GST Returns – GSTR 1 and IFF

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

Agenda Points

GSTR 1 and **IFF** – **Detailed Analysis**

Queries and discussion



Invoice Furnishing Facility (Optional) Details of Outward Supplies of goods or services



Outward Supplies – Invoice Furnishing Facility (IFF)

Furnishing of details of outward supplies:

• The registered persons opting for the Scheme would be required to furnish the details of outward supply in FORM GSTR-1 quarterly

Invoice Furnishing Facility (IFF)

For each of the first and second months of a quarter, the taxpayer shall have facility (Invoice Furnishing Facility-IFF) to furnish the details of such outward supplies, between the 1st day of the succeeding month till the 13th day of the succeeding month. The said details of outward supplies shall, however, not exceed the value of fifty lakh rupees in each month. The facility for furnishing IFF for previous month would not be available after 13th of the month.

As a facilitation measure, continuous upload of invoices would also be provided for the registered persons wherein they can save the invoices in IFF from the <u>1st day of the month till 13th day of the succeeding month</u>.

The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the FORM GSTR-2A and FORM GSTR-2B of the concerned recipient.

Outward Supplies – Invoice Furnishing Facility (IFF)

Invoice Furnishing Facility (IFF) Optional and not Mandatory

It is important to note that the said facility is **not mandatory** and is **only an optional facility** made available to the registered persons under the QRMP Scheme.

Once Invoice reported in IFF need not be reported again in GSTR 1 -

The details of invoices furnished using the said facility in the first two months are not required to be furnished again in FORM GSTR-1. Accordingly, the details of outward supplies made by such a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in FORM GSTR-1 for the quarter. At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in FORM GSTR-1 only, without using the IFF.

Selecting Monthly / Quarterly returns



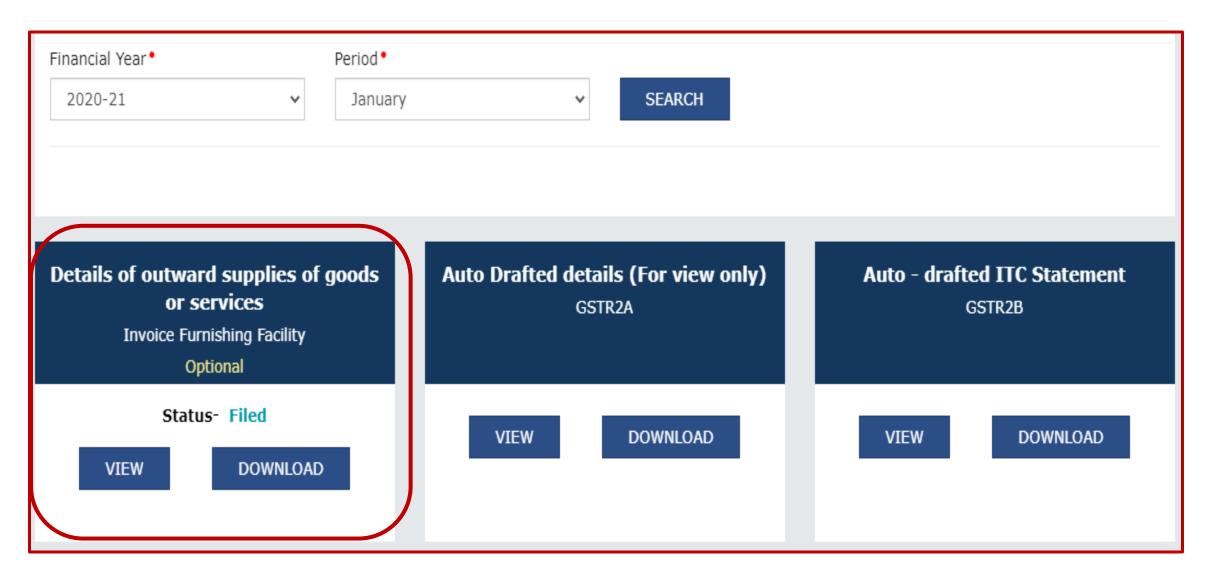


Annual Aggregate Turnover (AATO) for FY 2019-20: <= ₹1.5 Cr. ②

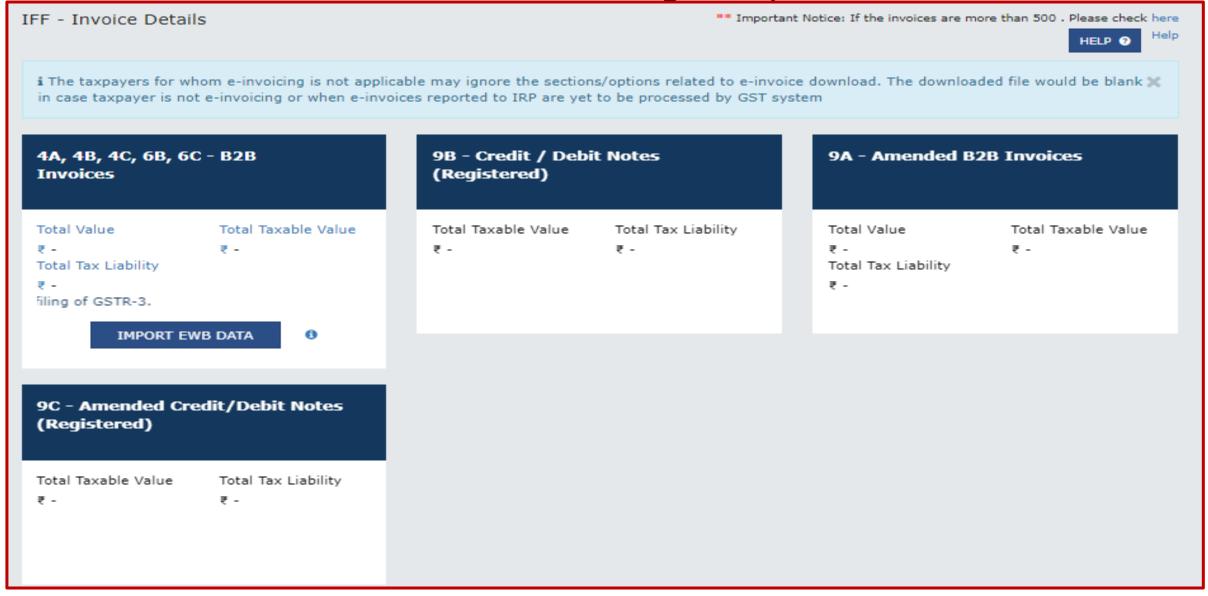
Advisory

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	Quarterly	5 th Dec 2020 to 31 st Jan 2021		GSTR - 1/ IFF	13/02/2021	13/03/2021	13/04/2021
Q4 - Vall-Widl	Quarterly			GSTR - 3B	NA	NA	22/04/2021

Invoice Furnishing Facility



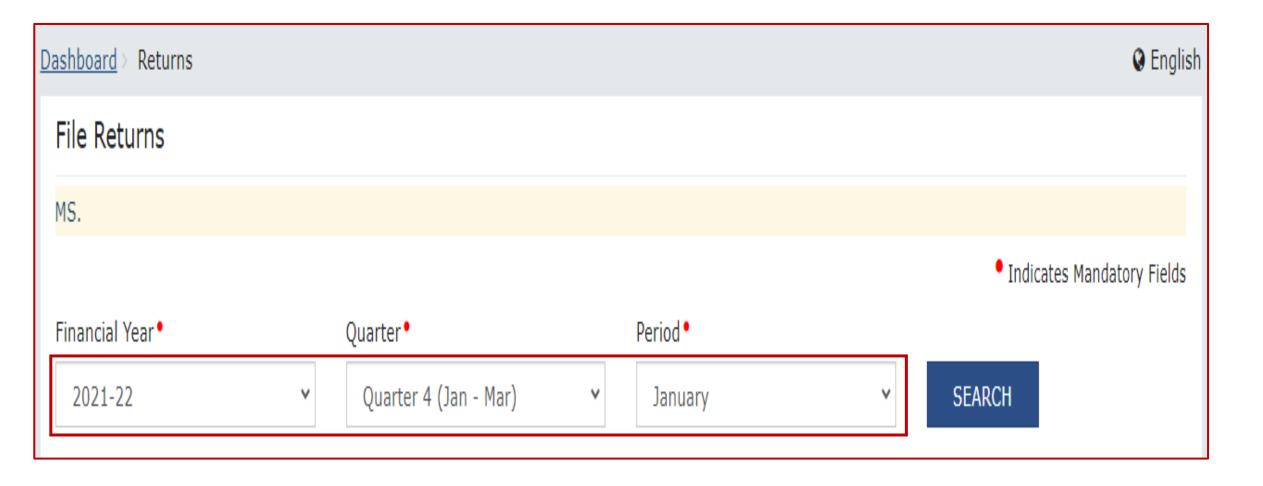
Invoice Furnishing Facility



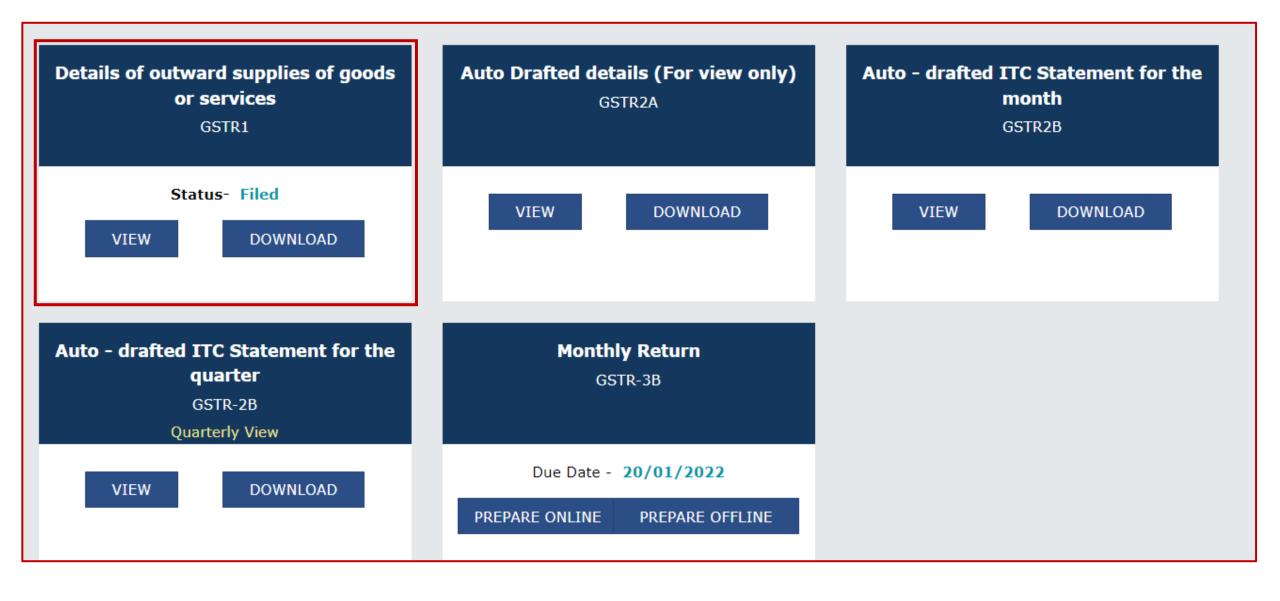
GSTR 1 Details of Outward Supplies of goods or services



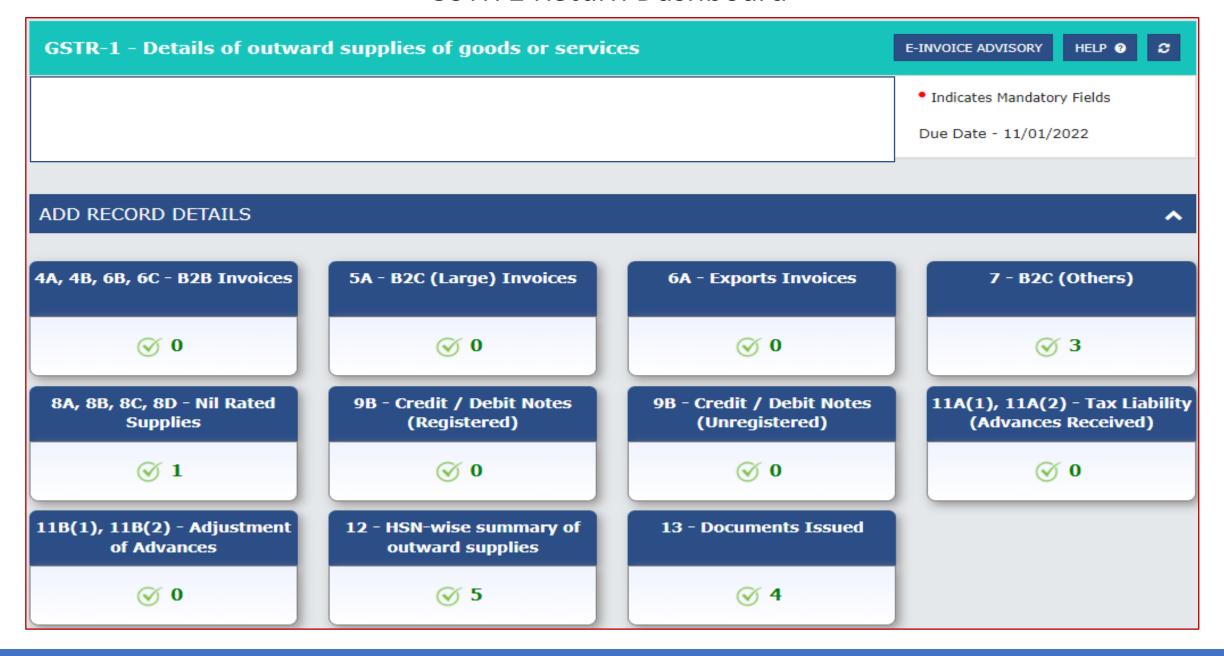
Return Dashboard



Return Dashboard



GSTR 1 Return Dashboard



GSTR 1 Return Dashboard



GSTR 1 – Return break up

Table No	Details to be furnished
4	Taxable Outward Supply to Registered Persons (Including UIN-Holders)
5	Taxable outward inter-State supplies to un-registered persons, invoice value > Rs 2.5 lakh
6	Zero rated supplies and Deemed Exports
7	Taxable supplies to unregistered persons
8	Nil rated, exempted and non GST outward supplies
9	Amendments to taxable outward supply details furnished in returns for earlier tax periods
10	Amendments to taxable outward supplies to unregistered persons
	Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period
12	HSN-wise summary of outward supplies
13	Documents issued during the tax period

GSTR 1 – Sec 37 – Details of Outward Supplies

Registered Person	All inter / Intra State
Unregistered person	Inter state Supply > Rs 2.5 lacs

B.)Consolidated details of all-

	Llove siete veed oo ee	Ctata viiga internatata avendiaa k Da O E Laga far adala rata aftav
Unregistered person		Intra state supplies for each rate of tax

Unregistered person State wise inter-state supplies < Rs 2.5 Lacs for each rate of tax

C) Debit and credit notes

D) Zero rated supplies and deemed exports

Zero rated supplies, deemed exports

E) Tax Liability on advances received

Tax liability arising on receipt of consideration for which invoices have not been issued

F) Advance adjustments

Adjustment of tax liability for tax already paid on advance receipt of consideration

GSTR 1 – Sec 37 – Details of Outward Supplies

G) Nil rated, exempted and Non GST supplies

Supplies on which rate of tax in NIL or exempt supplies or transactions which are out of the purview of GST

H) HSN Summary

HSN wise summary of goods/ services supplied during the period

I) List of documents issued

Details of various documents issued by the tax payer such as-invoice, debit/credit notes, receipt voucher, payment voucher, refund voucher, delivery challan for job work, etc.

GSTR 1 – Rules for Reporting of Taxable Invoices

B₂B

Taxable Transaction between two GST Registered Parties (charging GST)

In GSTR 1 - reported invoice-wise

No limit on any value (even for Re 1)

Details of this table gets auto populated in GSTR 2A

B₂C

INTERSTATE

- 1. 0< Invoice ≤ 2.5 Lacs
 - **Consolidated Data**
 - >a. State-wise
 - ➤ b. Rate-wise
 - 2. Invoice > 2.5 lacs Invoice wise details

INTRASTATE

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

GSTR 1 – Sec 37 – Illustration for Classification

Seller	Seller (REG) Loc	Buyer	Buyer Loc	Buyer Cat	Inv No	Inv Date	Inv Base Value	Category
А	WB	В	WB	Registered	1	04-05-2024	10,000	B2B
Α	WB	С	TG	Unregistered	2	04-05-2024	2,45,000	B2CS
Α	WB	D	TN	Unregistered	3	04-05-2024	2,55,000	B2CL
Α	WB	Е	Odisha	Registered	4	04-05-2024	10	B2B
Α	WB	F	WB	Unregistered	5	04-05-2024	3,00,000	B2CS
Α	WB	G	Odisha	Unregistered	6	04-05-2024	25,000	B2CS
Α	WB	Н	Odisha	Unregistered	7	04-05-2024	2,52,000	B2CL
Α	WB	I	Bihar	Registered	8	04-05-2024	25,000	B2B
Α	WB	J	TN	Registered	9	04-05-2024	6,00,000	B2B
Α	WB	K	WB	Unregistered	10	04-05-2024	15,000	B2CS
Α	WB	L	Kerala	Unregistered	11	04-05-2024	3,10,000	B2CL

Rule 1	Buyer Registered or URD
Rule 2	If URD then Same State (B2CS)
Rule 3	If URD then Other State and Inv Base Value less than 2.5 lakhs (B2CS)
Rule 4	If URD then Other State and Inv Base Value more than 2.5 lakhs (B2CL)

Table 4 - B2B Invoices

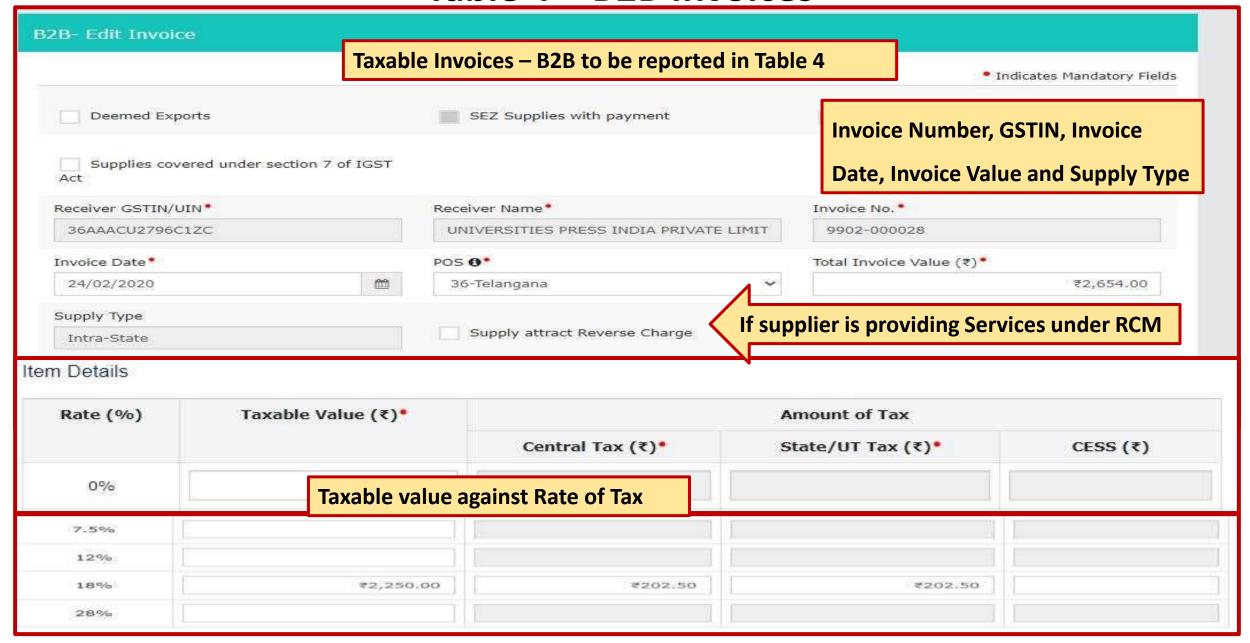


Table 5 – B2CL Invoices

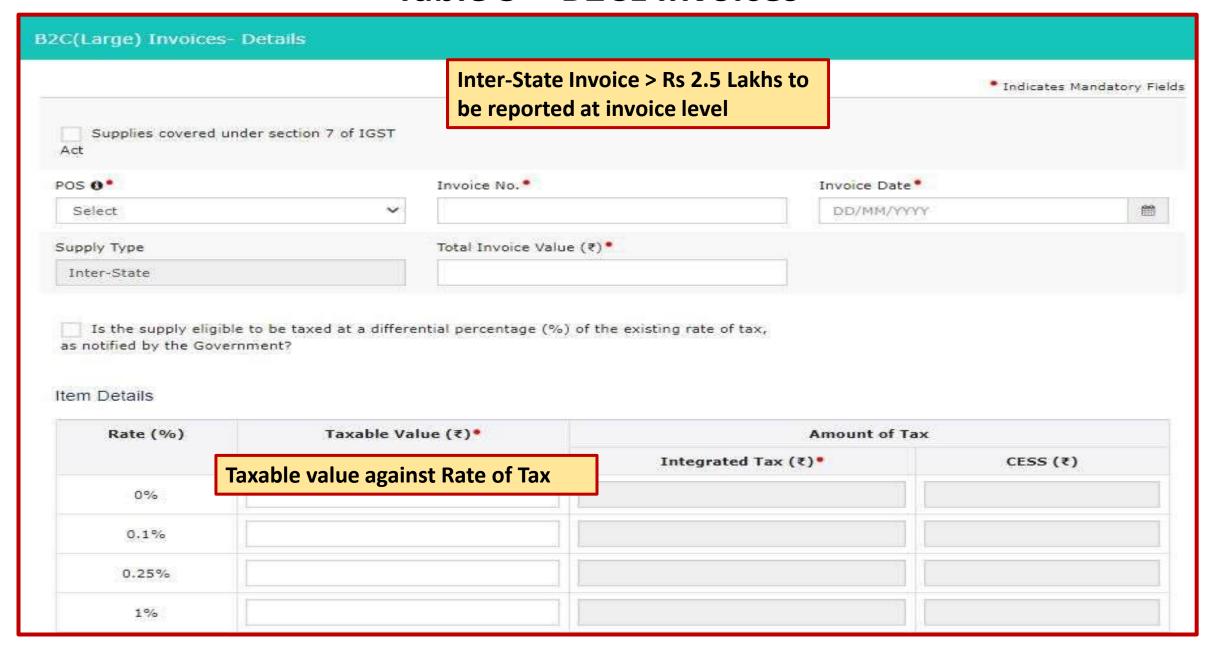


Table 6A – Exports

Advisory issued for invoices for Refund of IGST – Table 6A – Details of Exports

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

- Invoice data for export of goods is provided in Table 6A of GSTR 1 for the relevant tax period
- b. Invoice numbers provided in Table-6A of GSTR 1 are same as that of the invoice details given in Shipping Bill.
 - (The invoice with different invoice number/date than given in shipping bill will be rejected by ICEGATE)
- c. Select With payment of tax from the GST Payment drop down when filling the invoice details
 - (Invoices selected as without payment of tax are not eligible for refund from ICEGATE)
- d. Shipping bill number, shipping bill date and port code are specified mandatorily and correctly, in case of export of goods. (Invoices, which don't have these details, shall not be sent to ICEGATE for further processing)
- e. Port code is alphanumeric six character code as prescribed by ICEGATE.

 Refer to list given by ICEGATE at

 https://www.icegate.gov.in/SMTPList.html

(Invoice, which have incorrect port code, are likely to get rejected by ICEGATE)

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

- Invoice Number in this table (6A) must match with invoice details provided in Shipping bill
- Mandatory
 requirement to quote
 shipping bill No, date
 and Port Code (list
 available at ICEGATE.

