

GST Returns – GSTR 3B & Payment of Tax



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Agenda Points

GSTR 3B and Payment of Tax

Queries and discussion



GSTR 3B and Payment of Tax



GSTR 3B – Legal Provision

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

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

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

GSTR 3B – Filing of Form – Theory and Practice

Financial Year •
2019-20

Return Filing Period •
March

SEARCH

EDIT

Please click here to edit your preference for Return Filing

Details of outward supplies of goods or services
GSTR1

Status- Filed

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)
GSTR2A

VIEW

DOWNLOAD

Comparison of liability declared and ITC claimed

VIEW

Monthly Return
GSTR3B

Due Date - 20/07/2020

PREPARE ONLINE

PREPARE OFFLINE

GSTR 3B – Filing of Form – Table Selection

GSTIN -

Legal Name -

Status - Not Filed

FY - 2020-21

Return Period - June

Due Date - 20/07/2020

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

A. Do you want to file Nil return? *

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

☐ Yes ☐ NO

* Indicates Mandatory Fields

Help

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

NIL Return

GSTR 3B – Tables of GSTR 3B

3.1 Tax on outward and reverse charge inward supplies

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

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

4. Eligible ITC

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

5. Exempt, nil and Non GST inward supplies

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

5.1 Interest and Late fee

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

6.2 TDS/TCS Credit

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

GSTR 3B – Table 3.1 – Outward Supplies and RCM

Dashboard > Returns > GSTR3B > Outward and Reverse Charge Inward

English

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

Help ?

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

CANCEL

CONFIRM

GSTR 3B – Table 3.2– 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

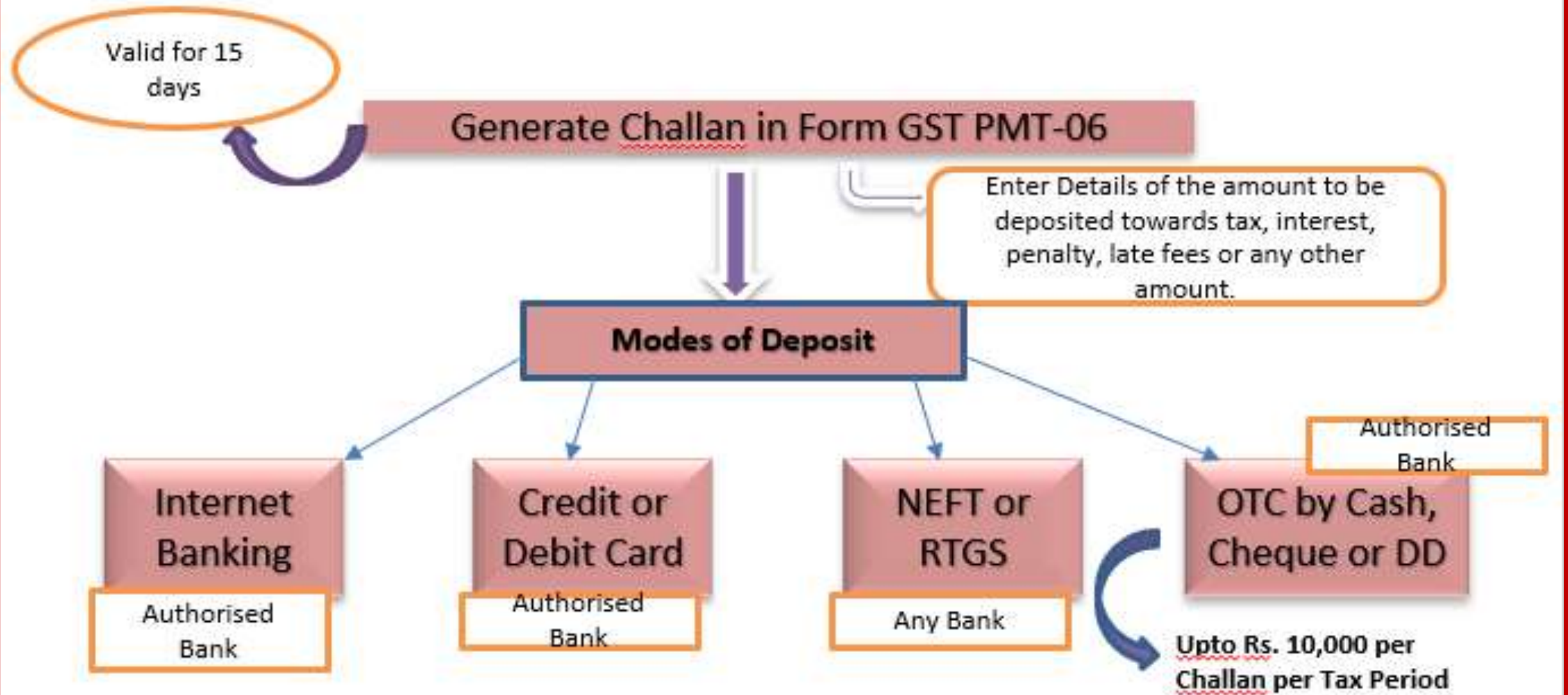
PREVIEW DRAFT GSTR-3B

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

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Create Challan

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Challan History

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

CONTINUE TO DASHBOARD >

GSTR 3B – Creation of Challan

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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

SAVE

GENERATE CHALLAN

Enter the amounts and select the method of payment i.e. e-payment, over the counter or NEFT/RTGS. Click on Generate Challan once all the details have been filled in.

GSTR 3B – Creation of Challan

GST Challan

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

Mode of Payment :- E-Payment


Details Of Taxpayer

GSTIN: [REDACTED] Email Address: [REDACTED] Mobile Number: [REDACTED]

Name: [REDACTED] Address: [REDACTED]

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0	0	0	1
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	0	0	0	0	0	1
Total Challan Amount:						
Total Challan Amount (In Words):						

Select Mode of E-Payment 

☒ Net Banking

[DOWNLOAD](#) [MAKE PAYMENT](#)

A summary page will appear containing all the details of the challan. Select the method of payment by choosing the bank through which payment is to be made. Click on **“Make Payment”** which will take us to the net banking account of the bank specified.

Make online payment of GST through Net-Banking/ NEFT/ RTGS

Once the payment is made, challan containing all the details of tax paid will appear. Thereafter the tax paid challan (CIN) will be credited to the cash ledger account of the taxpayer.

Facility to transfer cash from one Head to other Head

Path for accessing GST PMT - 09 ---> Dashboard – Services – Ledger – Electronic Cash Ledger

A transfer can be made from One Major Head to other Major Head (CGST to SGST or any combination) or one Minor Head to Other Minor Head (from Tax to Interest) or from one Major Head to other Minor Head (IGST Tax to CGST Interest). Below is the combination of transfers which can be made -

Transfer from Head		Transfer to Head	
Major Head	Minor Head	Major Head	Minor Head
IGST CGST SGST Cess	Tax	IGST CGST SGST Cess	Tax
	Interest		Interest
	Fees		Fees
	Penalty		Penalty
	Others		Others

Note – The transfer can only be made for balance lying in the Electronic Cash Ledger. In case, if the taxpayer wants to withdraw the tax wrongly deposited in the Electronic Cash ledger, a separate refund application has to be filed for the same.

Thank you

Thanks for your Patience and Time

