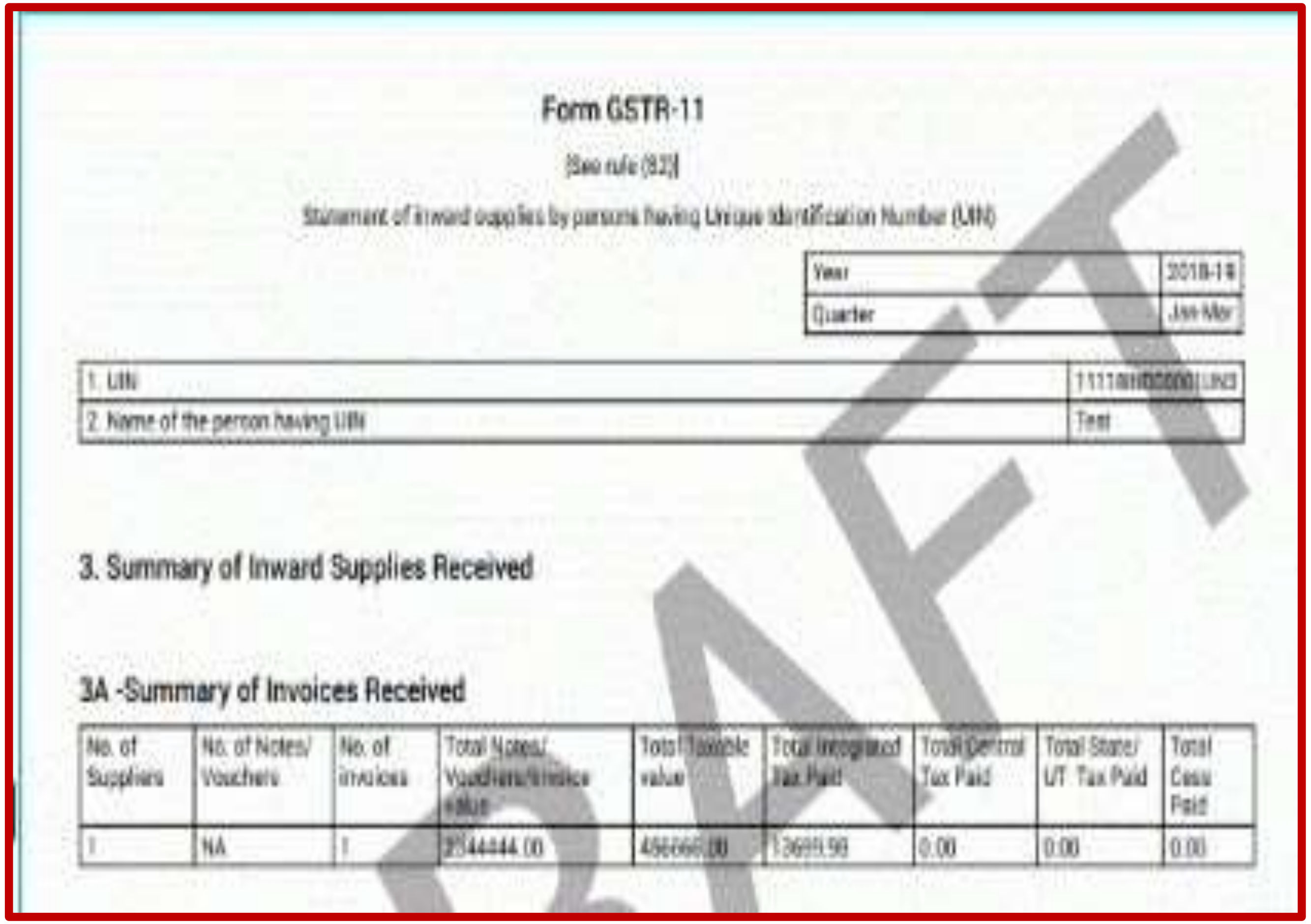
Once you have entered details, click **PREVIEW** button.

This button will download the draft Summary page of your GSTR-11 for your review.