Table 6A – Exports

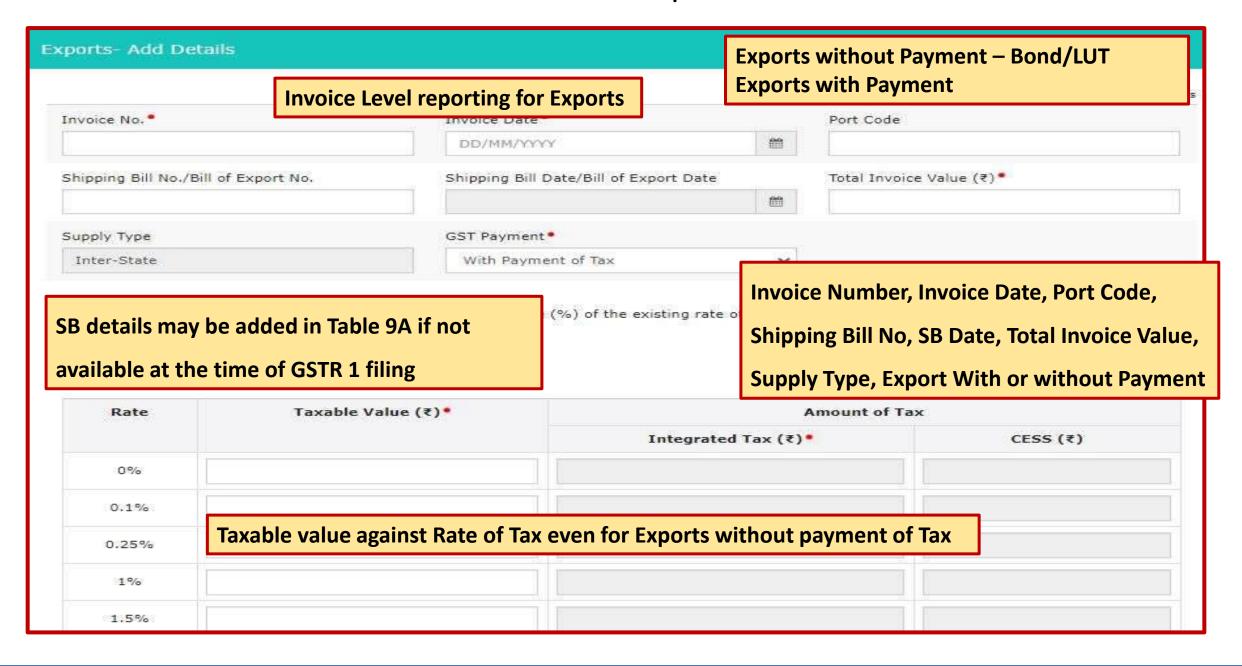


Table 7 – B2CS (B2C Small)

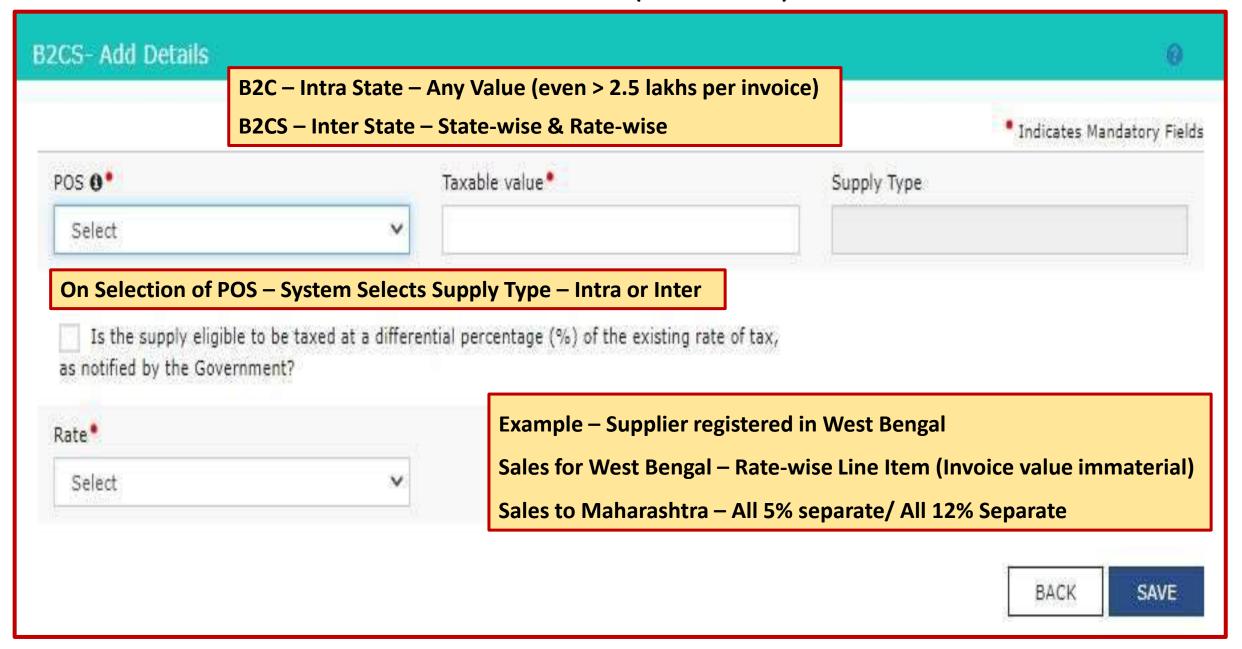


Table 8 – NIL rated, Exempted and Non GST Supplies

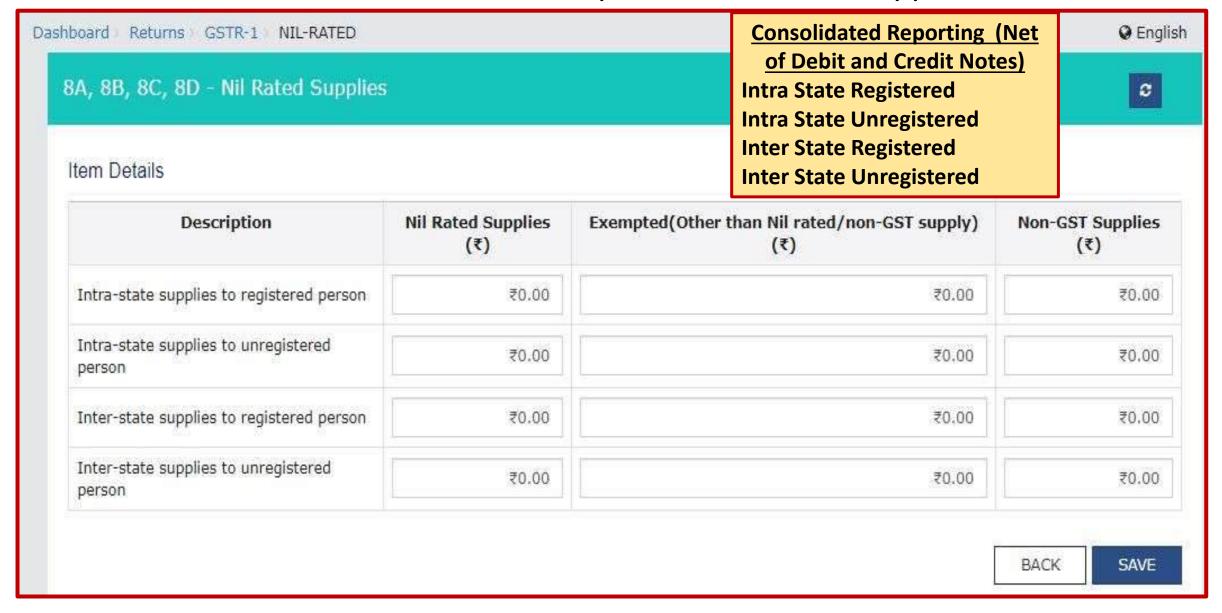
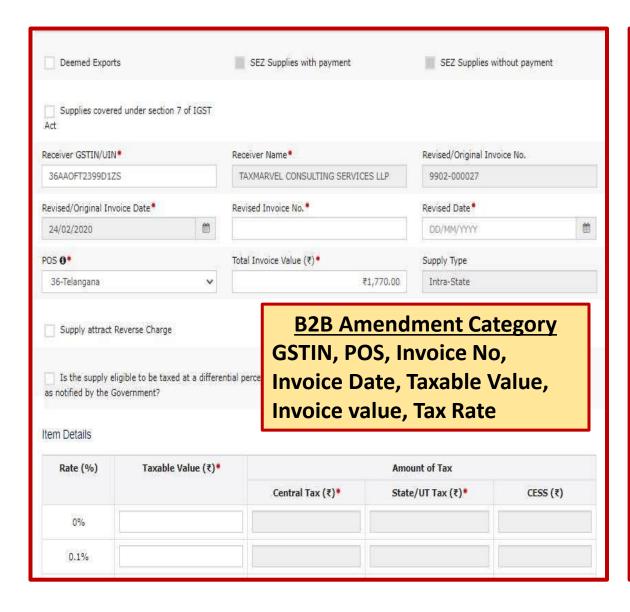


Table 9 – Amendments



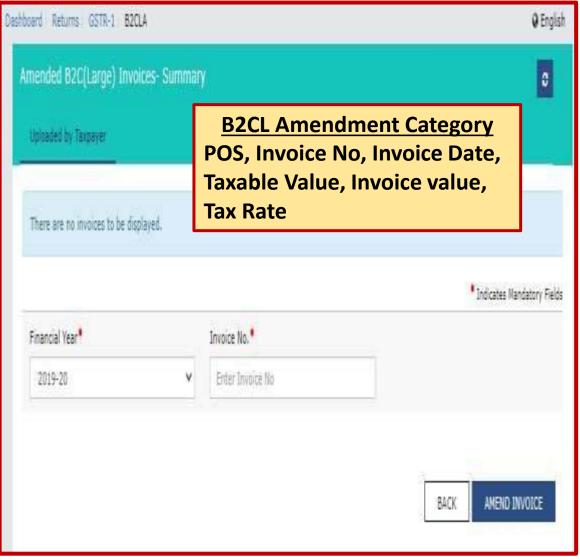


Table 9A – Amendments

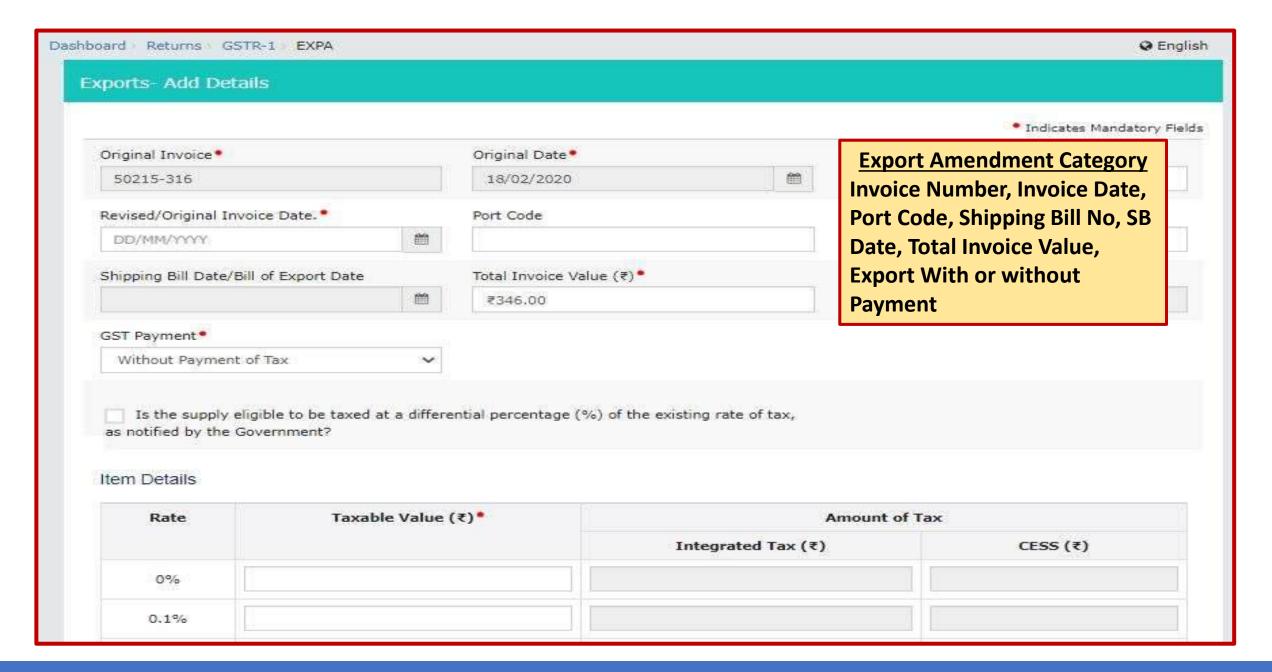


Table 10 – Amendment B2CS Others

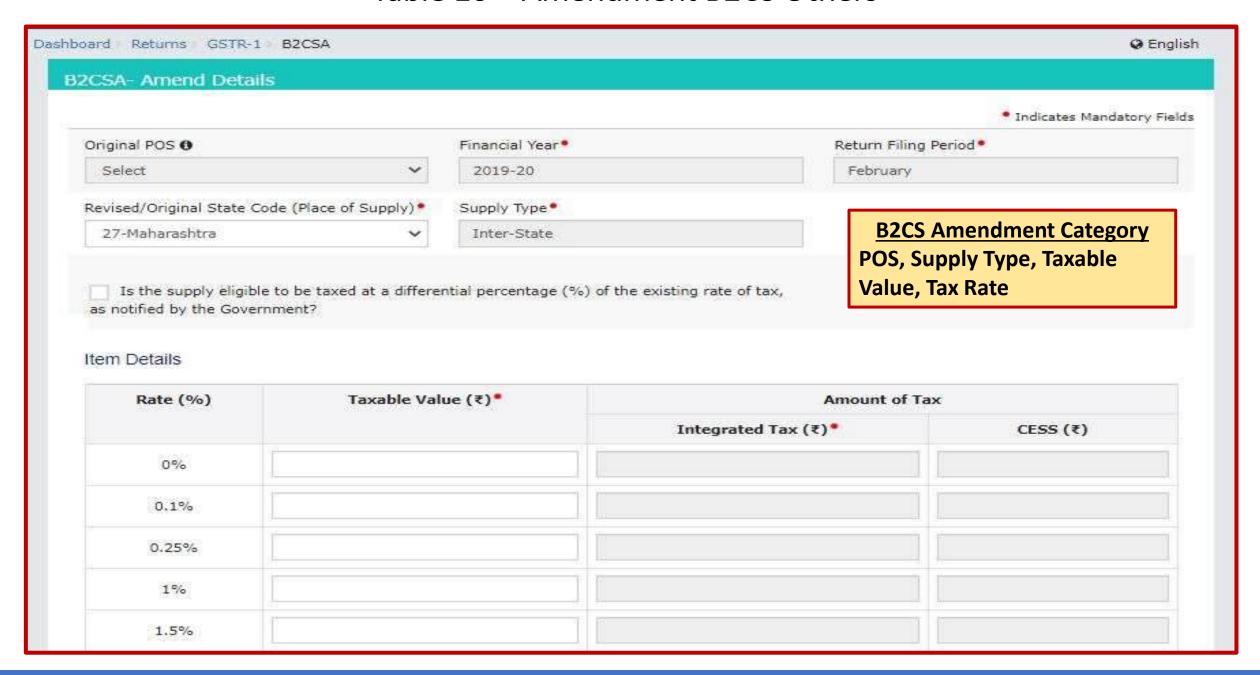
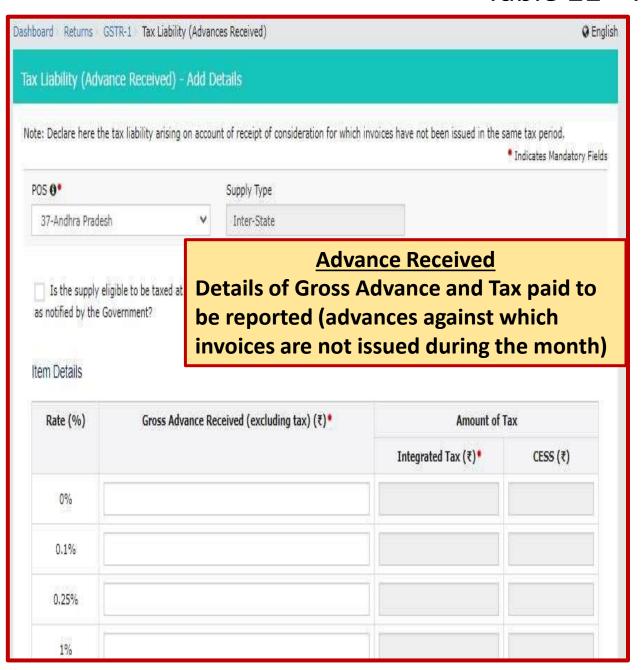


Table 11 – Advances



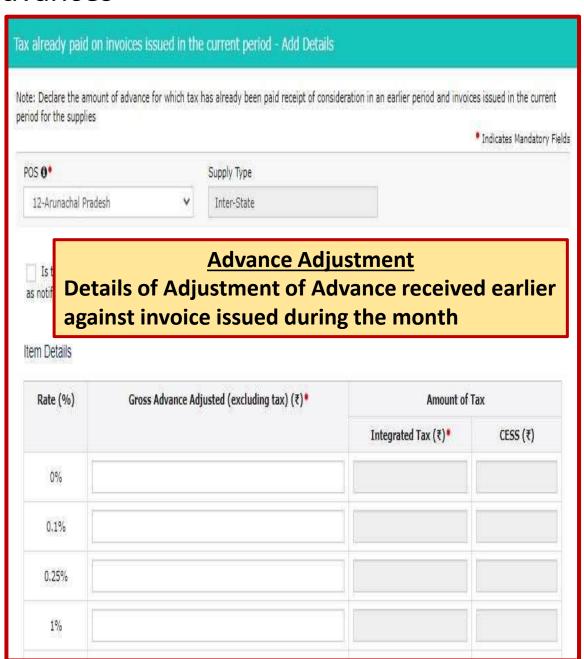


Table 11 – Amendment - Advances

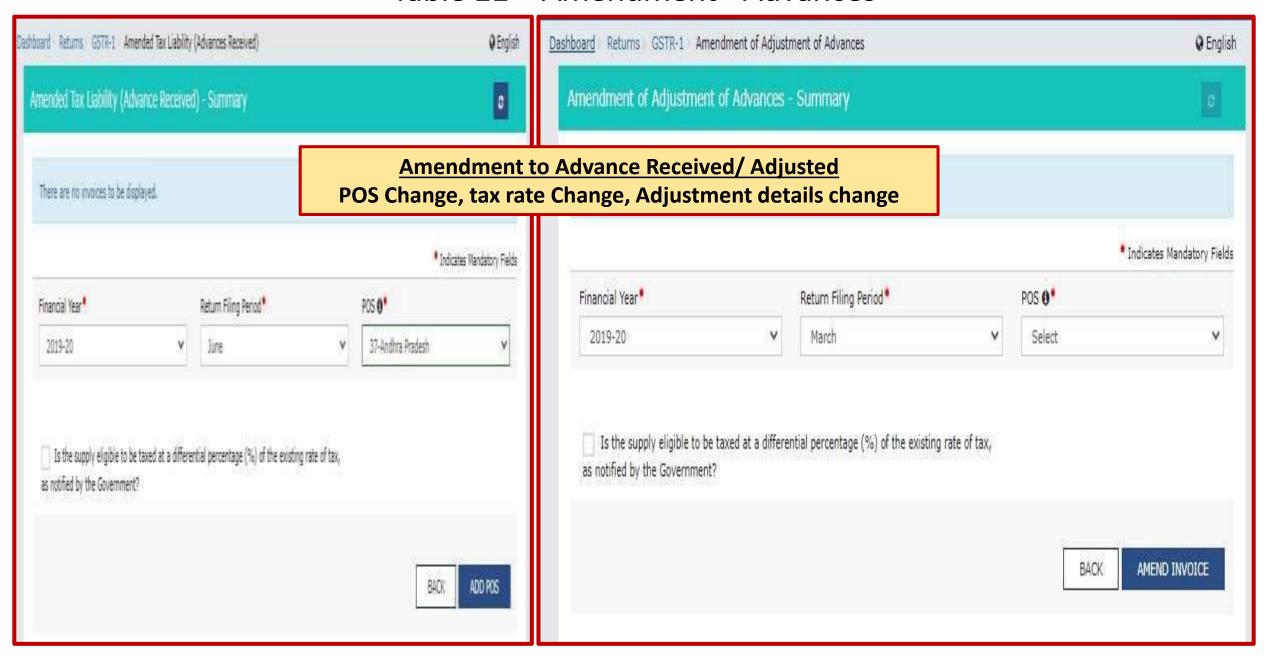


Table 12 – HSN Summary of Outward Supplies

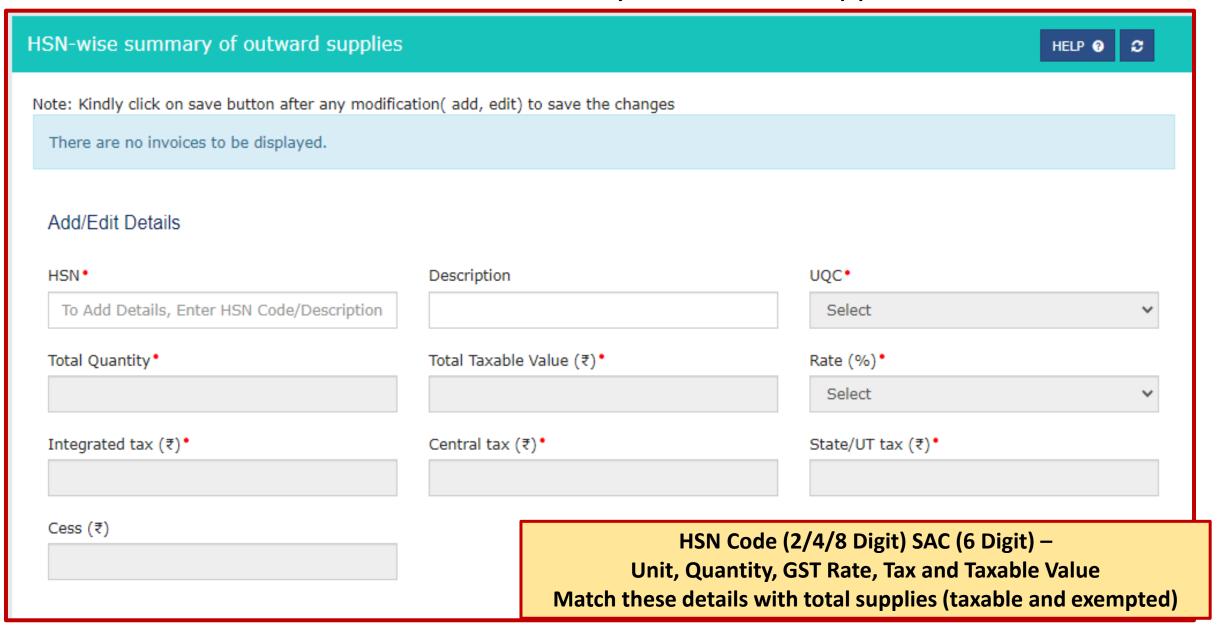
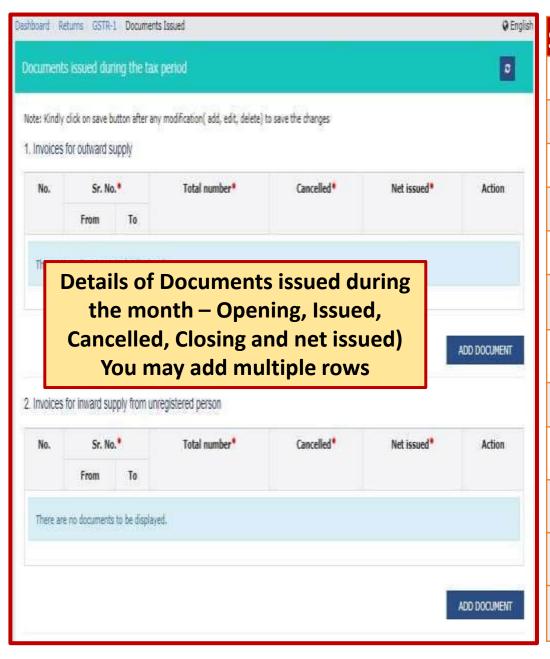
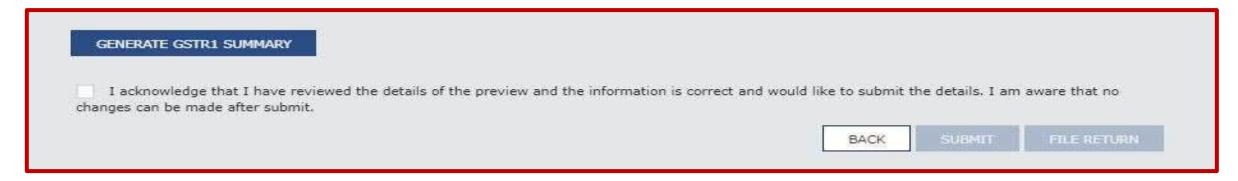


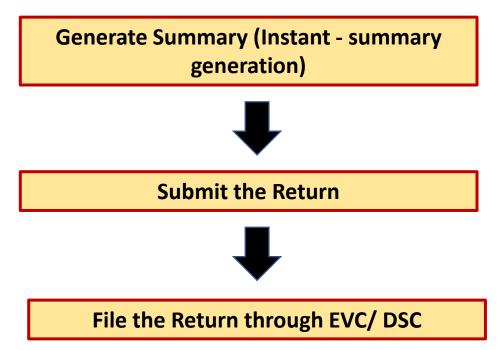
Table 13 – Document Summary



S. No	Document Summary to be furnished
1	Outward Supplies
2	Inward supplies from Unregistered Person
3	Revised Invoice
4	Debit Note
5	Credit Note
6	Receipt Voucher
7	Payment Voucher
8	Refund Voucher
9	Delivery Challan for Job Work
10	Delivery Challan in case of supply on Approval
11	Delivery Challan in case of Liquid Gas
12	Delivery Challan other than supply (except Sr. No 9 to 11)

Process of filing of GSTR 1 Return





Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



GST Returns –2A & 2B

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

GSTR 2A & 2B Auto Drafted Details (For View only)



GSTR 2A (Auto Drafted Details)







S. No	Summary on GSTR 2A
1	Details of Invoices reported by suppliers gets auto populated in GSTR 2A
2	Only B2B details get populated (purchases for which GSTIN is provided during Purchases)
3	In new return regime, ITC shall only be available for entries populated in GSTR 2A.
4	It is a dynamic form and gets updated on real time basis.
5	Reconciliation of this detail is required with the Inward entries in Books of Accounts
6	Imports, Reverse Charge Purchases and Input Service Distributor ITC does not get affected by GSTR 2A
7	Details of ITC appearing in GSTR 2A is reported in Annual Return

GSTR 2A – Downloading GSTR 2A

You have downloaded the file last on 13/06/2020 at 11:20:54. To view the same file, click on the link ("Click here to download JSON-File1/Excel-File1") available below the relevant button - "Generate JSON/Excel File to download". To generate the latest file, click on the said button again.

Download data for GSTR2A

Note:Please refer help section for more details.

GENERATE JSON FILE TO DOWNLOAD

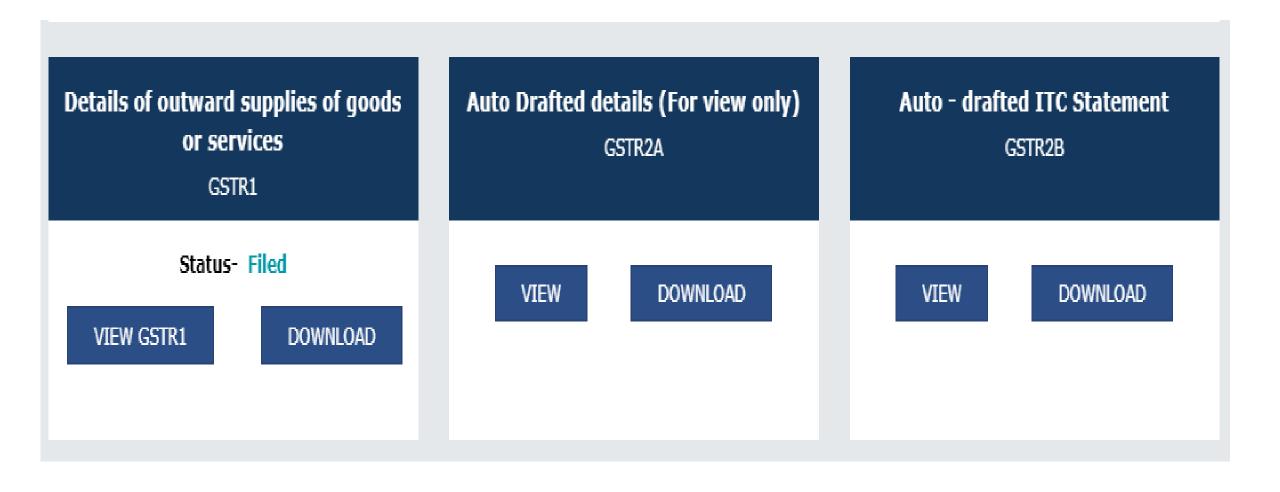
GENERATE EXCEL FILE TO DOWNLOAD

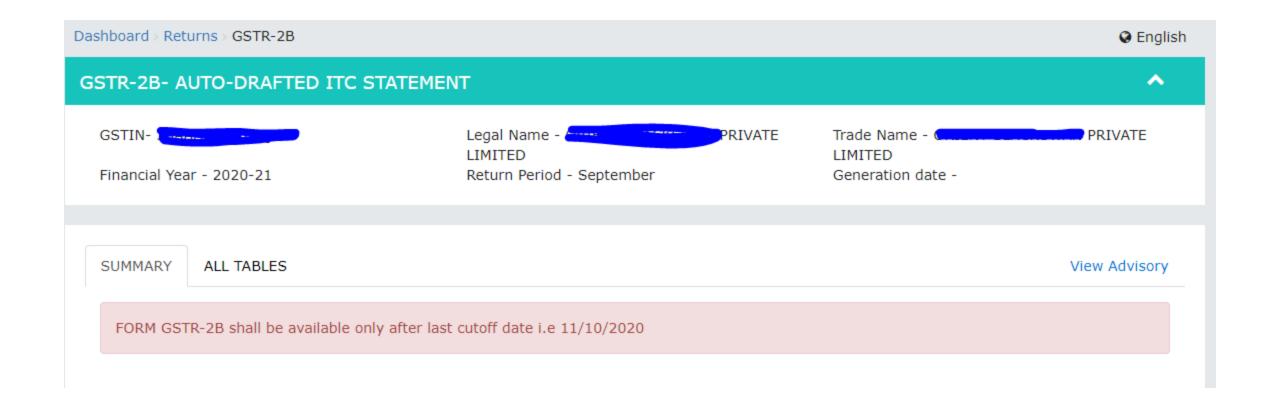
Click here to download Excel - File 1

S. No	Steps Download GSTR 2A
1	Login to GST Portal
2	Go to Return Dash Board
3	View GSTR 2A - Click on GST number to view details of Invoice
4	Download GSTR 2A – Click on Download → Click on Generate Excel File to Download (20 Minutes)
5	Review the entries in excel file

GSTR 2A – Interpreting GSTR 2A

S. No	Table Name	Details reported in GSTR 2A
1	GSTIN of Supplier	Seller GSTIN
2	Trade/Legal name	Trade or Legal Name
3	Invoice number	Invoice Number
4	Invoice type	B2B
5	Invoice date	Date of Invoice
6	Invoice value	Total value of Invoice incl taxes
7	Place of supply	My State of Supply (Caution – Hotel Stay, etc)
8	Supply attract Reverse charge	If RCM is applicable on Invoice
9	Rate(%)	Rate of GST in %
10	Taxable value	Value on which GST is charged
11	Integrated Tax/ Central Tax/ State/UT Tax/ Cess	Tax Amount
12	E-commerce GSTIN	If supply is from E-Commerce Portal then GSTIN of E-Com Supplier
13	Status of GSTR-1/5	Counter Party Filing Status – Submitted/ Not Submitted
14	GSTR 1 and 3B filing date	Date and status of Filing GSTR 1 and 3B





GSTIN	Legal Name LIMITED		PRIVATE	Trade Name - LIMITED		RIVATE
Financial	Year - 2021-22 Return Perio	d · December		Generation dat	te - 14/01/2022	
SUMMAR	ALL TABLES				,	View Advisory
ITC av	ailable ITC not available					HELP ②
S.NO.	Heading [Expand All ♥]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant head	lings in GSTR-3B				
I	All other ITC - Supplies from registered persons 🗸	4(A)(5) 6	374.58	26,794.98	26,794.98	0.00
II	Inward Supplies from ISD ▼	4(A)(4) 6	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge 🗸	3.1(d) 4(A)(3) 6	0.00	3,246.52	3,246.52	0.00
IV	Import of Goods ✔	4(A)(1) 6	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant hea	dings in GSTR-3B				
I	Others 🗸	4(B)(2) 1	0.00	0.00	0.00	0.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

SUMMAR	Y ALL TABLES View Adv									
ITC ava	ailable ITC not available					HELP 🕖				
s.No.	Heading [Expand All ✓]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)				
Part A										
I	All other ITC - Supplies from registered persons 🗸	NA 😉	0.00	1,275.00	1,275.00	0.00				
II	Inward Supplies from ISD 🗸	NA 😉	0.00	0.00	0.00	0.00				
III	Inward Supplies liable for reverse charge 🗸	3.1(d) 1	0.00	0.00	0.00	0.00				
Part B										
I	Others 🗸	4(B)(2) 1	0.00	0.00	0.00	0.00				

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

s.no.	GSTIN of supplier *	Trade/legal name ▲	Invoice number *	Invoice type *	Invoice Date *	Invoice Value (₹) ^	Place of supply *
1	37AAJCS6803R1ZK	SHELTON HOSPITALITY PRIVATE LTD	108401 🗸	Regular	04/02/2020	23,799.97	Andhra Prad

State/UT Tax (₹) ^	Cess (₹) ^	GSTR-1/5 Period *	GSTR-1/5 Filing Date ♣	ITC Availability *	Reason *
1,275.00	0.00	Feb'20	12/08/2020	No	POS and supplier state are same but recipient state is different



S.NO.	GSTIN of supplier *	Trade/legal name ◆	Number of records *	Taxable Value (₹) ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (
1	06ADFFS1846J1ZW	SUPER FAST CARGO SERVICES	1	1,60,330.00	28,859.40	0.00	0.00	
2	07AAFCD9279G1Z9	DHI TATTVA SOLUTIONS PRIVATE LIMITED	1	1,88,000.00	33,840.00	0.00	0.00	
3	23AAACO2722Q1ZE	ORIENT BLACKSWAN PVT.LTD	4	12,425.00	2,226.00	0.00	0.00	
4	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	738.33	132.90	0.00	0.00	
5	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,686.01	303.48	0.00	0.00	
6	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,950.13	351.02	0.00	0.00	

Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



GST Returns – GSTR 3B & Payment of Tax

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

Agenda Points

GSTR 3B and Payment of Tax

Queries and discussion



GSTR 3B and Payment of Tax



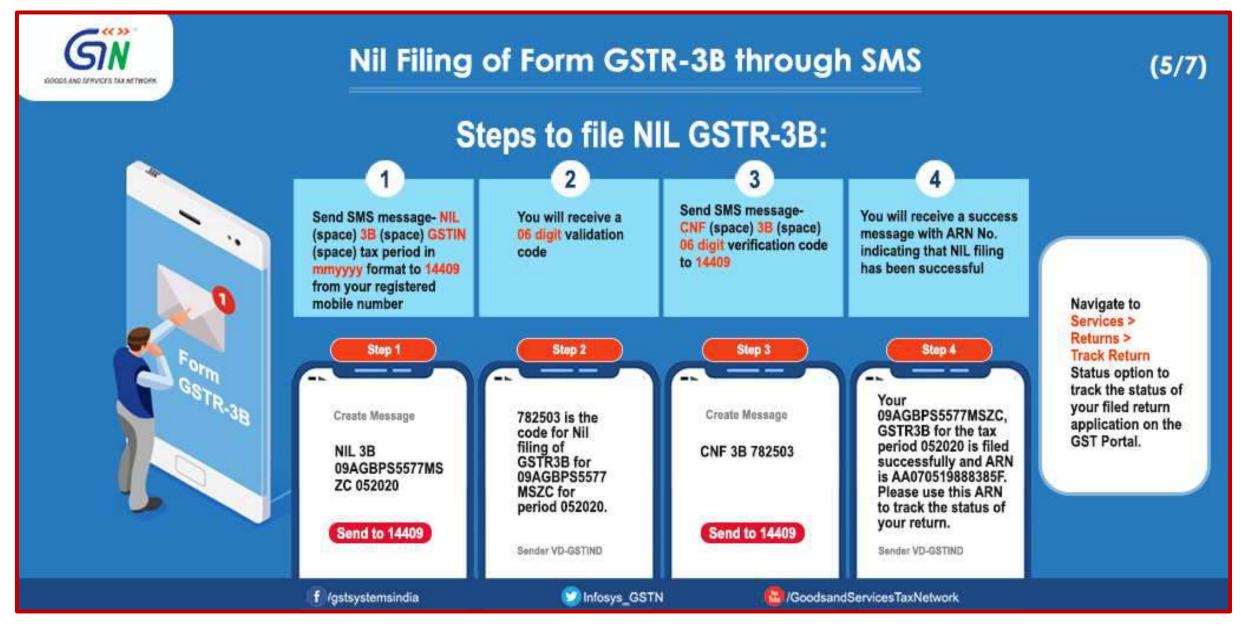
GSTR 3B – Legal Provision

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

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

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

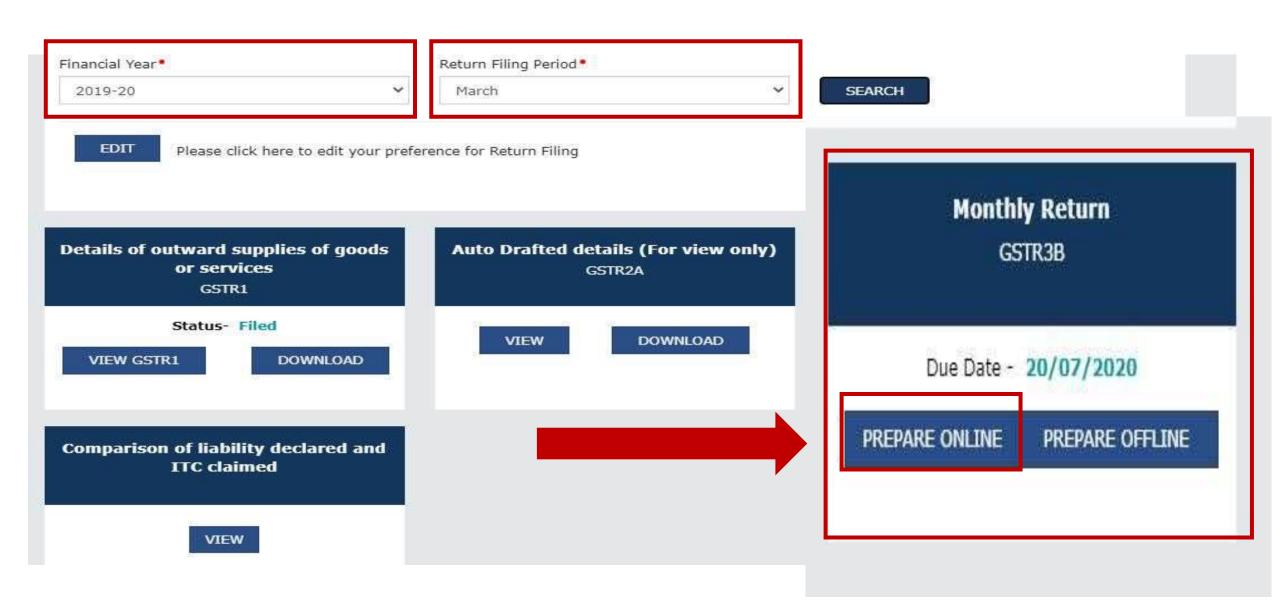
Filing of GSTR 3B through SMS – Visual Process flow



Filing of GSTR 3B through SMS -

Step	SMS to 14409	Receive from VD-GSTIND
Initiate Nil Filing	NIL <space>3B<space>GSTIN<s pace="">Tax period Ex. NIL 3B 09XXXXXXXXXXXZC 052020</s></space></space>	123456 is the CODE for Nil filing of GSTR3B for 09XXXXXXXXXXXZC for period 052020. Code validity 30 min.
Confirming Nil Filing	CNF <space>3B<space>Code Ex. CNF 3B 123456</space></space>	Your, 09XXXXXXXXXXXZC, GSTR3B for 052020 is filed successfully and acknowledged vide ARN is AA070219000384. Please use this ARN to track the status of your return.
For Help, anytime	HELP <space>3B Ex. Help 3B</space>	To file NIL return of GSTIN for Mar 2020: NIL 3B 07CQZCD111114Z7 032020 To confirm Nil filing: CNF 3B CODE More details www.gst.gov.in

GSTR 3B – Filing of Form – Theory and Practice



GSTR 3B – Filing of Form – Table Selection

Please answer the following questions to enable us to show relevant sections Indicates Mandatory Fields A. Do you want to file Nil return?

• Help Nil Form GSTR-3B for a tax period can be filed, if you:
Have NOT made any Outward supplies and
Have NOT received any inward supplies and
Do NOT have any liability for the particular tax period. **NIL Return** Yes Based on your answers, relevant tables of GSTR-3B will be visible on B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or the next page. You Yes received any supplies liable to reverse charge during this tax period? (Table 3.1). may go back to previous screen by C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN clicking on Back holders? (Table 3.2)* button. D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services ? (Table 4) • E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5). F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)* G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6)* BACK NEXT

GSTR 3B – Filing of Form – System Generated Summary

System generated summary for GSTR-3B:

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



GSTR 3B – Filing of Form – Various Tables of GSTR 3B

3.1 Tax on outward and reverse charge inward supplies

 Integrated Tax
 Central Tax

 ₹0.00
 ₹0.00

 State/UT Tax
 CESS (₹)

 ₹0.00
 ₹0.00

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

 Integrated Tax
 Central Tax

 ₹0.00
 ₹0.00

 State/UT Tax
 CESS (₹)

 ₹0.00
 ₹0.00

3.2 Inter-state supplies

Taxable Value Integrated Tax ₹0.00 ₹0.00

4. Eligible ITC

 Integrated Tax
 Central Tax

 ₹0.00
 ₹0.00

 State/UT Tax
 CESS (₹)

 ₹0.00
 ₹0.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies

₹0.00

₹0.00

5.1 Interest and Late fee for previous tax period

 Integrated Tax
 Central Tax

 ₹0.00
 ₹0.00

 State/UT Tax
 CESS (₹)

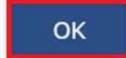
 ₹0.00
 ₹0.00

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

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

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

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



GSTR 3B – Table 3.1 – Outward Supplies and RCM

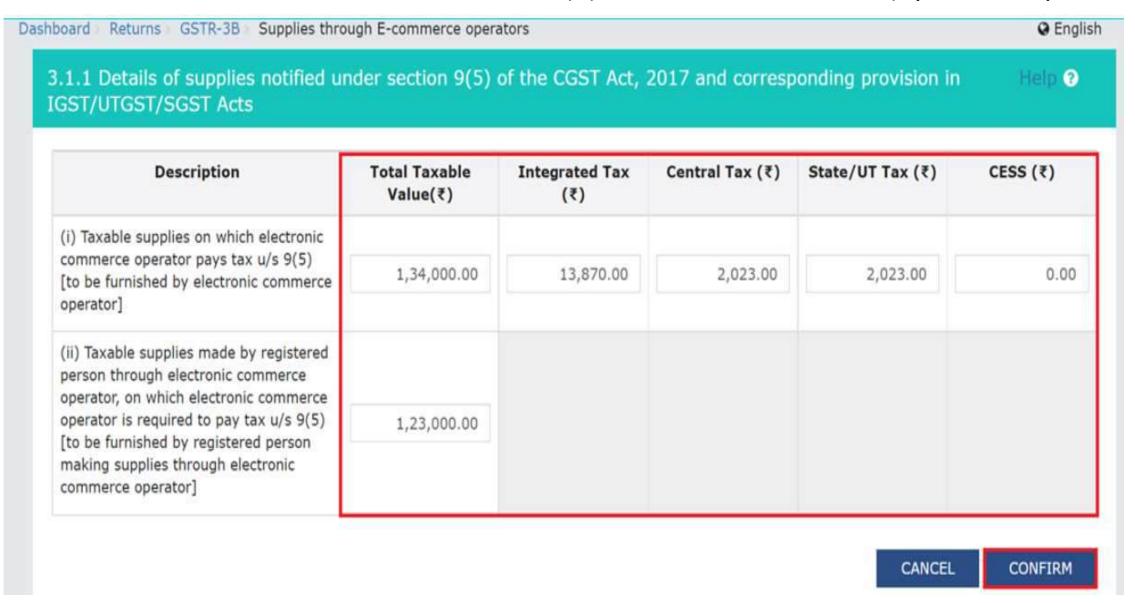
3.1 Details of Outward Supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Help ?

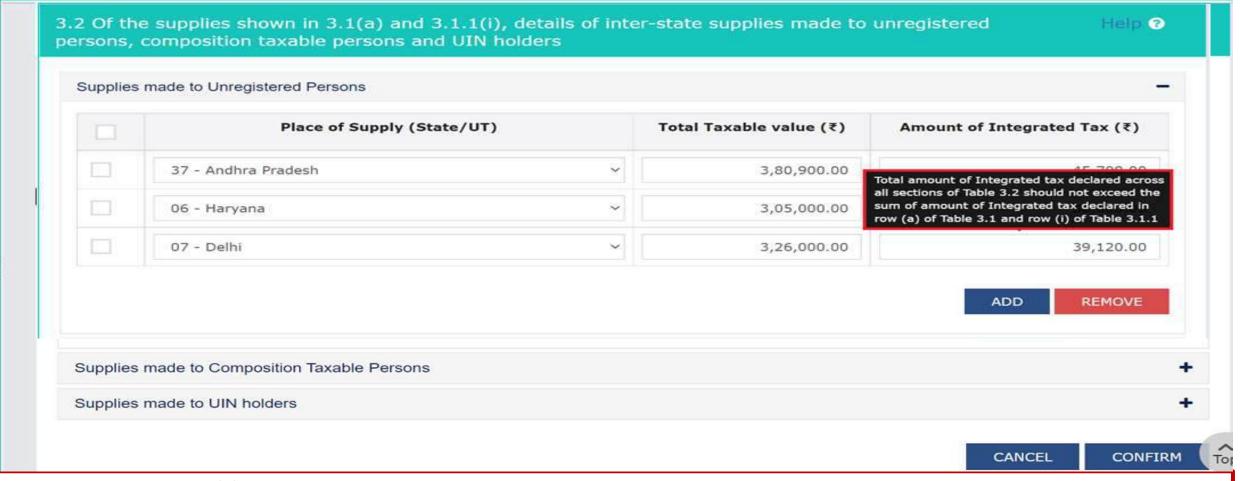
⚠ The information entered by you is at variance with the auto-populated data. The liability has been computed on the basis of the information declared by you in your FORM GSTR-1. Kindly recheck and proceed.

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	2,50,000.00	8,000.00	2,500.00	2,500.00	2,000.00
(b) Outward taxable supplies	1.00.000.00	Your amount: ₹2,50,000.00 S	ystem computed: ₹3,00,000.00		1,000,00
(zero rated)	1,00,000.00	5,000.00			1,000.00
(c) Other outward supplies (Nil rated, exempted)	0.00				
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00				

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



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



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

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

GSTR 3B – Table 4 – Input Tax Credit

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00			0.00
(2) Import of services	0.00			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	57,090.00	0.00	0.00	0.00
(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5) 6	0.00	0.00	0.00	0.00
(2) Others 🚯	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	57,090.00	0.00	0.00	0.00
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

CANCEL

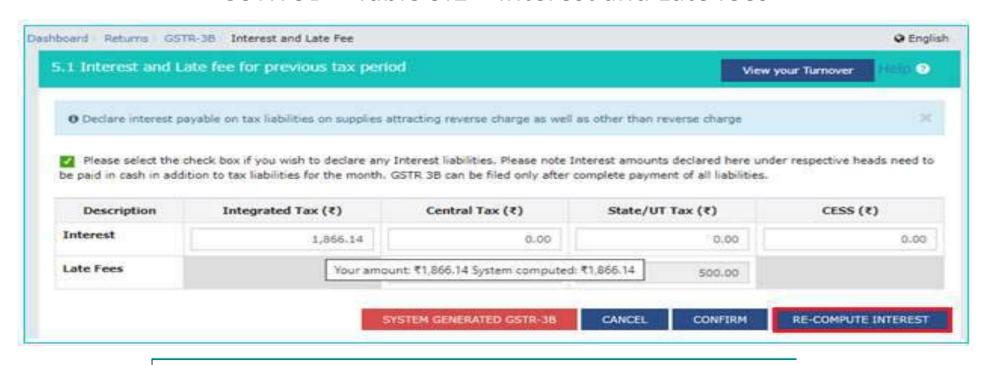
CONFIRM

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



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

GSTR 3B – Table 5.1 – Interest and Late fees



Turnover Details

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

GSTR 3B – Save and Proceed for payment



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

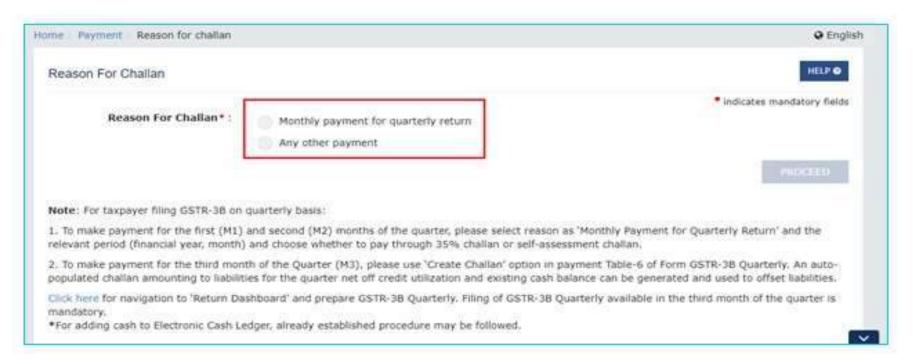
Credit Ledger Balance(including current month's credit)					
Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	
₹90.00	₹1,040.00	₹1,040.00	₹0.00	₹2,170.00	

Creation of Challan for Payment of Tax GSTR 3B

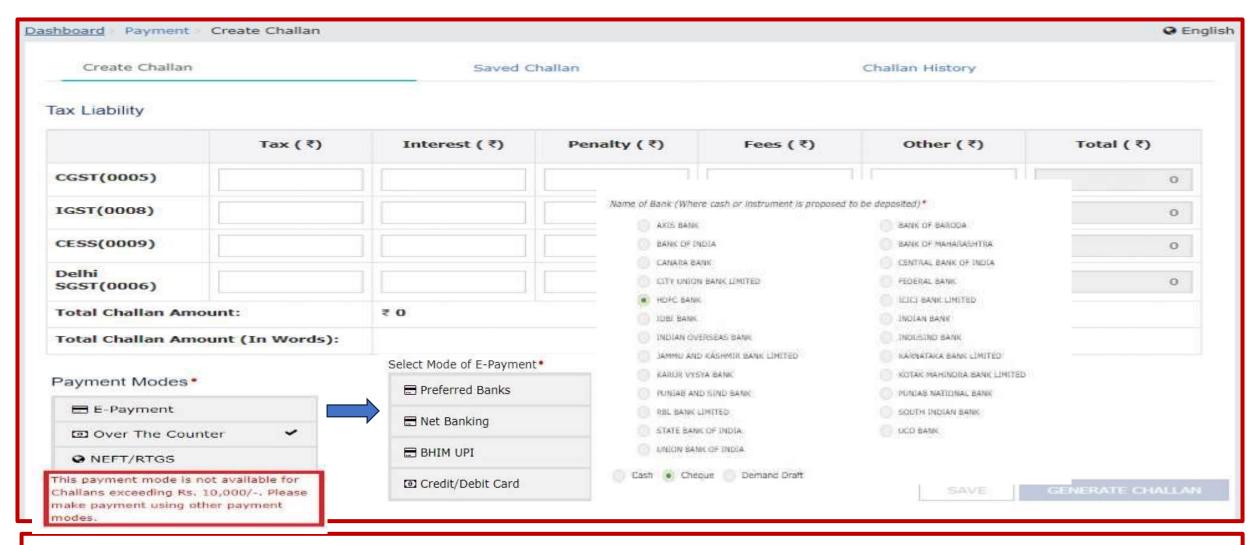
GSTR 3B – Creation of Challan



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

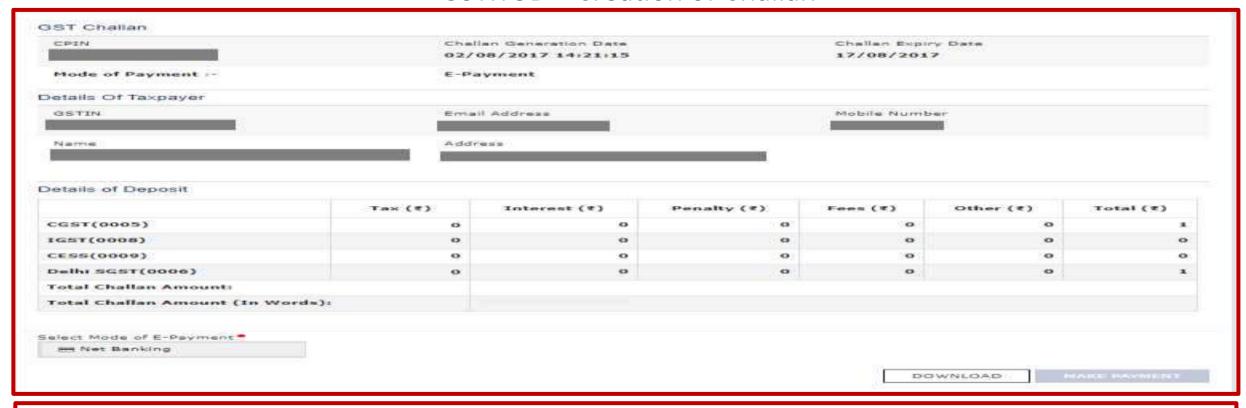


GSTR 3B – Creation of Challan



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

GSTR 3B - Creation of Challan



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

Make online payment of GST through Net-Banking/ NEFT/ RTGS/ UPI Once the payment is made, challan containing all the details of tax paid will appear. Thereafter the tax paid challan (CIN) will be credited to the cash ledger account of the taxpayer.