It is recommended that you download this Summary page and review the summary of entries made in different sections before submitting the GSTR-11.

The PDF file is generated





Form GSTR-11

[See rule (82)]

Statement of inward supplies by persons having Unique Identification Number (UIN)

Year	2018-19
Quarter	Jan-Mar

1. UIN	[illegible]
2. Name of the person having UIN	Test

3. Summary of Inward Supplies Received

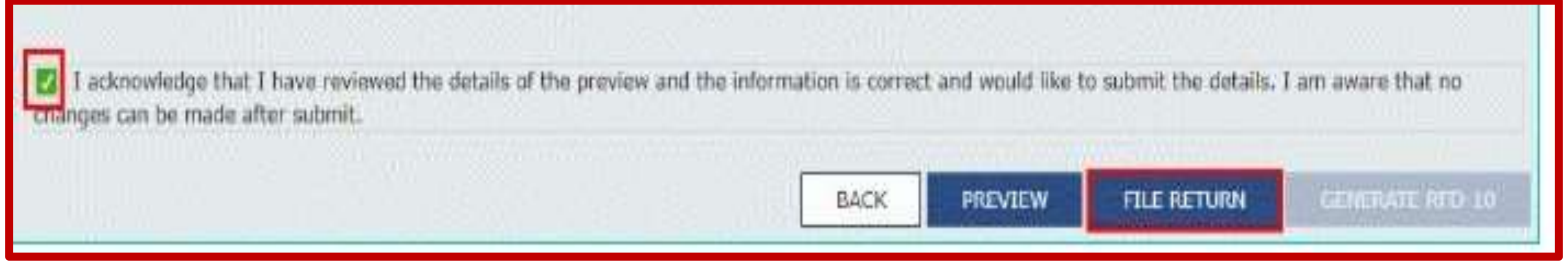
3A -Summary of Invoices Received

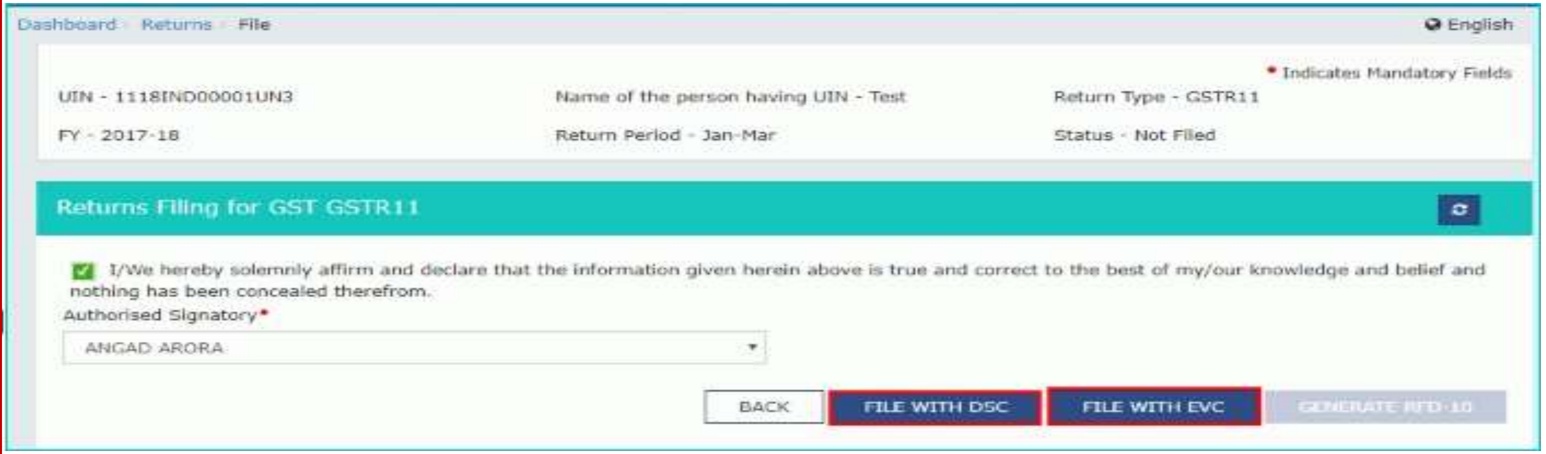
No. of Suppliers	No. of Notes/ Vouchers	No. of invoices	Total Notes/ Vouchers/Invoice value	Total Taxable value	Total Integrated Tax Paid	Total Central Tax Paid	Total State/ UT Tax Paid	Total Cess Paid
1	NA	1	2544444.00	456666.00	13699.98	0.00	0.00	0.00