Facility to transfer cash from one Head to other Head

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

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

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

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

Thank you

Thanks for your Patience and Time



Manual > Filing Form GST CMP-08

How can I create and file details in Form GST CMP-08?

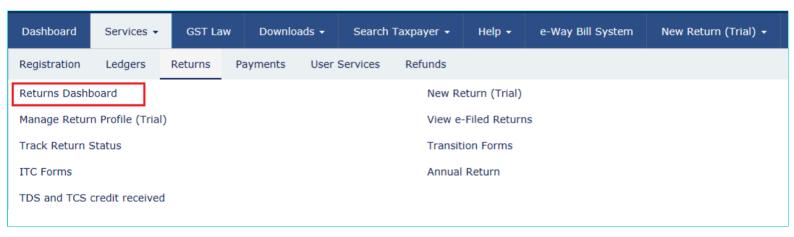
To file quarterly statement in Form GST CMP-08, perform following steps:

- A. Login and Navigate to Form GST CMP-08 page
- B. File NIL Form GST CMP-08, if required
- C. Enter details in Table 3
- D. Preview Form GST CMP-08
- E. Proceed to File and Payment of Tax
- F. File Form GST CMP-08 with DSC/ EVC

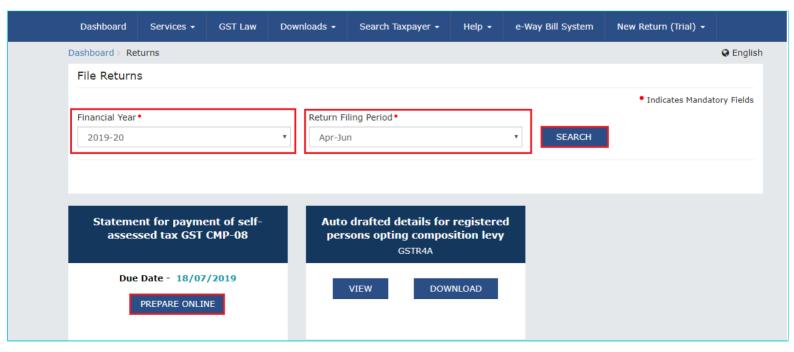
A. Login and Navigate to Form GST CMP-08 page

- 1. Access the www.gst.gov.in URL. The GST Home page is displayed.
- 2. Login to the GST Portal with valid credentials.
- 3. Click the Services > Returns > Returns Dashboard command.

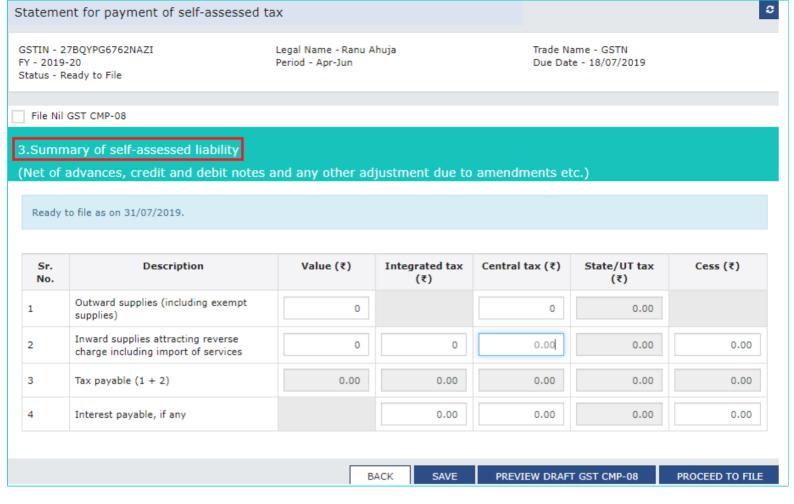
Alternatively, you can also click the Returns Dashboard link on the Dashboard.



- 4. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Quarter) for which you want to file the statement from the drop-down list.
- 5. Click the **SEARCH** button.
- 6. The File Returns page is displayed. In the GST CMP-08 tile, click the PREPARE ONLINE button.



7. The Statement for payment of self-assessed tax is displayed.



B. File NIL Form GST CMP-08, if required

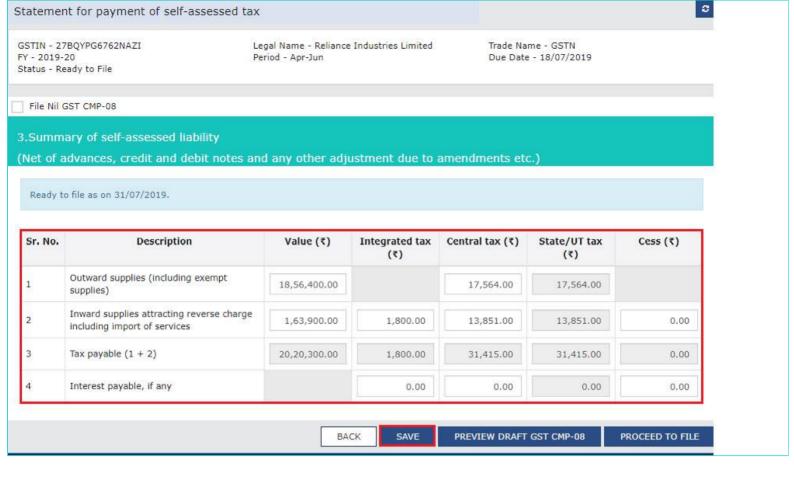
8. In case of Nil GST CMP-08, select the check box for File Nil GST CMP-08. On enabling the checkbox, the following texts will be displayed:



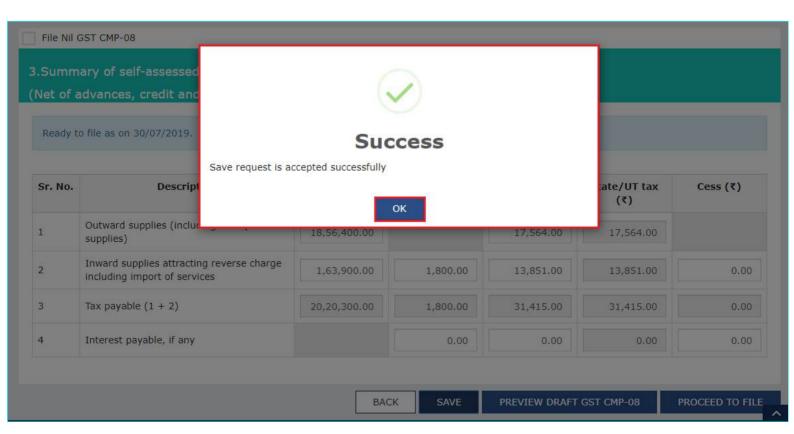
To continue further for filing Form GST CMP-08, click here.

C. Enter details in Table 3

9. Enter details in Table 3 and click on 'SAVE' to save details.

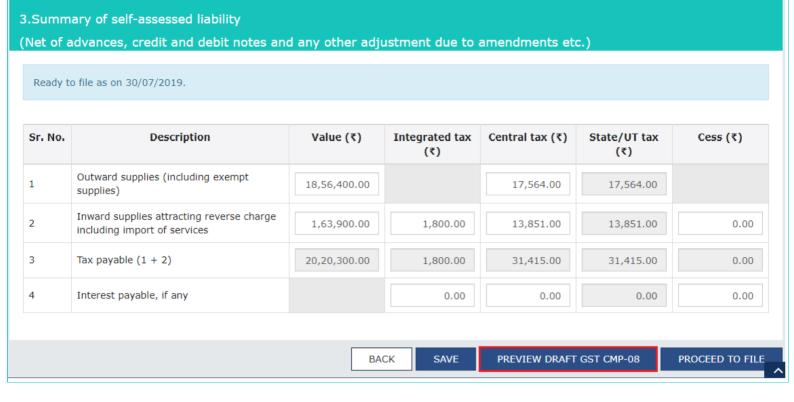


10. A success message will appear on clicking 'SAVE'. Click **OK**.



D. Preview GST CMP-08

11. Click PREVIEW DRAFT GST CMP-08 and a pdf file will be downloaded on your machine.



12. The downloaded page is displayed.

File Nil GST CMP-08

Form GST CMP - 08

[See rule 62]

Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

1	GST	IN	27BQYPG6762NAZI	
2	(a)	Legal name	Ranu Ahuja	
	(b)	Trade name	GSTN	
	(c)	ARN	-	
	(d)	Date of filing	-	

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹ in all tables)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00		17564.00	17564.00	
2	Inward supplies attracting reverse charge including import of services	163900.00	1800.00	13851.00	13851.00	•
3	Tax payable (1 + 2)	2020300.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	ä	0.00	0.00	0.00

E. Proceed to File and Payment of Tax

13. Click on **PROCEED TO FILE** to file GST CMP-08.

File Nil GST CMP-08 3.Summary of self-assessed liability (Net of advances, credit and debit notes and any other adjustment due to amendments etc.) Ready to file as on 30/07/2019. Description Integrated tax State/UT tax Sr. No. Value (₹) Central tax (₹) Cess (₹) (₹) (₹) Outward supplies (including exempt 1 18,56,400.00 17,564.00 17,564.00 supplies) Inward supplies attracting reverse charge 2 1,63,900.00 1,800.00 13,851.00 13,851.00 0.00 including import of services 3 Tax payable (1 + 2)20,20,300.00 1,800.00 31,415.00 31,415.00 0.00 4 Interest payable, if any 0.00 0.00 0.00 0.00

BACK SAVE PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

14. A message will appear in a green box above the table to check the status in sometime.

3.Summary of self-assessed liability (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

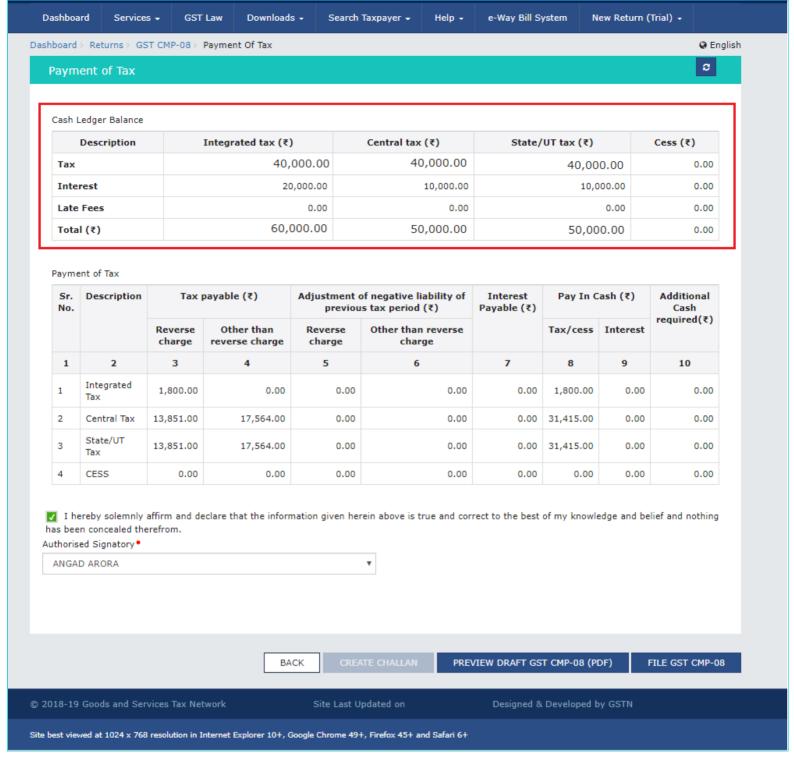
Compute Liabilities request has been received, please check the status in sometime.

Ready to file as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	16,39,000.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	34,95,400.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK SAVE PREVIEW DRAFT GST CMP-08 PROCEED TO FILE

15. Refresh the screen after sometime and **Payment of Tax page** is displayed. Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table.



15.1. Scenario 1: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities

i. If available cash balance in Electronic Cash Ledger is more than the amount required to offset the liabilities, no additional cash is required for paying liability. You can preview and then file Form GST CMP-08, as explained in below <u>steps</u>.

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	40,000.00	40,000.00	40,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	60,000.00	50,000.00	50,000.00	0.00

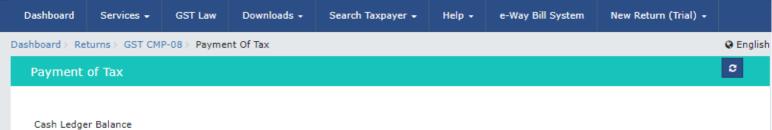
Payment of Tax

Sr. No.	Description	cription Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash	
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	required(₹)	
1	2	3	4	5	6	7	8	9	10	
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00	
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00	
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00	
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

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

15.2. Scenario 2: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

i. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the **CREATE**CHALLAN button.



Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	10,000.00	10,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	20,000.00	20,000.00	0.00

Payment of Tax

Sr. No.	Description	Description Tax payable (₹)		-	Adjustment of negative liability of previous tax period (₹)		Pay In Cash (₹)		Additional Cash
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	required(₹)
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	21,415.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	21,415.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

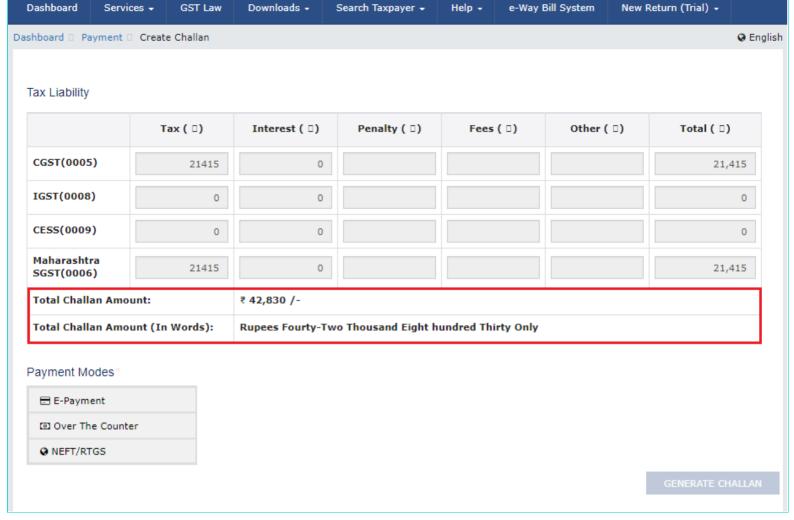
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

> BACK CREATE CHALLAN

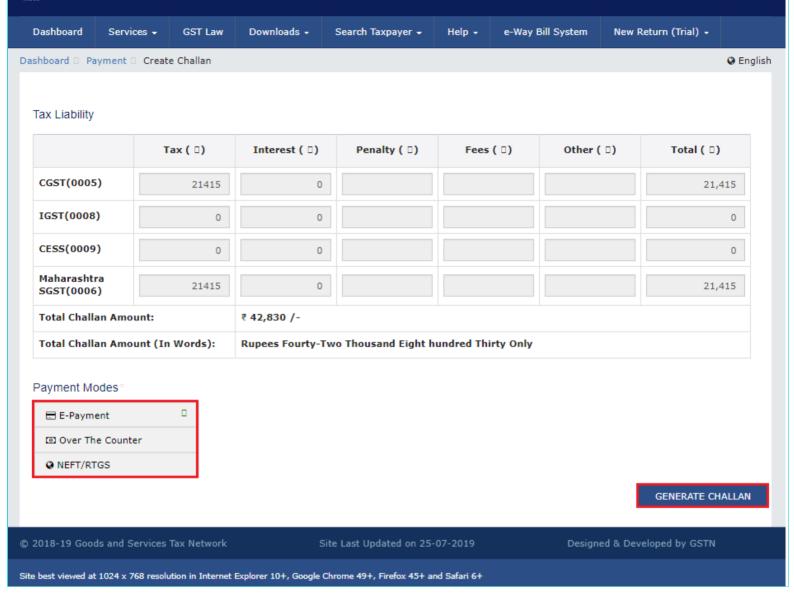
PREVIEW DRAFT GST CMP-08 (PDF)

ii. The Create Challan page is displayed.

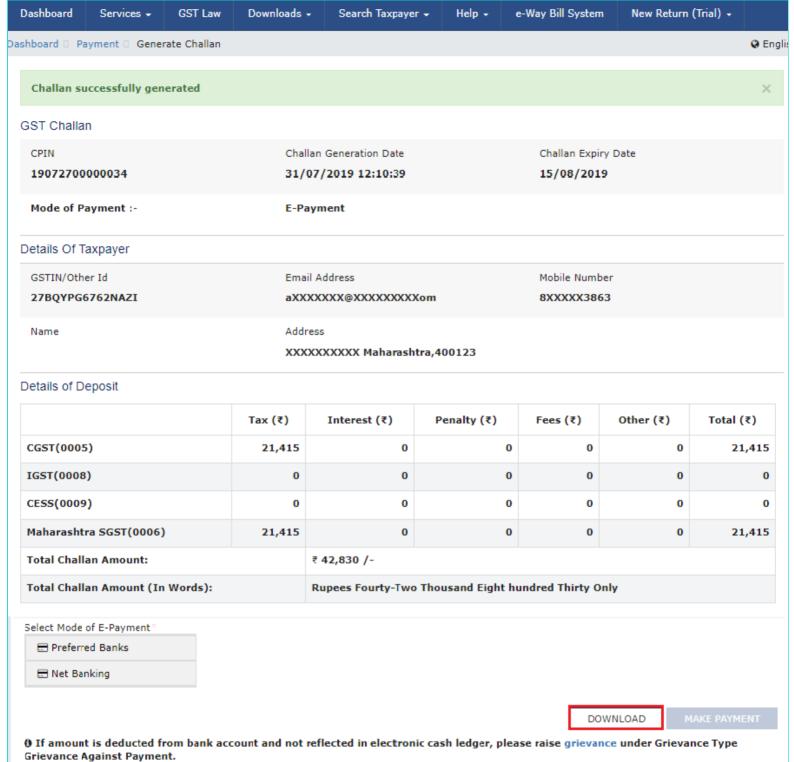
Note: In the Tax Liability Details grid, the Total Challan Amount field and Total Challan Amount (In Words) fields are auto-populated with total amount of payment to be made. You cannot edit this amount.



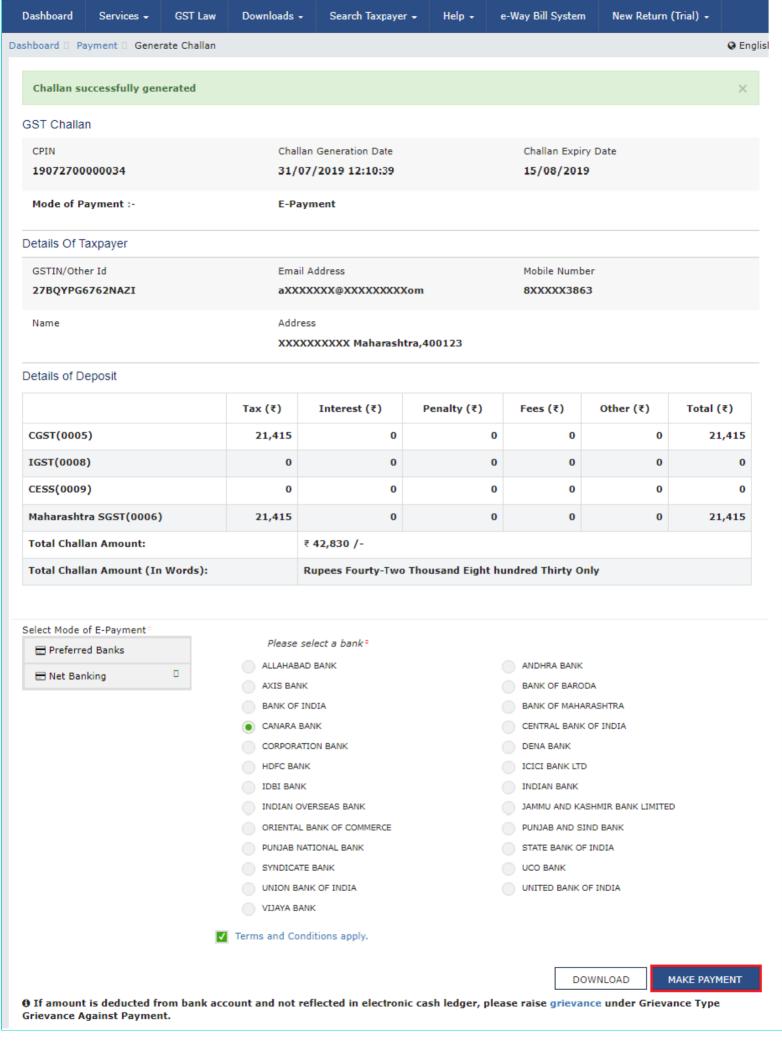
- iii. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- iv. Click the **GENERATE CHALLAN** button.



v. The Challan is generated. Click on **DOWNLOAD** button to download the challan.



vi. Downloaded challan is displayed here. Click on MAKE PAYMENT button.



Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

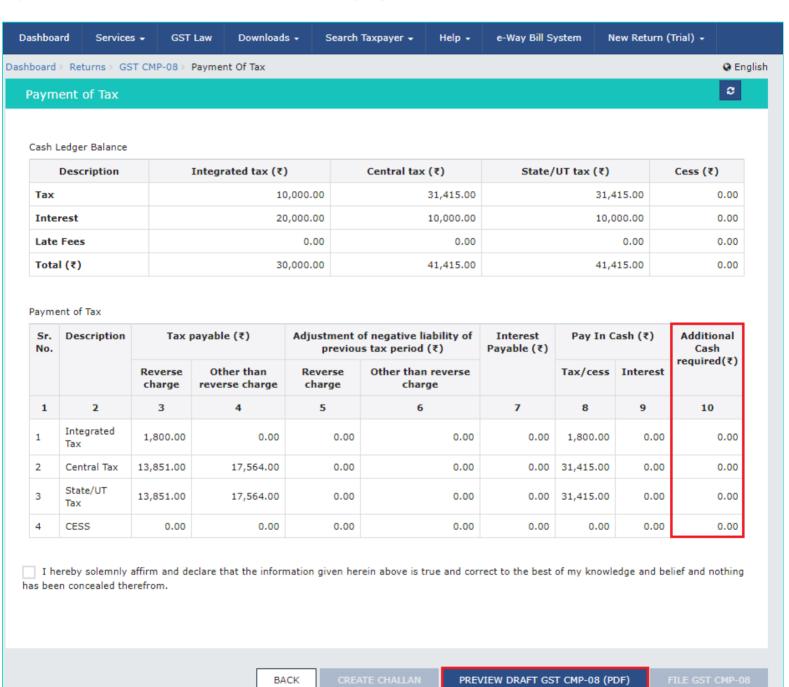
In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** or through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click here to refer the FAQs and User Manual on Making Payment.

vii. Go to Returns Dashboard again, note the Additional Cash required is Nil now.

To preview GST CMP-08, click on PREVIEW DRAFT GST CMP-08 (PDF).



Form GST CMP - 08

[See rule 62]

Statement for payment of self-assessed tax

45500	
Financial Year	2019-20
Quarter	Apr-Jun

1	GST	IN	27BQYPG6762NAZI		
2	(a)	Legal name			
	(b)	Trade name	GSTN		
	(c)	ARN	29		
	(d)	Date of filing	-		

3. Summary of self-assessed liability

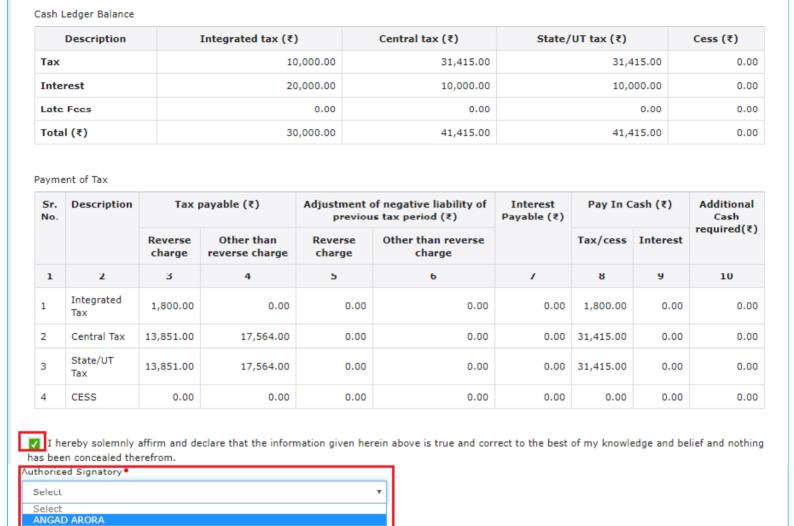
(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹ in all tables)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00	-	17564.00	17564.00	:=:
2	Inward supplies attracting reverse charge including import of services	1639000.00	1800.00	13851.00	13851.00	0.00
3	Tax payable (1 + 2)	3495400.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	0.00	0.00	0.00	0.00

F. File Form GST CMP-08 with DSC/ EVC

17. Select the checkbox against the **declaration**. Choose the **Authorised Signatory** from the drop-down.



Search Taxpayer +

e-Way Bill System

PREVIEW DRAFT GST CMP-08 (PDF)

Help →

New Return (Trial) →

© English €

18. Click on FILE GST CMP-08.

Dashboard

Payment of Tax

GST Law

Services +

Dashboard > Returns > GST CMP-08 > Payment Of Tax

Downloads +

BACK



Dashboard > Returns > GST CMP-08 > Payment Of Tax

⊕ En

Cash Ledger Balance

Payment of Tax

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	escription Tax payable (₹)		-	Adjustment of negative liability of previous tax period (₹)		Pay In Cash (₹)		Additional Cash
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	required(₹)
1	2	3	4	5	6	/	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Authorised Signatory*

AN GAD ARORA ▼

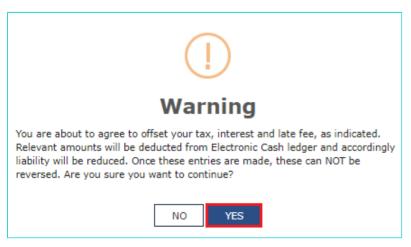
BACK

CREATE CHALLA

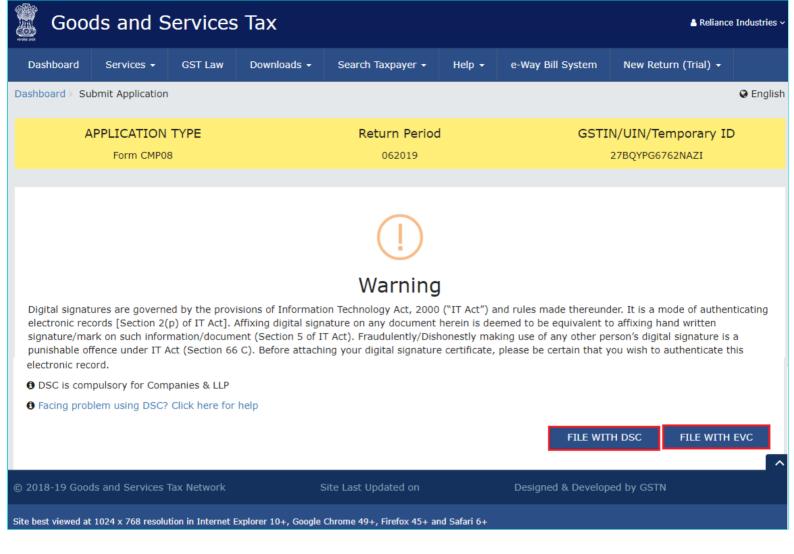
PREVIEW DRAFT GST CMP-08 (PDF)

FILE GST CMP-08

19. Click the YES button.



20. The Submit Application page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.

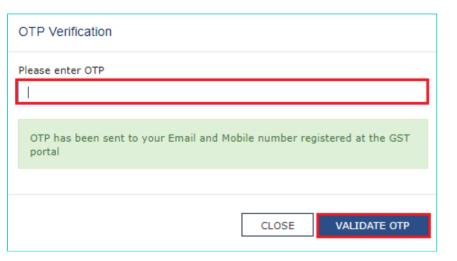


20.1. FILE WITH DSC:

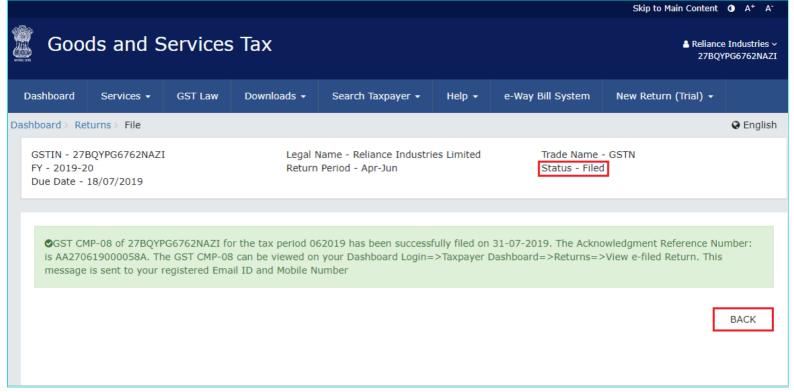
a. Select the certificate and click the SIGN button.

20.2. FILE WITH EVC:

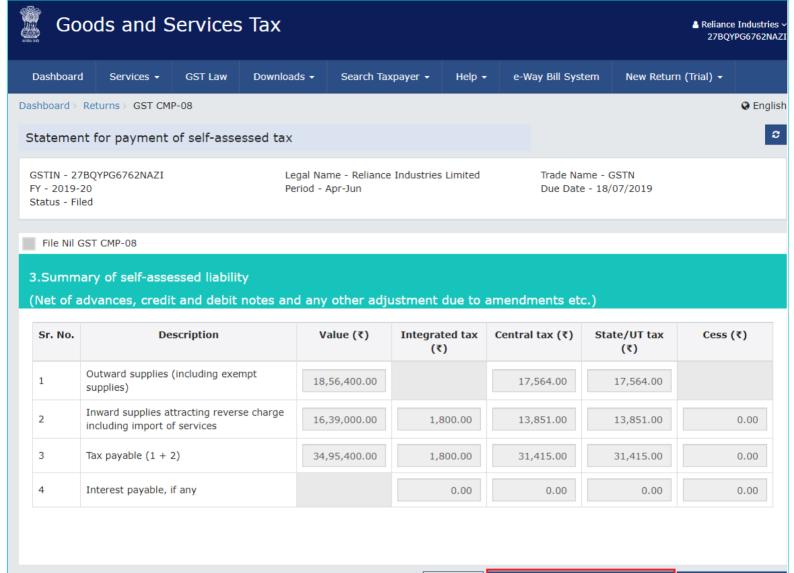
a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the VALIDATE OTP button.



21. The success message is displayed and ARN is displayed. Status of the Form GST CMP-08 changes to "Filed". Go BACK to download filed GST CMP-08.



22. Download the filed GST CMP-08 by clicking on DOWNLOAD FILED GST CMP-08.



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Site Last Updated on

BACK

Designed & Developed by GSTN

PAYMENT MADE

DOWNLOAD FILED GST CMP-08

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

23. Downloaded filed GST CMP-08 is displayed here.

Form GST CMP - 08

[See rule 62]

Statement for payment of self-assessed tax

Financial Year	2019-20
Quarter	Apr-Jun

1	GST	IN	27BQYPG6762NAZI		-		2	
2	(a)	Legal name	Reliance Industries Limited	-20				
	(b)	Trade name	GSTN					
	(c)	ARN	AA270619000058A	V				
	(d)	Date of filing	31-07-2019			8		

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.) (Amount in ₹ in all tables)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	1856400.00	-	17564.00	17564.00	:#S
2	Inward supplies attracting reverse charge including import of services	1639000.00	1800.00	13851.00	13851.00	0.00
3	Tax payable (1 + 2)	3495400.00	1800.00	31415.00	31415.00	0.00
4	Interest payable, if any	-	0.00	0.00	0.00	0.00
5	Tax & interest paid	, .	1800.00	31415.00	31415.00	0.00

4. Verification

Date: 31-07-2019

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge

and belief and nothing has been concealed therefrom.

Name of authorized signatory ANGAD ARORA

Designation / Status



Manual > Filing Form GSTR-4 (Annual Return) (For FY 2019-20 Onwards)

How can I create and file details in Form GSTR-4 (Annual Return) (For FY 2019-20 Onwards)?

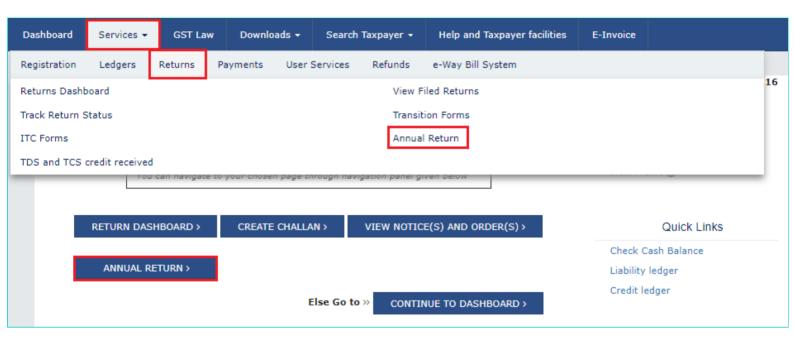
To create and file details in Form GSTR-4 (Annual Return, For FY 2019-20 Onwards), perform following steps:

- (I) In case, you want to file NIL return in Form GSTR-4 (Annual Return), click here.
- (II) In case, you want to file return in Form GSTR-4 (Annual Return), perform following steps:
 - A. Login and Navigate to Form GSTR-4 (Annual Return) page
 - B. Enter details in various tiles
 - C. Preview Form GSTR-4 (Annual Return)
 - D: Payment of Tax
 - E. File Annual Return Form GSTR-4 (Annual Return) with DSC/ EVC

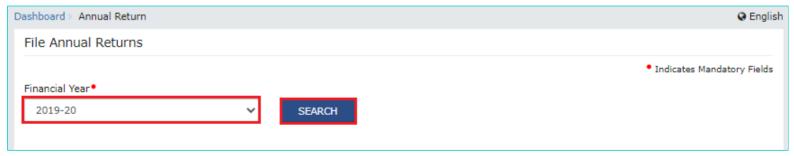
A. Login and Navigate to Annual Return Form GSTR-4 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Annual Return** option.

Note: Alternatively, you can also click the Annual Return link on the Dashboard.

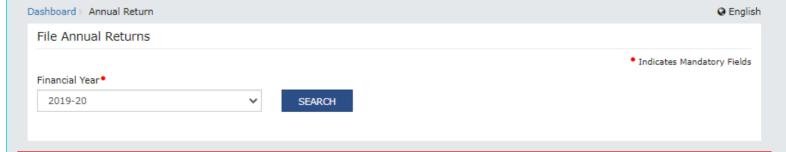


2. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the annual return from the drop-down list. Click the **SEARCH** button



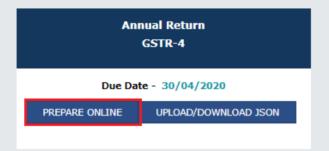
3. The **File Returns** page is displayed. Please read the important message in the boxes carefully. In the Annual Return GSTR-4 tile, click the **PREPARE ONLINE** button.

Note: **PREPARE ONLINE** button for filing Form GSTR-4 will be enabled only after filing all applicable Form CMP-08 statements for the relevant Financial Year.



<u>Help</u>

- 1. GSTR-4 can be filed online. It can also be prepared in Offline tool and then uploaded on the portal and filed.
- 2. Annual return in Form GSTR-4 is required to be filed by every taxpayer who has availed composition scheme during any part of the relevant financial year.
- 3. All the applicable statements i.e. GST CMP-08 should have been filed for all the applicable quarters of the relevant financial year (Y) before filing Annual GSTR-4.
- 4. Once return in Form GSTR-4 is filed, it cannot be revised.



Important Message

Prepare Online:-

Steps to be taken:

- · Click on 'Prepare Online':
- . The system would navigate you to GSTR-4 Dashboard page. Provide the previous year aggregate turnover and save it;
- Based on the information available in the system, details would be auto-drafted in few tables, which shall be non-editable. Provide the details in other tables;
- · Click on 'Proceed to file' button;
- · Verify the details in preview page and click on 'Continue' button to navigate to payment table; and
- · File the return by clicking on 'File GSTR-4' button while paying additional liabilities, if any.

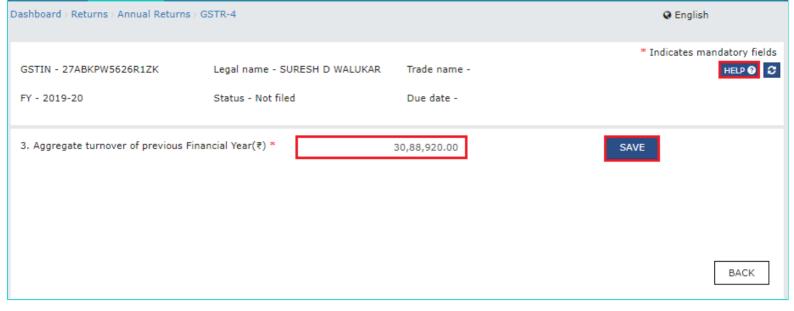
Upload/Download JSON

- Download the GSTR-4 offline tool from the 'Downloads' section in the pre-login page on the portal.
- Click on 'Upload/ Download json' and then click on 'Download' tab to download auto-drafted GSTR-4 details, if any;
- Follow instructions in 'GSTR-4 offline tool' to add details and generate JSON file for upload;
- . Click on 'Upload' tab to upload JSON file and file the return with the instructions available on GSTR-4 online.

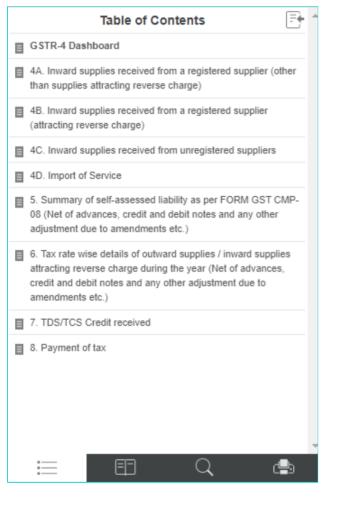
4. The GSTR-4 Annual Return page is displayed. Enter the aggregate turnover of previous financial year and click SAVE.

Note:

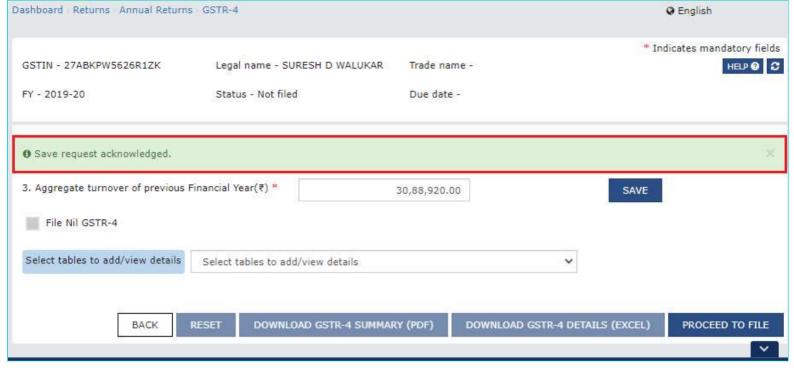
- You will not be able to proceed further without entering aggregate turnover of previous financial year.
- In case, you were registered during the current FY or had nil aggregate turnover, please enter '0' (Zero) here.
- On saving aggregate turnover details, other buttons on this screen will get enabled.



Note: You can click the Help link to view Help related to this page.



5. A confirmation message is displayed that Save request has been acknowledged.



- 6 (a) To file Nil return: Nil Form GSTR-4 Annual Return can be filed by you, for the financial year, if you have, for all applicable quarters of the year
 - NOT made any outward supply
 - · NOT received any goods/services
 - · Have NO other tax liability to report
 - · Have filed all Form CMP-08 as Nil

6.1. Select the File Nil GSTR4 check-box. Click PROCEED TO FILE.



6.2. Return is ready to be filed. Click PROCEED TO FILE.



6.3. Click CONTINUE.

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

Financial year	2019-20
----------------	---------

1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade name, if any	GSTN
3.	(a)	Aggregate turnover in the preceding Financial Year	0.00
	(b)	ARN	-
	(c)	Date of ARN	

Note: All amounts displayed in the tables are in ₹

4. Inward supplies including supplies on which tax is to be paid on reverse charge

........

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4D - Import of service

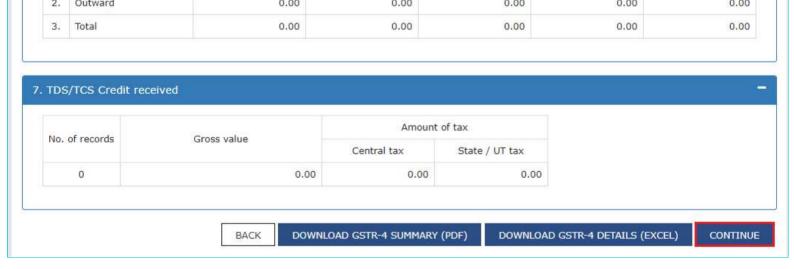
No. of records	Taxable value	Integrated tax	Cess
o	0.00	0.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due — to amendments etc.)

Sr.	Description	Value	Amount of tax					
no.	Description	value	Integrated tax	Central tax	State/UT tax	Cess		
1.	Outward supplies (including exempt supplies)	0.00		0.00	0.00			
2.	Inward supplies attracting reverse charge including import of services	0.00	0.00	0.00	0.00	0.00		
з.	Tax paid (1+2)	0.00	0.00	0.00	0.00	0.00		
4.	Interest paid, if any		0.00	0.00	0.00	0.00		

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Type of supply	val		Amount o	of tax	
	(Outward/Inward)	Value	Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00
	I MARKEN YOUNG	Constant	SANCEMEN	00004860	02022	



6.4. Preview Form GSTR-4 (Annual Return)

6.5. Payment of Tax

Note:

- · If there are any interest liability to be declared, the same can be declared in "Interest payable" column.
- If Nil Form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee as per the prescribed law and show the same in "Late Fee Payable" column.
- "Additional Cash Required" column reflects the cash required to be paid through challan for payment of interest and late fee, after adjusting the amount available in Electronic Cash Ledger.

6.6. File Form GSTR-4 (Annual Return) with DSC/ EVC

Click here to go back to the main menu

6 (b) To file Form GSTR-4 (Annual Return):

B. Enter details in various tiles

- 4A. Inward supplies from registered supplier (other than reverse charge): To add details of inward supplies received from a registered supplier (other than reverse charge)
- 4B. Inward supplies from registered supplier (reverse charge): To add details of inward supplies received from a registered supplier (reverse charge)
- 4C. Inward supplies from unregistered supplier: To add details of inward supplies received from an unregistered supplier
- 4D. Import of Service: To add details of import of service
- 6. Tax rate wise inward and outward supplies: To enter tax rate wise details of outward supplies during the financial year

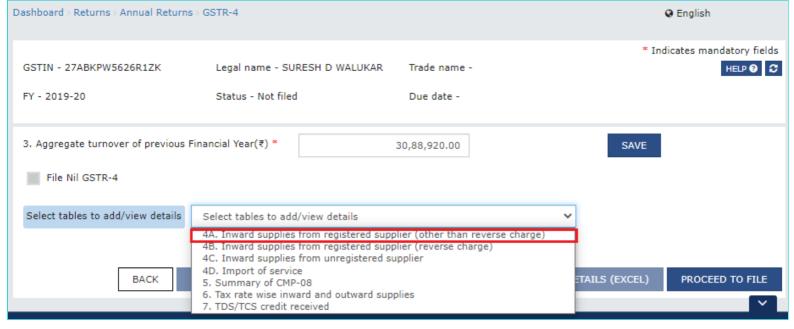
To view auto-drafted details:

- 5. Summary of CMP-08: To view auto-drafted details provided in filed Form CMP-08 for the financial year
- 7. TDS/TCS credit received: To view details related to TDS/TCS credit received

Click on the tile names to know more and enter related details:

4A. Inward supplies from registered supplier (other than reverse charge)

6.1. To add details of inward supplies received from a registered supplier (other than reverse charge), select **4A. Inward supplies from registered supplier (other than reverse charge)** from the "Select tables to add/view details" drop-down list.

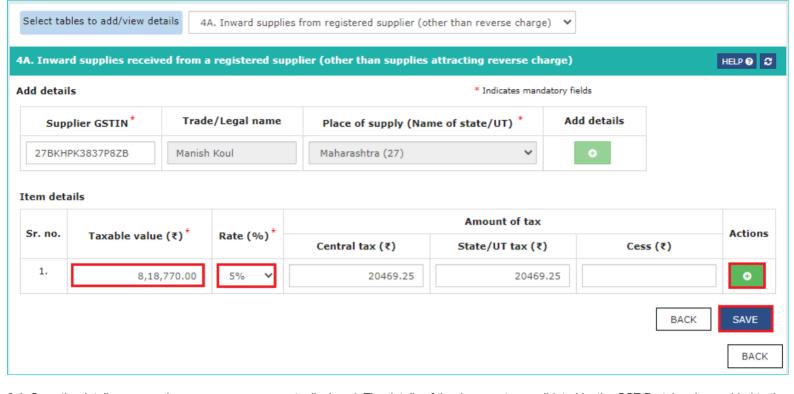


- 6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are autopopulated based on the GSTIN of the supplier. Click the **Add** (+) button. **Note**:
 - · You must provide all details related to one Supplier GSTIN tax rate wise here.
 - Inward supplies attracting reverse charge, are not to be provided in table 4A and the same are required be provided in table 4B.
 - Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.

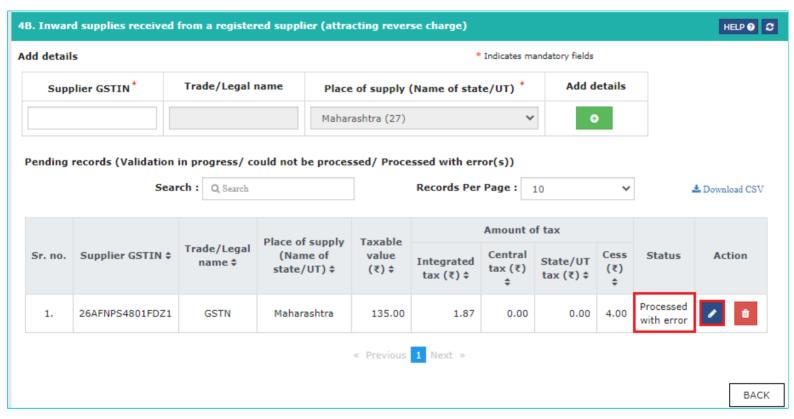


- 6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

 Note:
 - You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
 - In case, supplies are received from a composition taxpayer, the tax rate should be selected as '0' (Zero) from the Rate drop-down list.
 - The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.

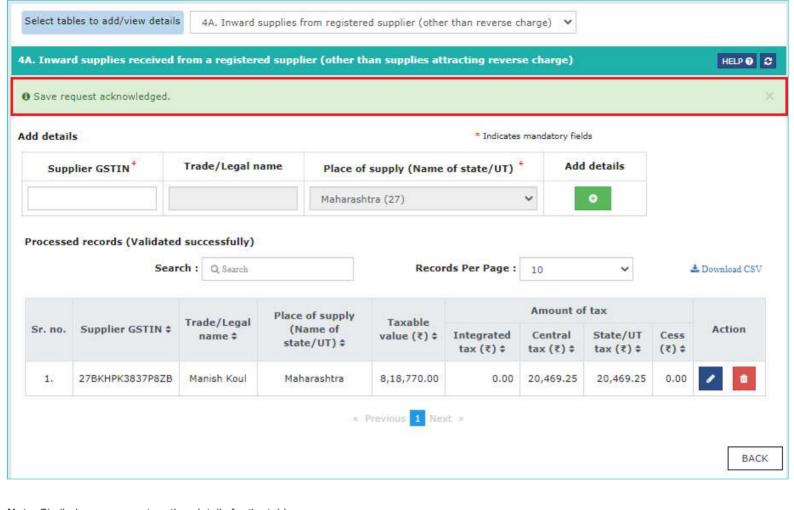


6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

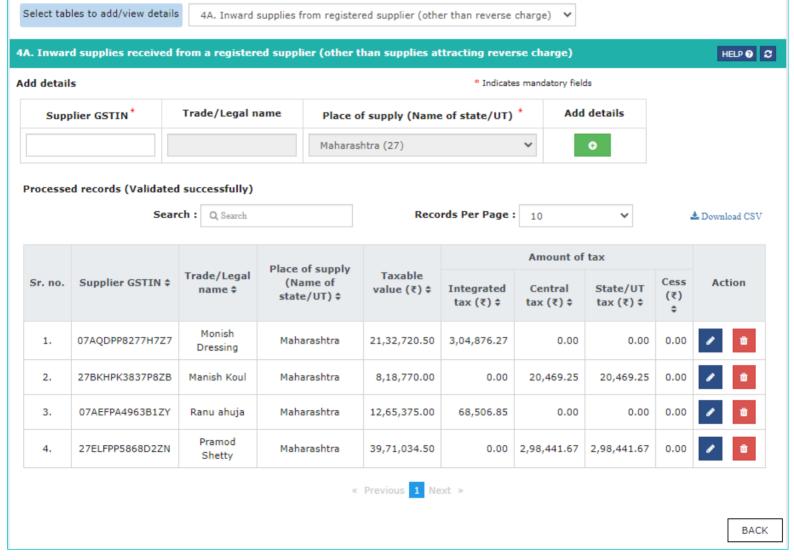


Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- . To search in the list of added records, enter the relevant text/value in the Search field.
- To view records per page, select the required number of records from the Records Per Page drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

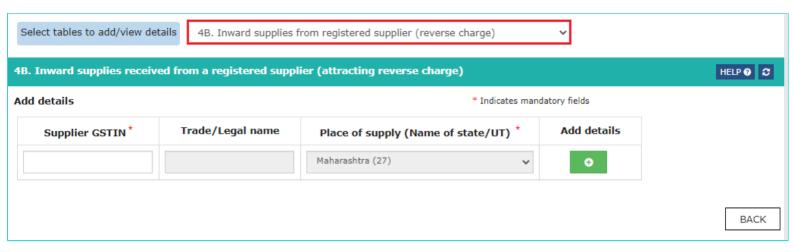


Note: Similarly, you can enter other details for the table.