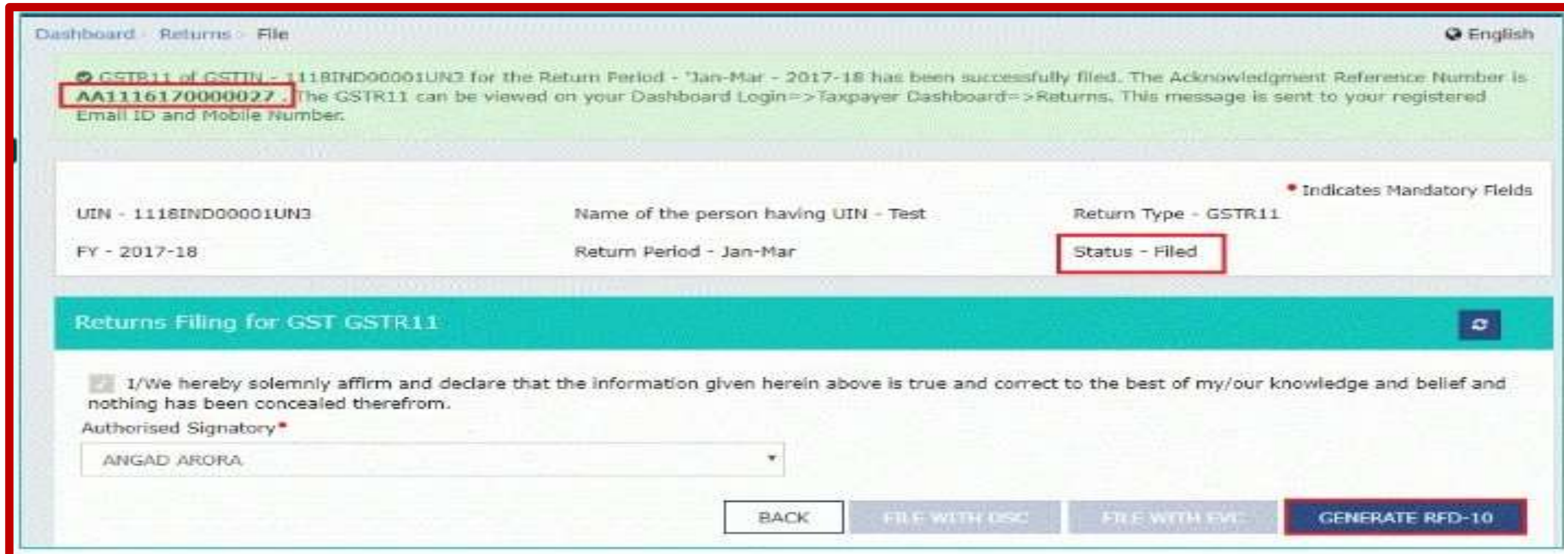
File GSTR-11 with DSC/ EVC

Select the **Declaration** checkbox.

Click the **FILE RETURN** button.
A message is displayed that **"Tax amount** as declared here would be posted as ***refund amount in RFD-10 State wise*** and same is non-editable on higher side. Select Yes to proceed to File.
No changes can be made in GSTR-11 after filing". Click the **YES** button
The success message is displayed and ARN is displayed. Status of the GSTR-11 return changes to "Filed".
You can click GENERATE RFD-10 button to generate GST RFD-10 application form of the same quarter for which Form GSTR-11 is filed.







Thank you

Thanks for your Patience and Time