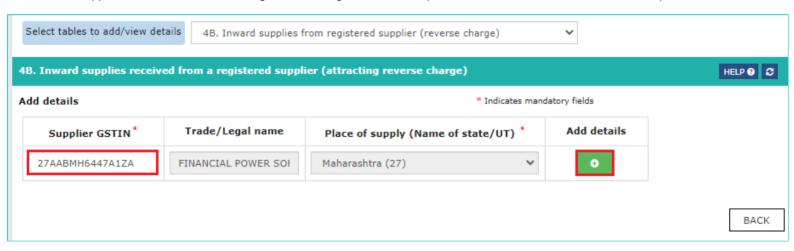
4B. Inward supplies from registered supplier (reverse charge)

6.1. To add details of inward supplies received from a registered supplier (reverse charge), select **4B. Inward supplies from registered supplier** (reverse charge) from the "Select tables to add/view details" drop-down list.



6.2. In the **Supplier GSTIN** field, enter the GSTIN of the supplier. Once the GSTIN of the supplier is entered, Trade/Legal Name fields are autopopulated based on the GSTIN of the supplier. Click the **Add** (+) button.

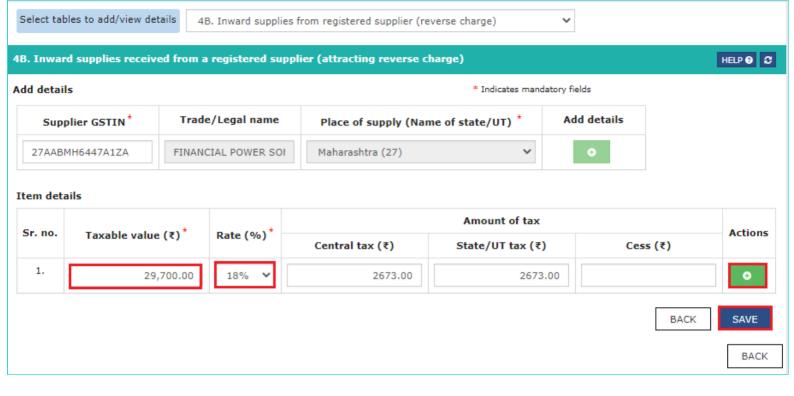
Note: Inward supplies other than those attracting reverse charge, are not to be provided in table 4B and the same need be provided in table 4A



6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

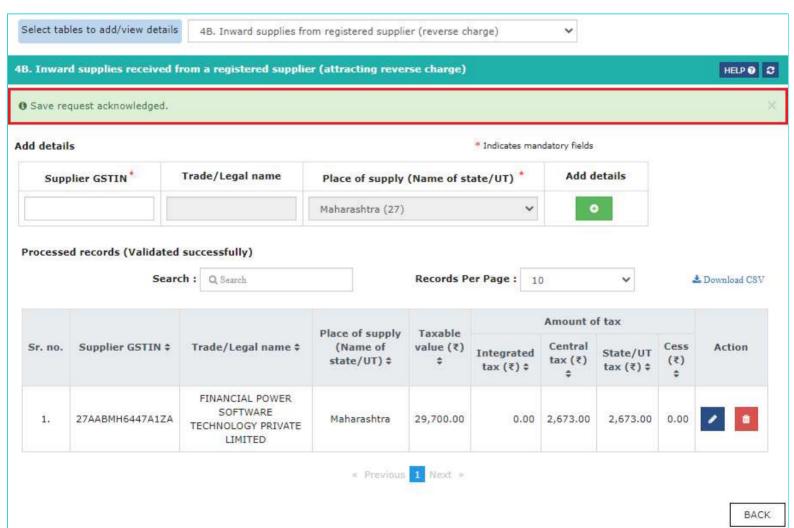
- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.



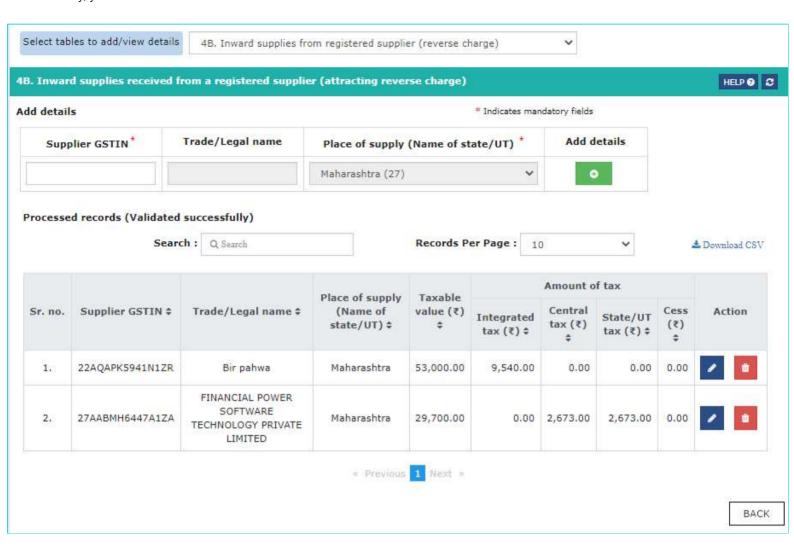
6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

Note:

- To edit or delete the added details, click the Edit/Delete icons under the Action column.
- · To search in the list of added records, enter the relevant text/value in the Search field.
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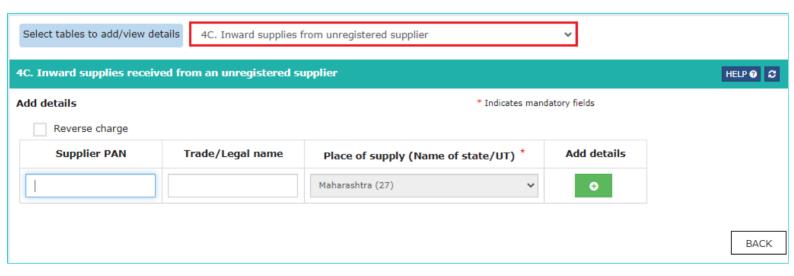
Note: Similarly, you can enter other details for the table.



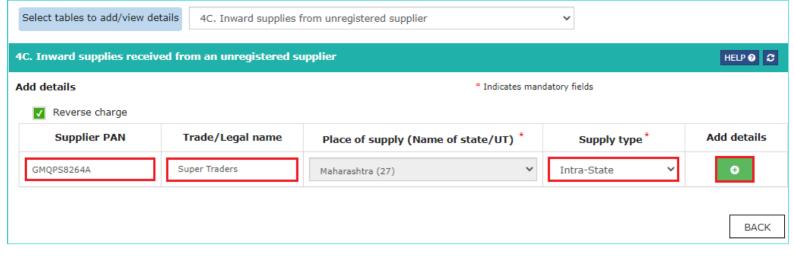
Click here to go back to the main menu

4C. Inward supplies from unregistered supplier

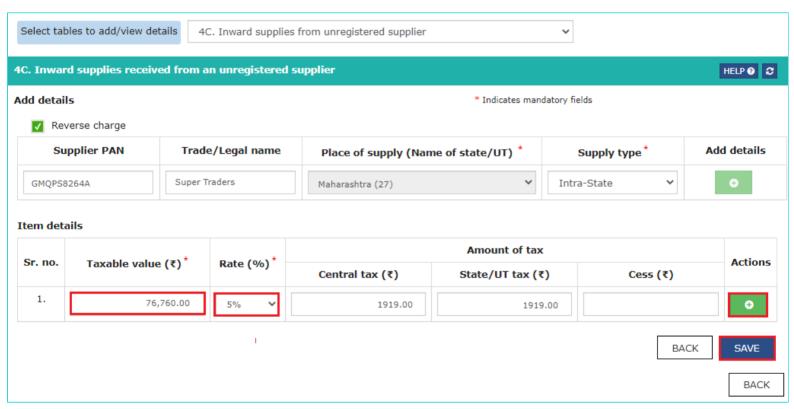
6.1. To add details of inward supplies received from an unregistered supplier, select **4C. Inward supplies from unregistered supplier** from the "Select tables to add/view details" drop-down list.



6.2. Select the checkbox for Reverse Charge, if applicable. In the **Supplier PAN** field enter the PAN of the supplier, if any. Enter the **Trade/Legal Name** of the supplier. In case of supplies liable to reverse charge, select the **Supply Type** from the drop-down list. Click the **Add** (+) button. **Note**: The record can also be added without providing the PAN details, if same is not available



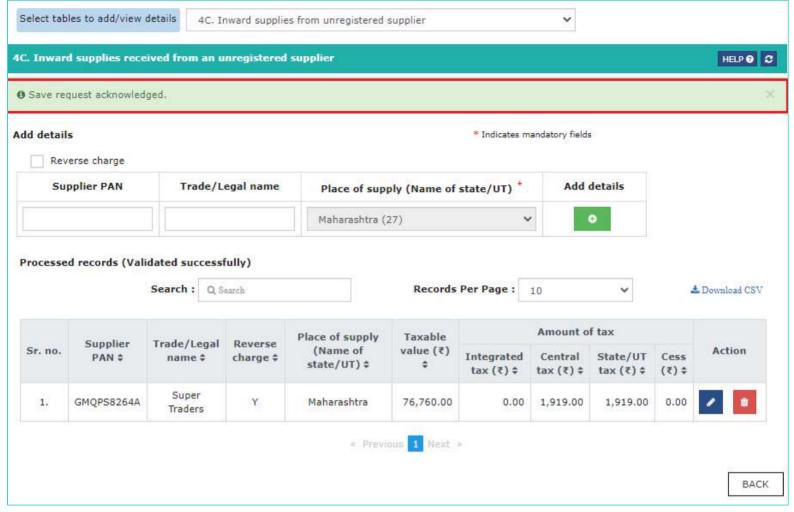
- 6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**. **Note**:
 - You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
 - The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.



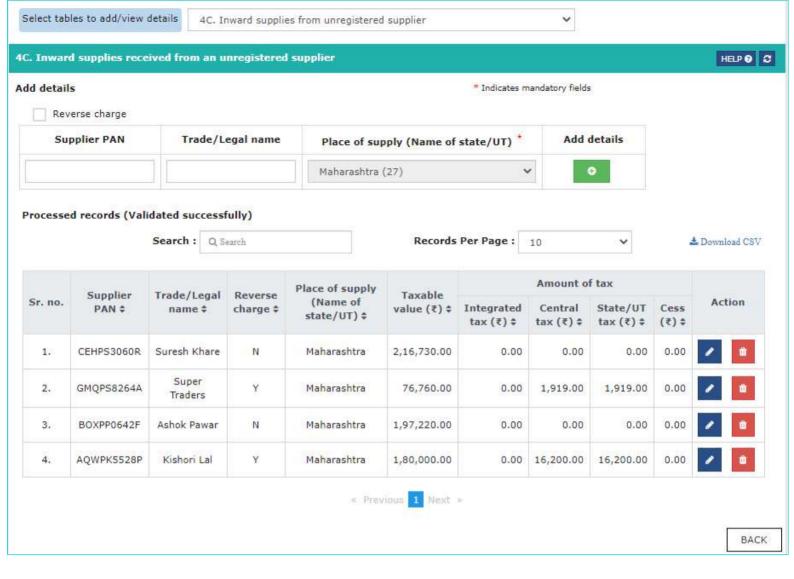
6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

Note:

- To edit or delete the added details, click the Edit/Delete icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the Search field.
- To view records per page, select the required number of records from the Records Per Page drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.



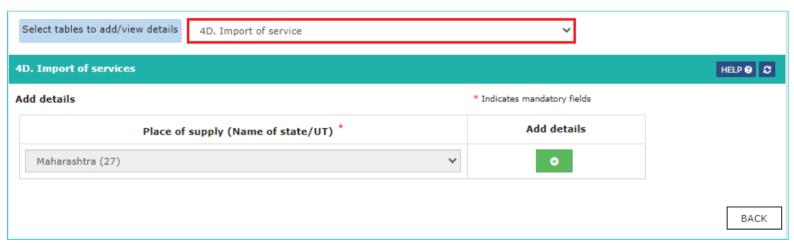
Note: Similarly, you can enter other details for the table.



Click here to go back to the main menu

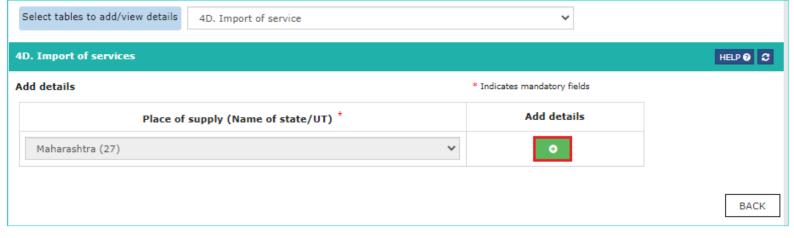
4D. Import of service

6.1. To add details of import of service, select **4D. Import of service** from the "Select tables to add/view details" drop-down list.



6.2. Click the Add (+) button.

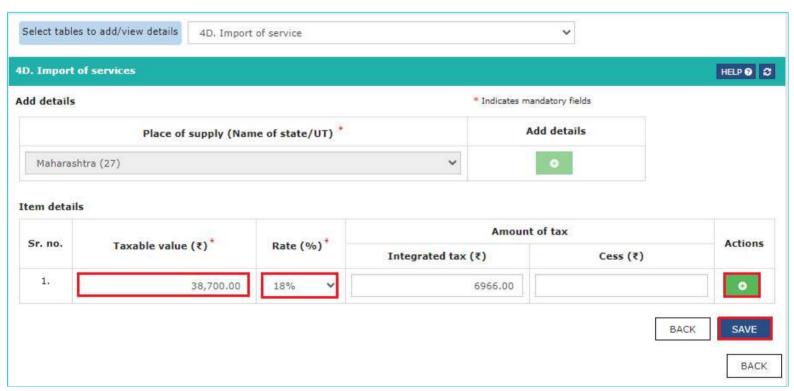
Note: Place of Supply of the recipient is shown as the State/UT in which the recipient is registered, by default and cannot be edited.



6.3. On clicking the Add (+) button, the Item Details fields get displayed. Enter the item details of the document and click the Add (+) button to add more rows. Once all the details are entered, click **SAVE**.

Note:

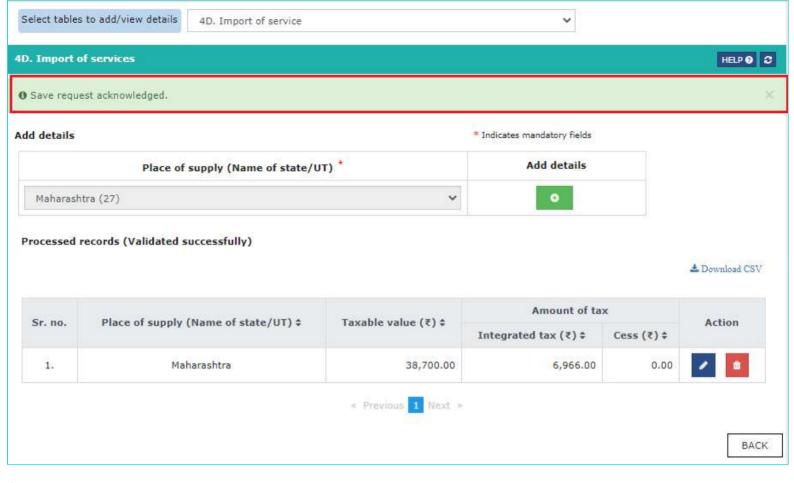
- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments.
- The tax amounts are auto-calculated on the basis of values entered in Taxable Value and tax rate fields but are editable. The CESS amount has to be entered by the taxpayer manually.



6.4. Once the details are saved, a success message gets displayed. The details of the document are validated by the GST Portal and are added to the Pending Records table till the validation is completed. Post successful validation, the document gets added to the Processed records (Validated successfully) section of this page. You may refresh the page to see the most updated status of documents. In case, the documents are processed with error, it would be available in 'Pending Records' table with status as 'Processed with error'. You may click edit to see the error and correct the same.

Note:

- To edit or delete the added details, click the **Edit/Delete** icons under the Action column.
- To search in the list of added records, enter the relevant text/value in the **Search** field.
- To view records per page, select the required number of records from the Records Per Page drop-down list.
- To download the added details in the CSV format, click the **Download CSV** link.

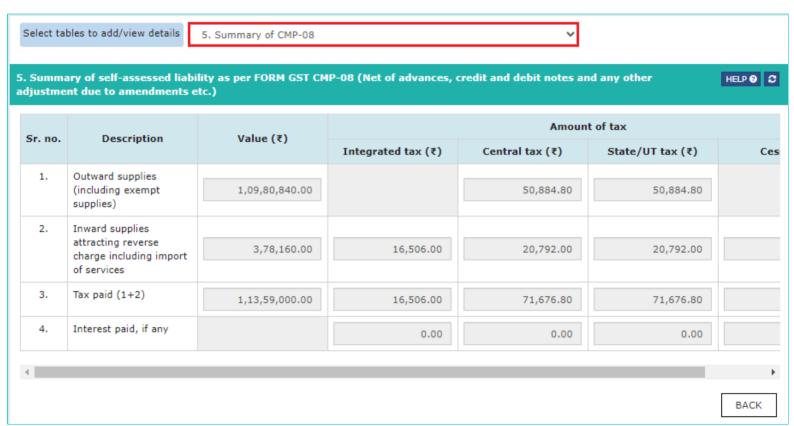


Click here to go back to the main menu

5. Summary of CMP-08

6.1. To view auto-drafted details, as provided in filed Form CMP-08 for the financial year, select **5. Summary of CMP-08** from the "Select tables to add/view details" drop-down list.

Note: Summary of self-assessed liability is auto-populated in Table-5 of GSTR-4 Annual Return on basis of filed Form CMP-08 & is non-editable.



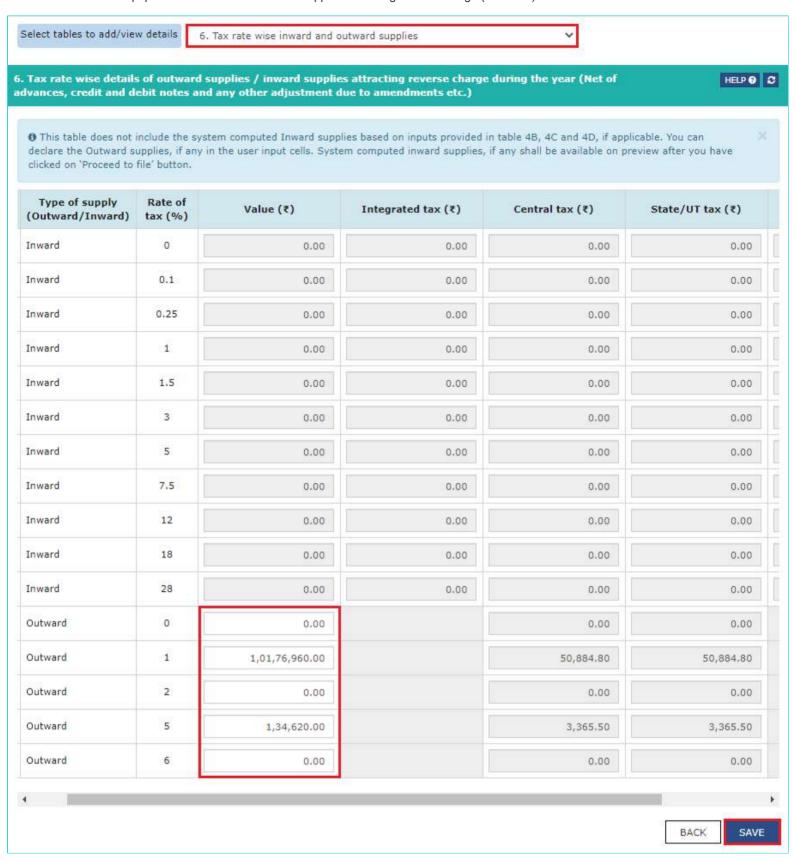
Click here to go back to the main menu

6. Tax rate wise inward supplies attracting reverse charge and outward supplies

- 6.1. To enter tax rate wise details of outward supplies select **6. Tax rate wise inward and outward supplies** from the "Select tables to add/view details" drop-down list.
- 6.2. Enter the details and click SAVE.

Note:

- You can enter negative values here to enter details related to Net of advances, credit and debit notes or any other adjustment due to amendments
- You can declare your outward supplies in the user input cells in row 12 -16. Once you click on 'Proceed to file' button, Table 4B, 4C and 4D data will be auto-populated in Table 6 with inward supplies attracting reverse charge (rate wise) in row 1-11.

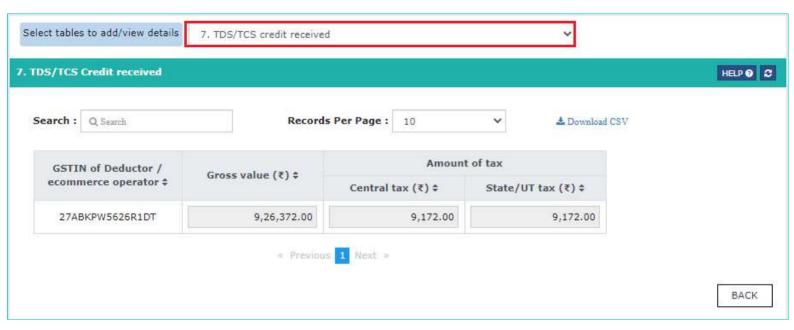


Click here to go back to the main menu

7. TDS/TCS credit received

6.1. To view details related to TDS/TCS credit received, select 7. **TDS/TCS credit received** from the "Select tables to add/view details" drop-down list. **Note**:

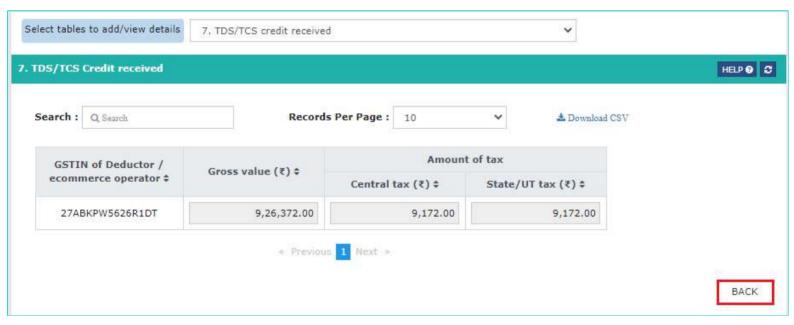
- Amount of TDS and TCS are auto-drafted based on the Returns/ Statements filed by TDS and TCS taxpayers. The values in Table 7, TDS and TCS credit received will be populated based on the amount accepted and credited to Electronic cash ledger during that financial year.
- Details provided in Table 7 cannot be edited.



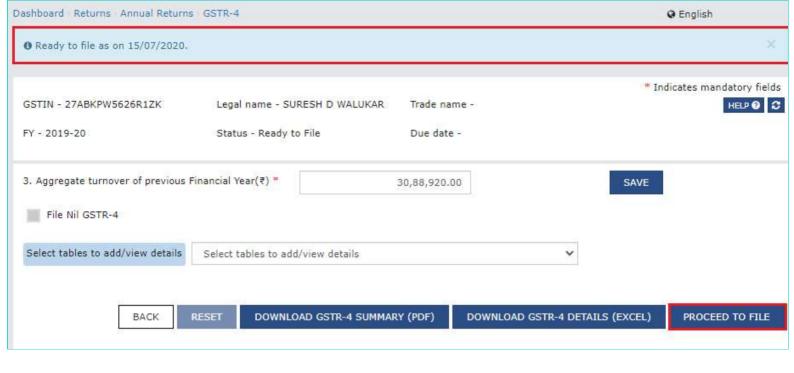
Click here to go back to the main menu

C. Preview GSTR-4

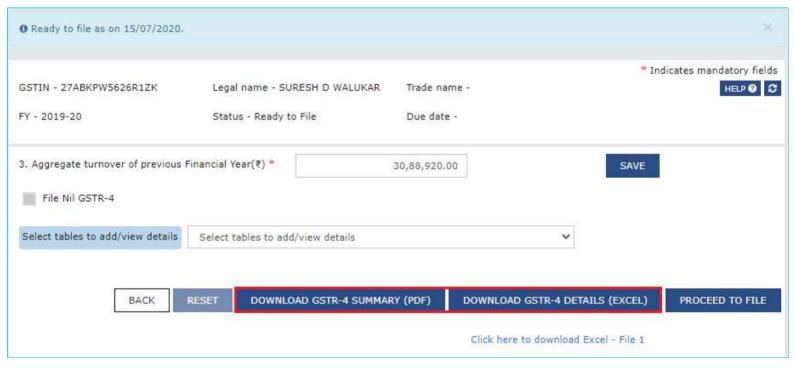
7. Once all the required details are entered, navigate BACK to go to the Form GSTR-4 (Annual Return) Dashboard page.



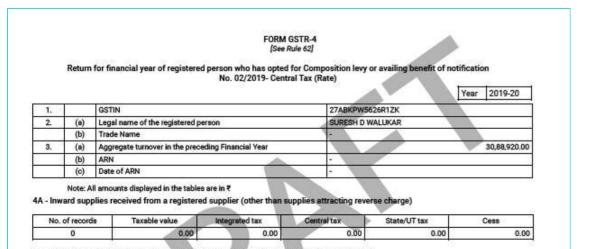
8. Click **PROCEED TO FILE** button. A confirmation message is displayed that return is ready to be filed.



9. Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format. This button will download the draft Summary page of your Form GSTR-4 (Annual Return) for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before filing Form GSTR-4 (Annual Return).



10. The PDF/Excel file is displayed.



4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

	No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
Ι	0	0.00	0.00	0.00	0.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
0	0.00	0.00	0.00	0.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
0	0.00	0.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Description	Description Value	Amount of tax				
			Integrated tax	Central tax	State/UT tax	Cess	
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00	
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00	
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00	
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00	

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

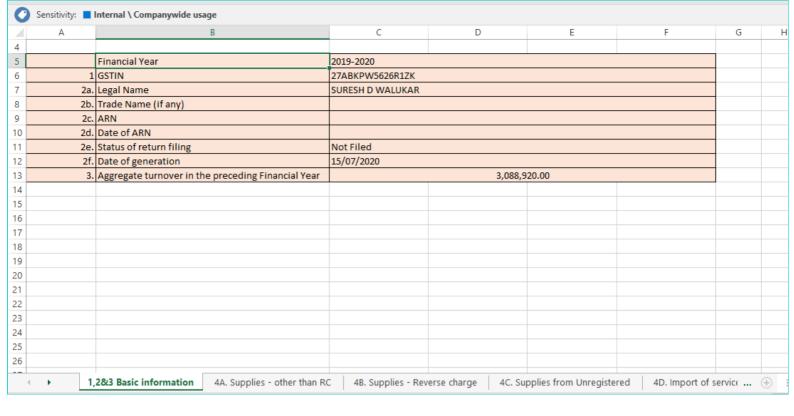
Sr. no.	Type of supply	Value		Amount o	of tax	
	(Outward/Inward)		Integrated tax	Central tax	State/UT tax	Cess
1.	Inward	0.00	0.00	0.00	0.00	0.00
2.	Outward	0.00	0.00	0.00	0.00	0.00
3.	Total	0.00	0.00	0.00	0.00	0.00

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax		
The Marie Production with Nation	CALCADO ANTO	Central tax	State/UT tax	
0	0.00	0.00	0.00	

8. Tax, interest, late fee payable and paid

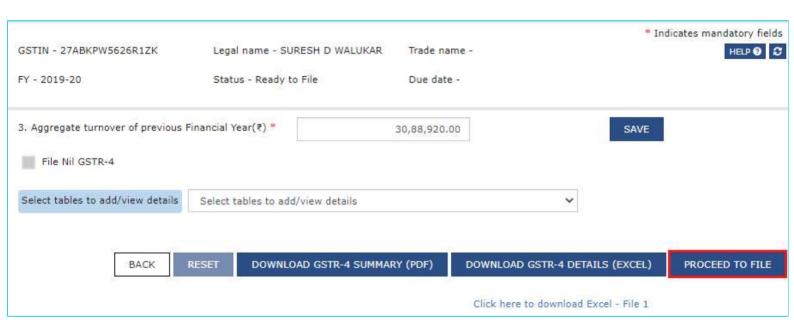
Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax payable	Interest payable	Late fee payable
1.	Integrated tax	0.00	0.00	0.00	0.00	0.00	0.00
2.	Central tax	0.00	0.00	0.00	0.00	0.00	0.00
3.	State/UT tax	0.00	0.00	0.00	0.00	0.00	0.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00



Click here to go back to the main menu

D. Proceed to File and Payment of Tax

11. Click PROCEED TO FILE button.



12. Preview for Form GSTR-4 (Annual Return) is displayed. Click the **CONTINUE** button.



1.		GSTIN	27ABKPW5626R1ZK
2.	(a)	Legal name of the registered person	SURESH D WALUKAR
	(b)	Trade name, if any	2
3.	(a)	Aggregate turnover in the preceding Financial Year	30,88,920.00
	(b)	ARN	
	(c)	Date of ARN	g.

Note: All amounts displayed in the tables are in ₹

4. Inward supplies including supplies on which tax is to be paid on reverse charge

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	6,70,710.00	0.00	18,119.00	18,119.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr.	Description	Value	Amount of tax				
no.	Description	value	Integrated tax	Central tax	State/UT tax	Cess	
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,88 <mark>4</mark> .80	50,884.80		
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00	
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00	
4.	Interest paid, if any		0.00	0.00	0.00	0.00	

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

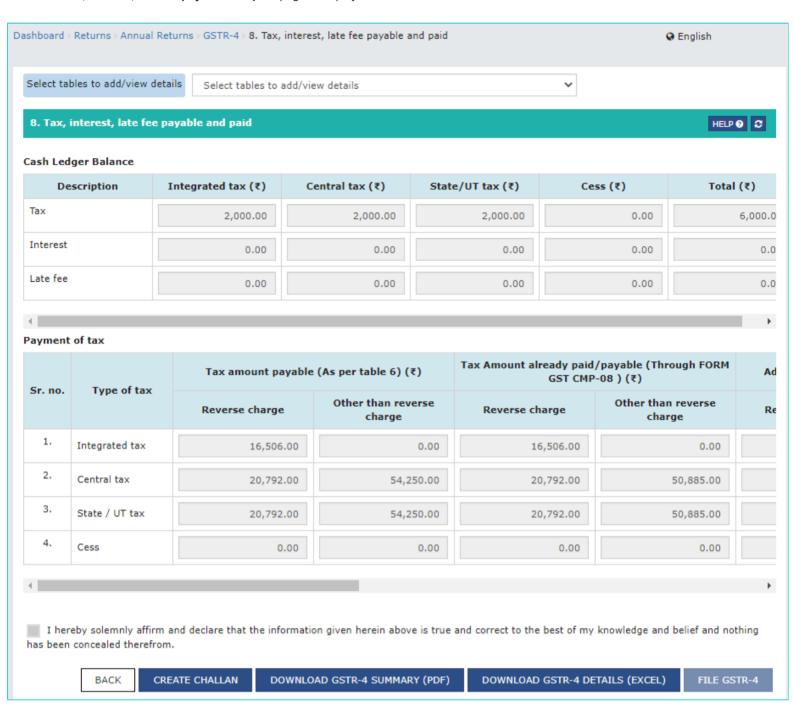
Sr. no.	Type of supply (Outward/Inward)	Type of supply Value		Amount of tax				
		value	Integrated tax	Central tax	State/UT tax	Cess		
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00		
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00		
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00		

7. TDS/1		

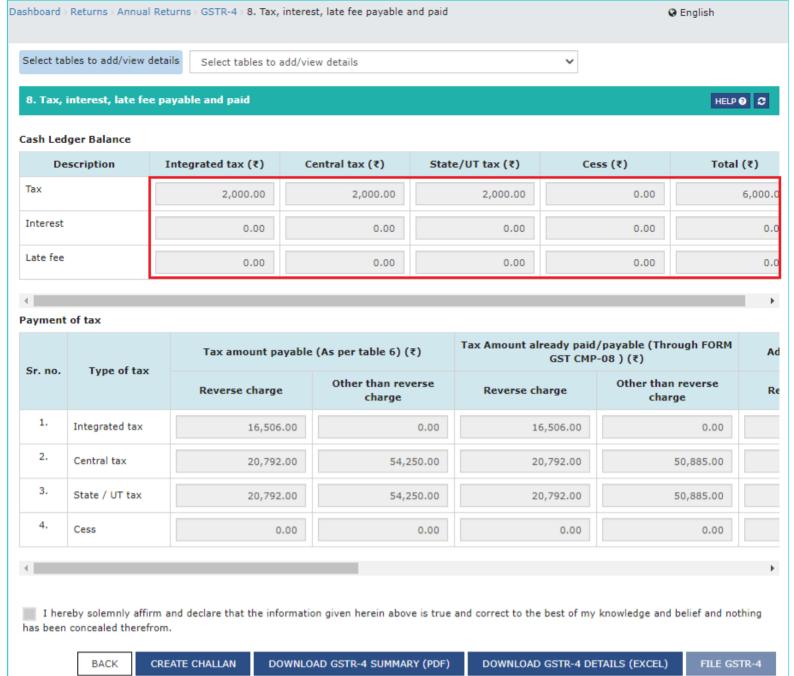
No, of records Gross value Amount of tax



13. The 8. Tax, Interest, late fee payable and paid page is displayed.



14.1. The cash ledger balance as available on date is shown in below table.



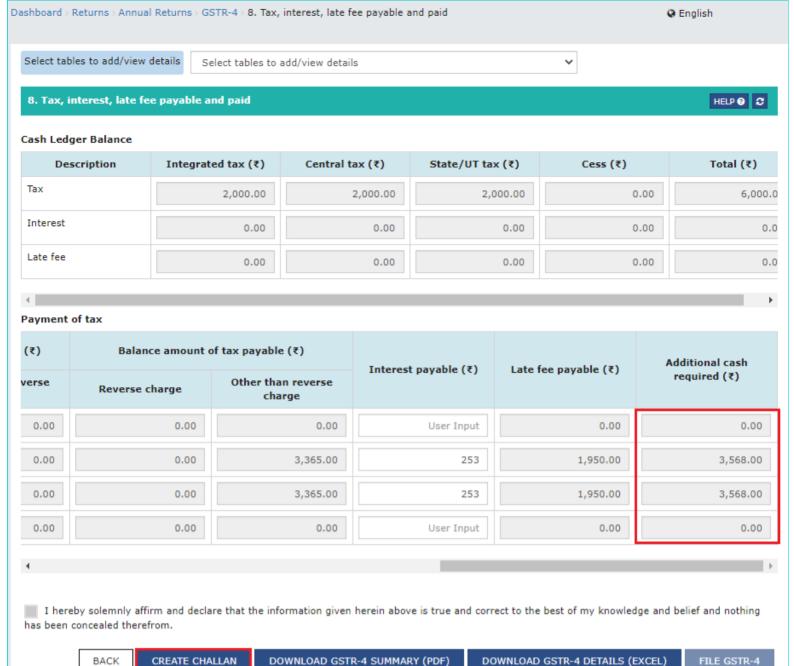
Note:

- Net liabilities is calculated as Tax payable (on Inward supplies related to reverse charge, as reported in Table 4B, 4C and 4D and Outward supplies as reported in Table 6) Tax amount already paid (through filed Form CMP-08 as shown in Table 5) Adjustment of negative liability (Excess amount deposited through Form CMP-08).
- "Additional Cash Required" column reflects the cash required to be paid through challan for payment of tax, interest and late fee, after adjusting the amount available in Electronic Cash Ledger.
- If there are any interest liability to be declared, the same can be declared in "Interest payable" column.
- If Form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee as per the prescribed law and show the same in "Late Fee Payable" column.

14.2 (a). Scenario 1: If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

i. If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then a part payment of liability can be made from available balance of the Electronic Cash Ledger. Additional cash required to be paid by taxpayer is shown in the "Tax to be paid, Interest to be paid and Late Fee to be paid" column.

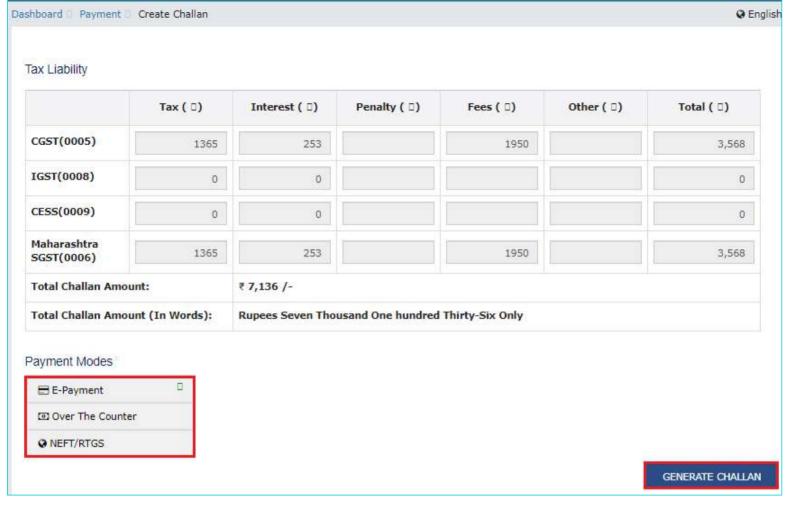
You may directly create challan for payment of remaining part of liability, by clicking on the CREATE CHALLAN button.



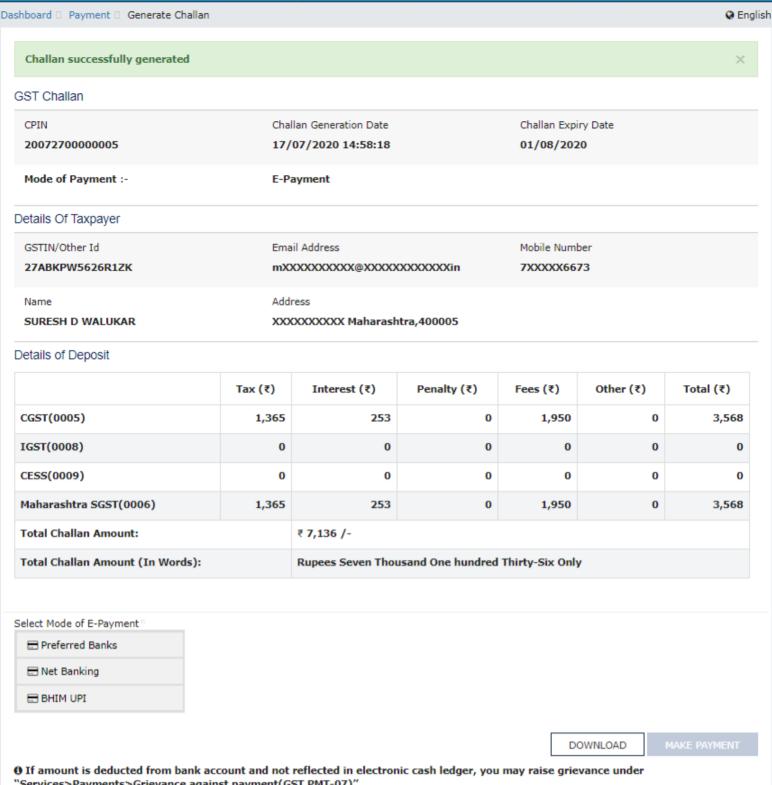
ii. The Create Challan page is displayed.

Note: In the Tax Payment grid, the **Total Challan Amount** field and **Total Challan Amount** (In Words) fields are auto-populated with amount of remaining part of liability (for which payment is to be made). You cannot edit the amount shown in challan.

- iii. Select the Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS.
- iv. Click the **GENERATE CHALLAN** button.



v. The Challan is generated.



- "Services>Payments>Grievance against payment(GST PMT-07)"
- *Awaiting Bank Confirmation: For e-payment mode of payment, if the maker has made a transaction and checker approval is not communicated by bank to GST System.
- *Awaiting Bank Clearance: For OTC mode of payment, if bank has acknowledged the challan but remittance confirmation is not communicated by bank to GST System.

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a new challan.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the Challan and visit the selected Bank. Pay using Cash/ Cheque/ Demand Draft within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

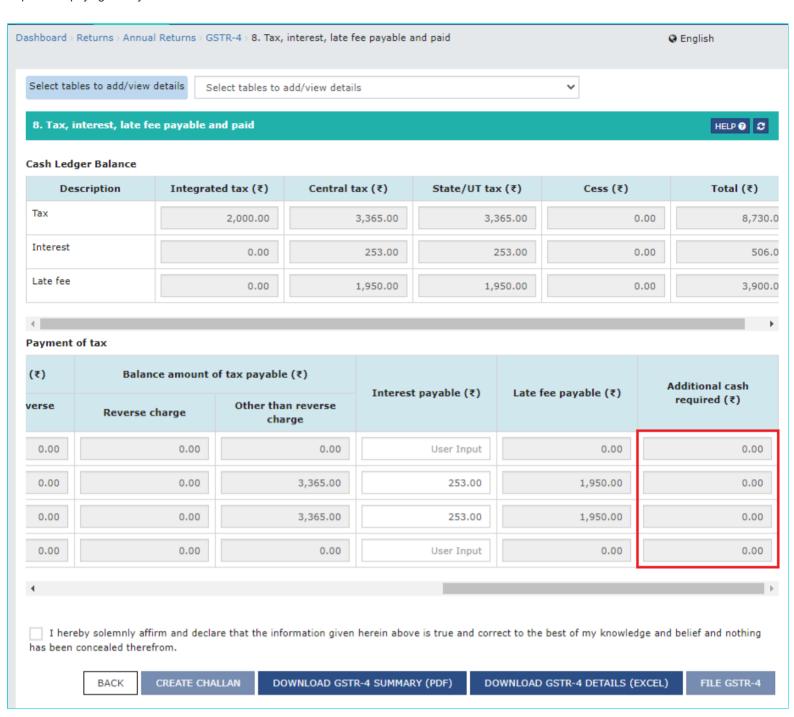
In case of NEFT/ RTGS:

Take a print out of the Challan and visit the selected Bank. Mandate form will be generated simultaneously. Pay using Cheque through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click <u>here</u> to refer the FAQs and User Manual on Making Payment.

14.2 (b). Scenario 2: If available balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities

i. If available balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for paying liability.



15. Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format. This button will download the draft Summary page of your Form GSTR-4 (Annual Return) for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before filing Form GSTR-4 (Annual Return).

Select tables to add/view details

Select tables to add/view details

8. Tax, interest, late fee payable and paid

HELP 3

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	3,365.00	3,365.00	0.00	8,730.0
Interest	0.00	253.00	253.00	0.00	506.0
Late fee	0.00	1,950.00	1,950.00	0.00	3,900.0

Payment of tax

(₹)	Balance amount o	Balance amount of tax payable (₹)	Interest namely (#)	Lata for namely (#)	Additional cash	
verse	Reverse charge	Other than reverse charge	Interest payable (₹)	Late fee payable (₹)	required (₹)	
0.00	0.00	0.00	User Input	0.00	0.00	
0.00	0.00	3,365.00	253.00	1,950.00	0.00	
0.00	0.00	3,365.00	253.00	1,950.00	0.00	
0.00	0.00	0.00	User Input	0.00	0.00	

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

BACK

CREATE CHALLAN

DOWNLOAD GSTR-4 SUMMARY (PDF)

DOWNLOAD GSTR-4 DETAILS (EXCEL)

16. The summary page of Form GSTR-4 (Annual Return) is displayed.

FORM GSTR-4

[See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

2019-20

1.		GSTIN	27ABKPW5626R1ZK			
2.	(a)	Legal name of the registered person	SURESH D WALUKAR			
	(b)	Trade Name				
3.	(a)	Aggregate turnover in the preceding Financial Year	30,89,200.00			
	(b)	ARN	-			
	(c)	Date of ARN				

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

9	No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
ĵ	4	81,87,900,00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

4C - Inward supplies received from an unregistered supplier

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
5	6,70,821.00	0.00	18,119.00	18,119.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

-								
Sr. no.	Description	Description Value	Amount of tax					
			Integrated tax	Central tax	State/UT tax	Cess		
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00		
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00		
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00		
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00		

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Type of supply Value		Amount of tax				
	(Outward/Inward)		Integrated tax	Central tax	State/UT tax	Cess	
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00	
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00	
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00	

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax		
		Central tax	State/UT tax	
1	9,26,372.00	9,172.00	9,172.00	

8. Tax, interest, late fee payable and paid

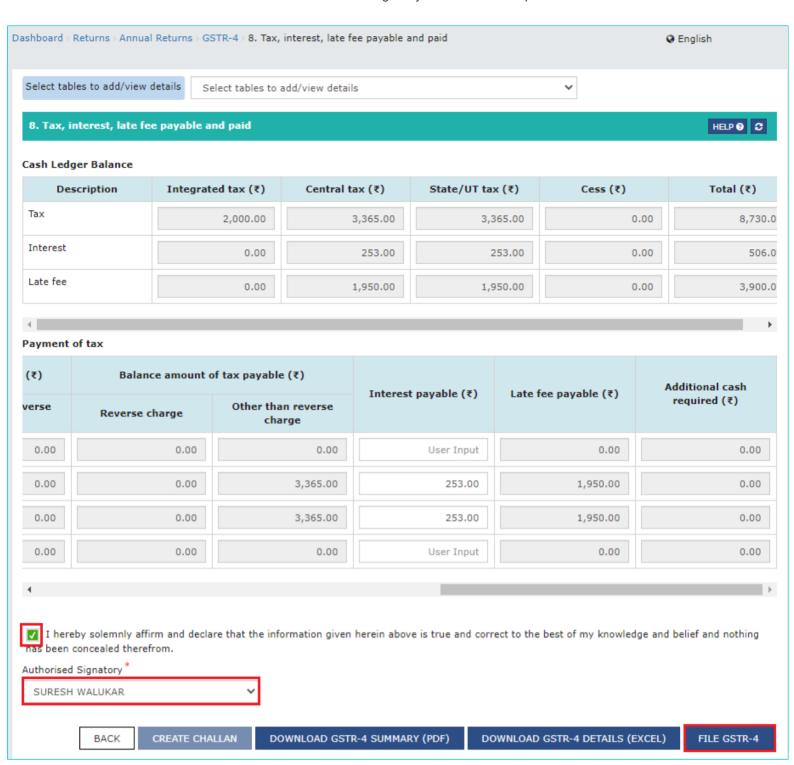
Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax payable	Interest payable	Late fee payable
1.	Integrated tax	16,506.00	16,506.00	0.00	0.00	0.00	0.00
2.	Central tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
3.	State/UT tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

E. File Form GSTR-4 (Annual Return) with DSC/ EVC

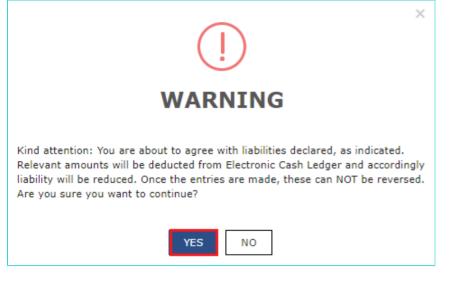
17. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-4** button.

Note: File button gets enabled only if you have-

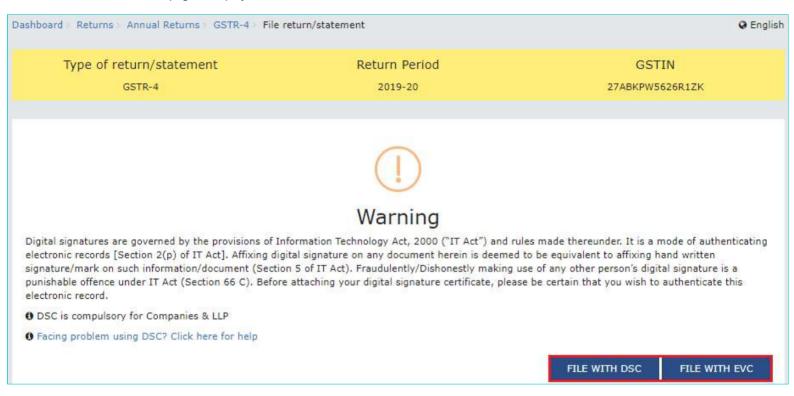
- No 'Additional cash (which) is required' to be paid for liabilities, if any.
- · Clicked on declaration check box and have selected authorized signatory details from the drop-down list.



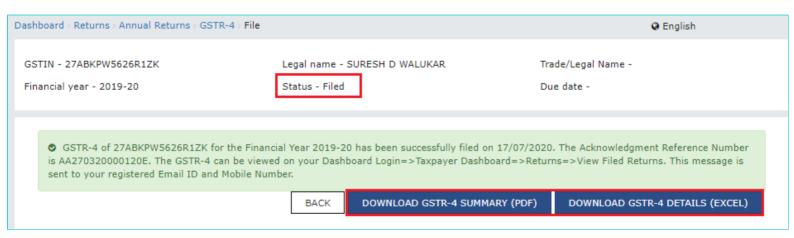
18. Click YES button.



19. The File return/statement page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.



20. The success message is displayed and ARN is displayed. Status of the Form GSTR-4 (Annual Return) return changes to "Filed". Click the **DOWNLOAD GSTR-4 SUMMARY (PDF)**/ **DOWNLOAD GSTR-4 (EXCEL)** button to download the Form GSTR-4 (Annual Return) summary in PDF or the Excel format.



Note: After Form GSTR-4 is filed:

- ARN is generated on successful filing of the Form GSTR-4 (Annual Return) Return.
- An SMS and an email are sent to the taxpayer on his registered mobile and email id.
- 21. The Final page of Form GSTR-4 (Annual Return) is displayed.

FORM GSTR-4 [See Rule 62]

Return for financial year of registered person who has opted for Composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)

Year	2019-20
rear	12019-20

1.		GSTIN	27ABKPW5626R1ZK	
2. (a)		Legal name of the registered person	SURESH D WALUKAR	
	(b)	Trade Name		
3.	(a)	Aggregate turnover in the preceding Financial Year		30,89,200.00
	(b)	ARN	AA270320000120E	
	(c)	Date of ARN	17/07/2020	W.

Note: All amounts displayed in the tables are in ₹

4A - Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
4	81,87,900.00	3,73,383.12	3,18,910.92	3,18,910.92	0.00

4B - Inward supplies received from a registered supplier (supplies attracting reverse charge)

No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
2	82,700.00	9,540.00	2,673.00	2,673.00	0.00

4C - Inward supplies received from an unregistered supplier

I	No. of records	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
I	5	6,70,821.00	0.00	18,119.00	18,119.00	0.00

4D - Import of service

No. of records	Taxable value	Integrated tax	Cess
1	38,700.00	6,966.00	0.00

5. Summary of self-assessed liability as per FORM GST CMP-08

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Description	Value	Amount of tax					
			Integrated tax	Central tax	State/UT tax	Cess		
1.	Outward supplies (including exempt supplies)	1,09,80,840.00	0.00	50,884.80	50,884.80	0.00		
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00		
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	0.00		
4.	Interest paid, if any	0.00	0.00	0.00	0.00	0.00		

Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. no.	Type of supply	Value	Amount of tax					
	(Outward/Inward)		Integrated tax	Central tax	State/UT tax	Cess		
1.	Inward	3,78,160.00	16,506.00	20,792.00	20,792.00	0.00		
2.	Outward	1,03,11,580.00	0.00	54,250.30	54,250.30	0.00		
3.	Total	1,06,89,740.00	16,506.00	75,042.30	75,042.30	0.00		

7. TDS/TCS Credit received

No. of records	Gross value	Amount of tax		
		Central tax	State/UT tax	
1	9,26,372.00	9,172.00	9,172.00	

8. Tax, interest, late fee payable and paid

Sr. no.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid/ payable (Through FORM GST CMP-08)	Adjustment of negative liability, if any	Tax paid	Interest paid	Late fee paid
1:	Integrated tax	16,506.00	16,506.00	0.00	0.00	0.00	0.00
2.	Central tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
3.	State/UT tax	75,042.00	71,677.00	0.00	3,365.00	253.00	1,950.00
4.	Cess	0.00	0.00	0.00	0.00	0.00	0.00

Verification

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

Date: 17/07/2020

SURESH WALUKAR

Designation / Status

Officer

Name of Authorized Signatory

Click here to go back to the main menu

GST Returns – GSTR 6, 6A, 10 and 11

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

Agenda Points

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 6 Return by Input Service Distributor (ISD)



GSTR 6 – Know the Return









Suppliers of Service

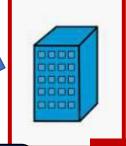


Receipt of Tax Invoice for Input Services by **ISD**



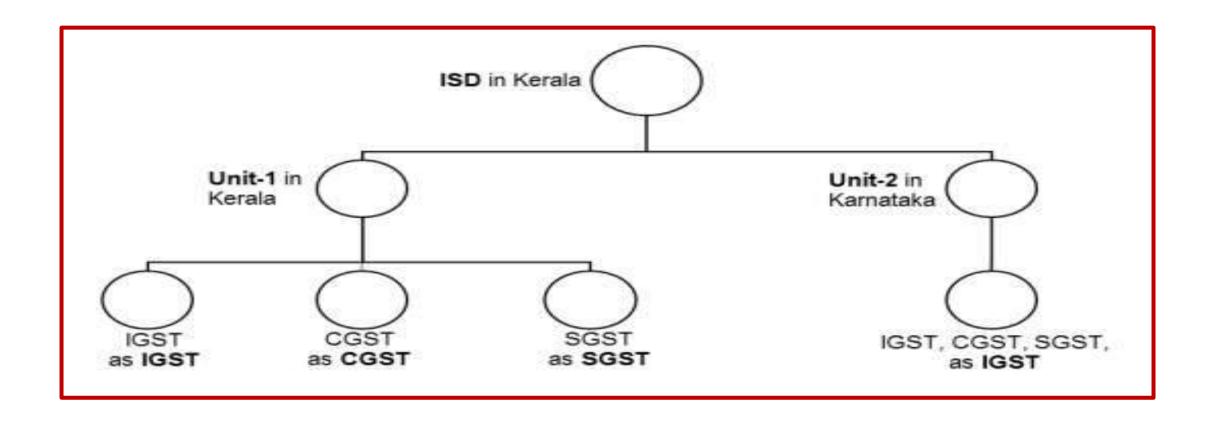
Input Service Distributor

Distribution of ITC (CGST/ SGST **/UTGST/IGST)** by issuing ISD Invoice

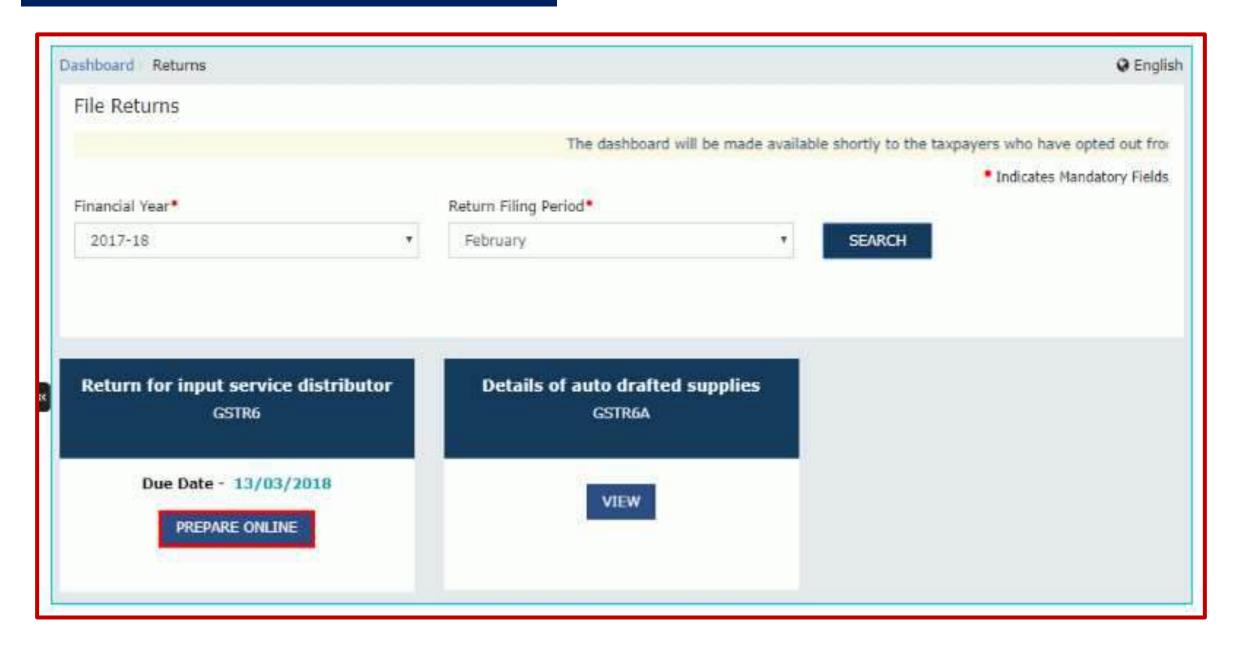


Under Same PAN Number (both Head Office and Branches)

Offices/ Locations



GSTR 6 – Return Dashboard



GSTR 6 – Return by Input Service Distributor

GSTR-6 - Invoice Details

3 - Input tax credit received for distribution

Integrated Tax Central Tax

₹250.00 ₹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

6B - Debit Notes/Credit Notes received

 Integrated Tax
 Central Tax

 ₹150.00
 ₹0.00

 State/UT Tax
 CESS

 ₹0.00
 ₹0.00

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

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

GSTR-6 - ITC Distribution

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

Total ITC available Total Eligible ITC

₹0.00

Total Ineligible ITC

00.05

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

Total Eligible ITC ₹0.00

Total Ineligible ITC

70.00

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

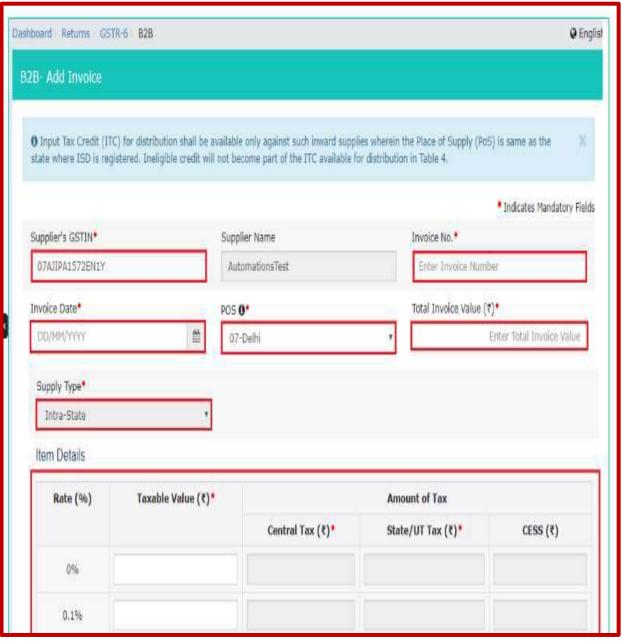
ITC received for distribution

OTo Add / View Details in a Particular Table Planse Click in the Respective Table. GSTR-6 - Invoice Details 3 - Input tax credit received for 6B - Debit Notes/Credit Notes 6A - Amendment of information furnished in earlier returns in Table 3 Integrated Tax Central Tax Integrated Tax Central Tax Integrated Tax Central Tax ₹0.00 ₹0.00 ₹0.00 00.05 ₹0.00 00.05 State/UT Tax CESS (₹) State/UT Tax CESS (₹) CESS (₹) State/UT Tax ₹0.00 ₹0.00 00:05 ₹0.00 ₹0.00

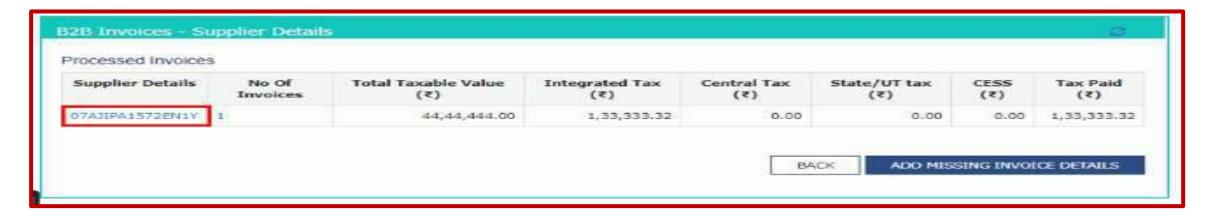
			■ Indicates Mandatory Field	
Supplier's GSTIN*		Supplier Name	Invoice No.*	
Please Enter GSTIN			Enter Invoice Number	
Invoice Date*		POS O*	Total Invoice Value (₹)*	
DD/MM/YYYY	曲	Select.	 Enter Total Invoice Value	
Supply Type*				
Select				



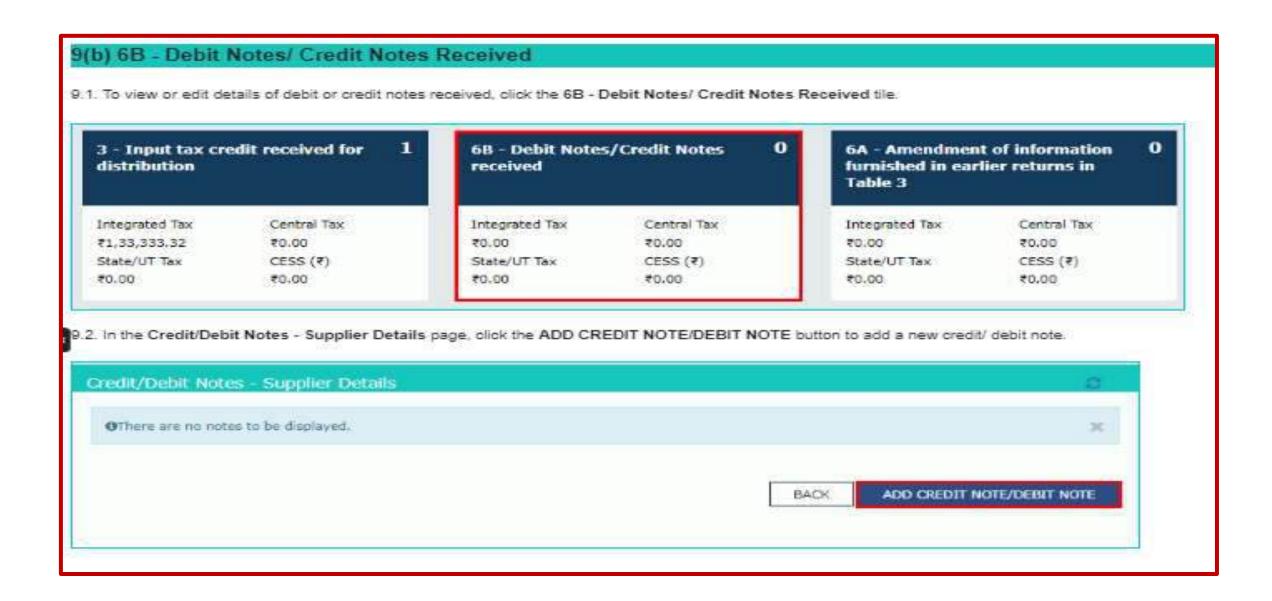
GSTR 6 – Return by Input Service Distributor



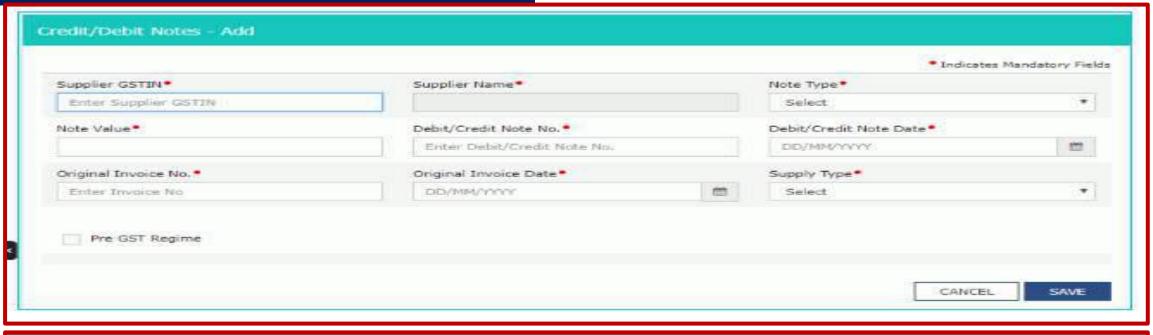
ITC received for distribution

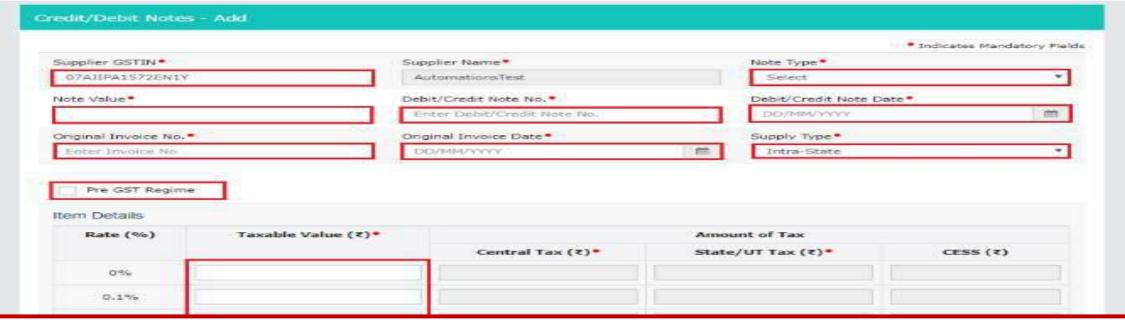






GSTR 6 – Return by Input Service Distributor





Amendment – Invoices 6A - Amendment of information 3 - Input tax credit received for 1 6B - Debit Notes/Credit Notes distribution received furnished in earlier returns in Table 3 Integrated Tax Central Tax Integrated Tax Central Tax Integrated Tax Central Tax ₹1,33,666.65 ₹0.00 ₹0.00 ₹1,33,333.32 ₹0:00 ₹0.00 CESS (₹) State/UT Tax CESS (₹) State/UT Tax CESS (*) State/UT Tax ₹0.00 ₹0.00 70.00 20,00 70.00 20.00 Amend B2B Invoice Indicates Mandatory Fields

Original Invoice No.*

Enter Invoice No

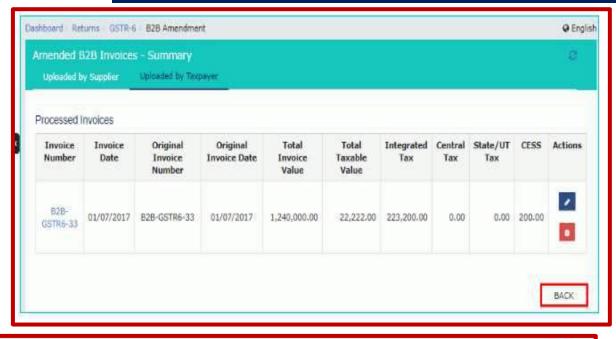
GSTIN*

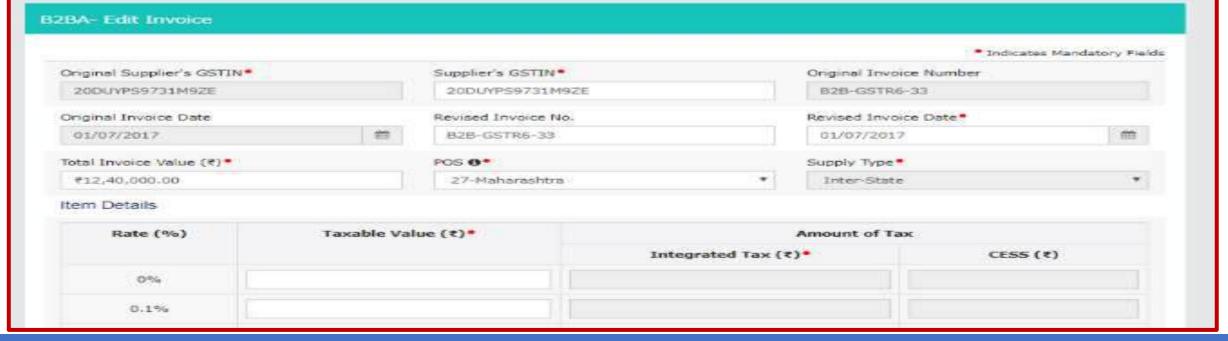
Enter GSTIN

Financial Year*

2017-18

GSTR 6 – Return by Input Service Distributor

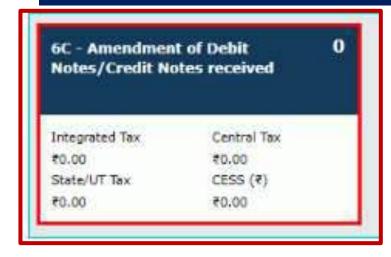


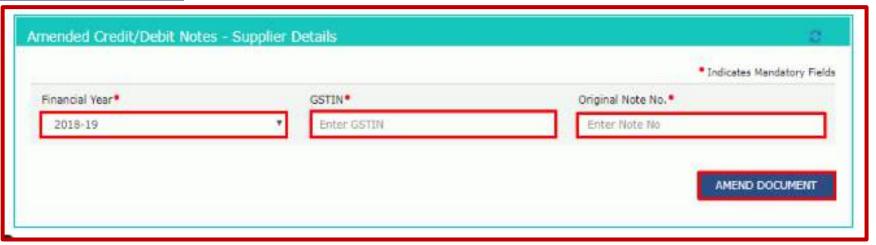


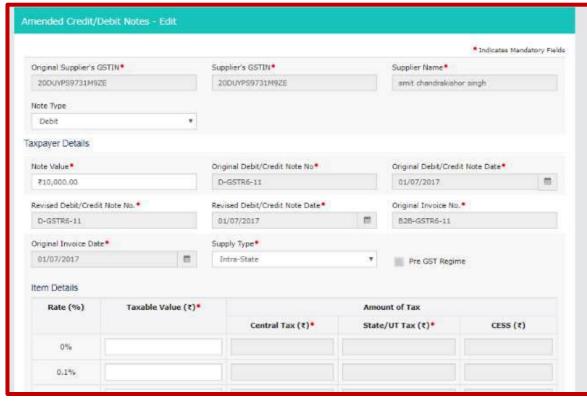
AMEND INVOICE

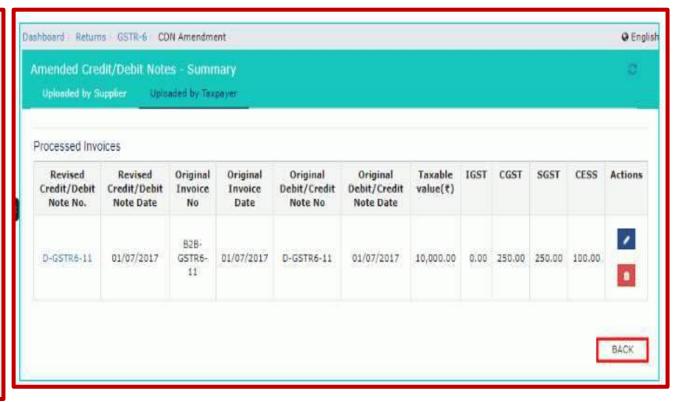
Amendment – Debit / Credit Notes

GSTR 6 – Return by Input Service Distributor









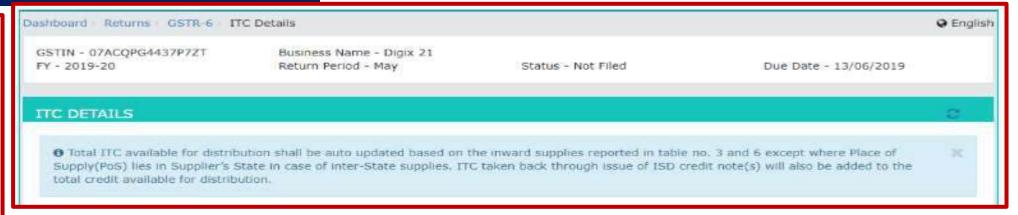
Total ITC available and Eligible ITC/ Ineligible ITC distributed

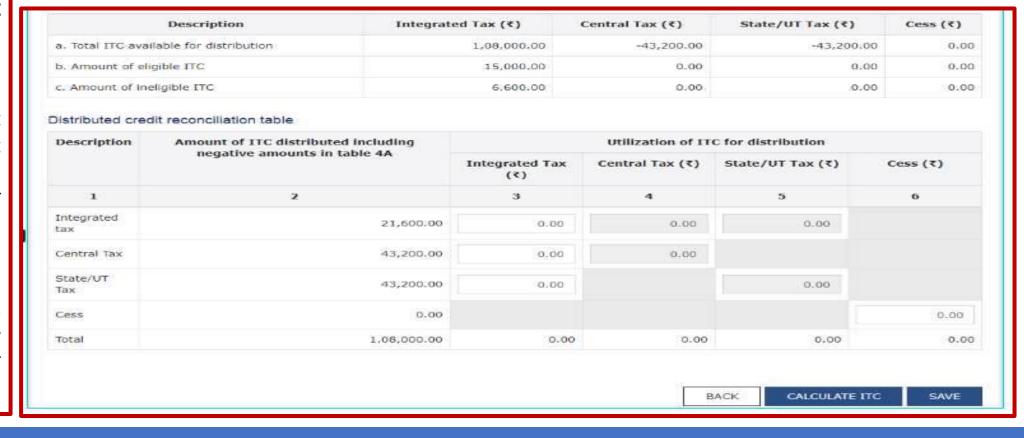
The **ITC Details** table contains the details from Table 5 & 8.

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.

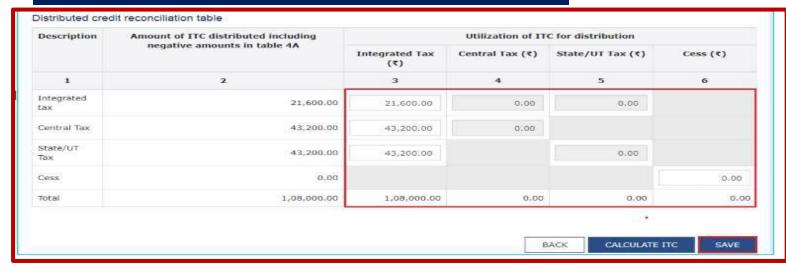
However, taxpayer will be able to distribute this amount as IGST, if they have sufficient IGST balance.



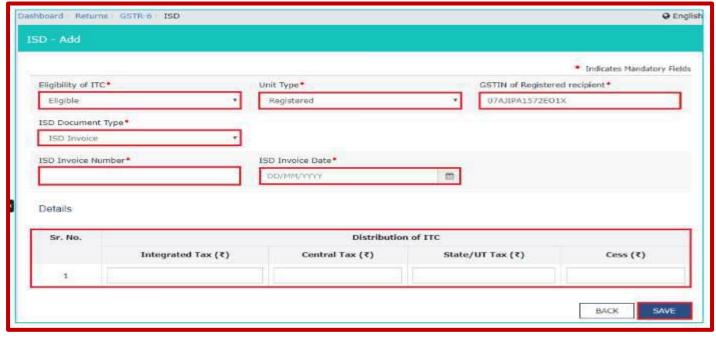


GSTR 6 – Return by Input Service Distributor

Total ITC available and Eligible ITC/ Ineligible ITC distributed



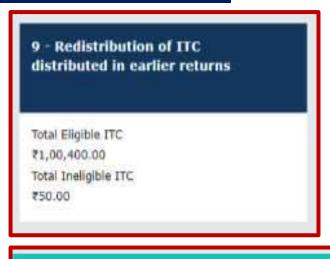




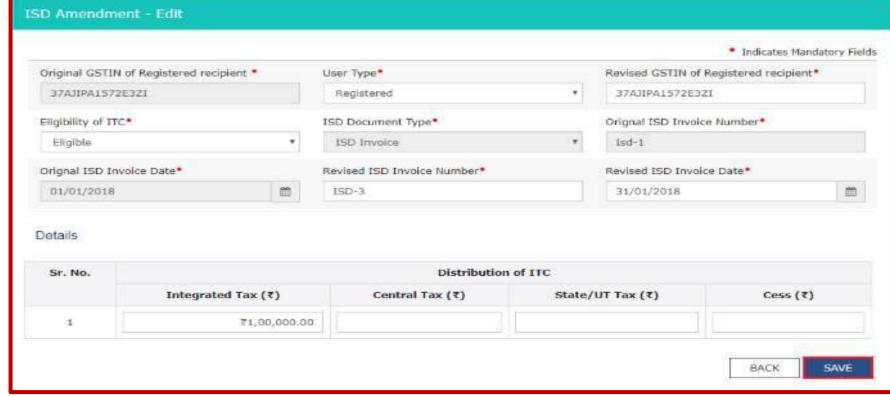


In case the ITC was earlier distributed to a *wrong* recipient and taxpayer wants to redistribute it afresh:

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



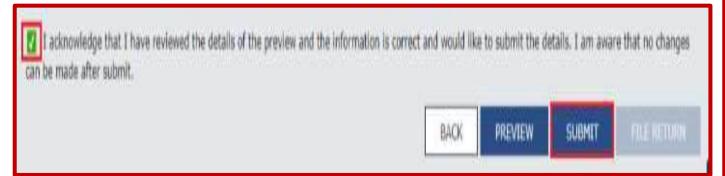




GENERATE GSTR6 SUMMARY

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



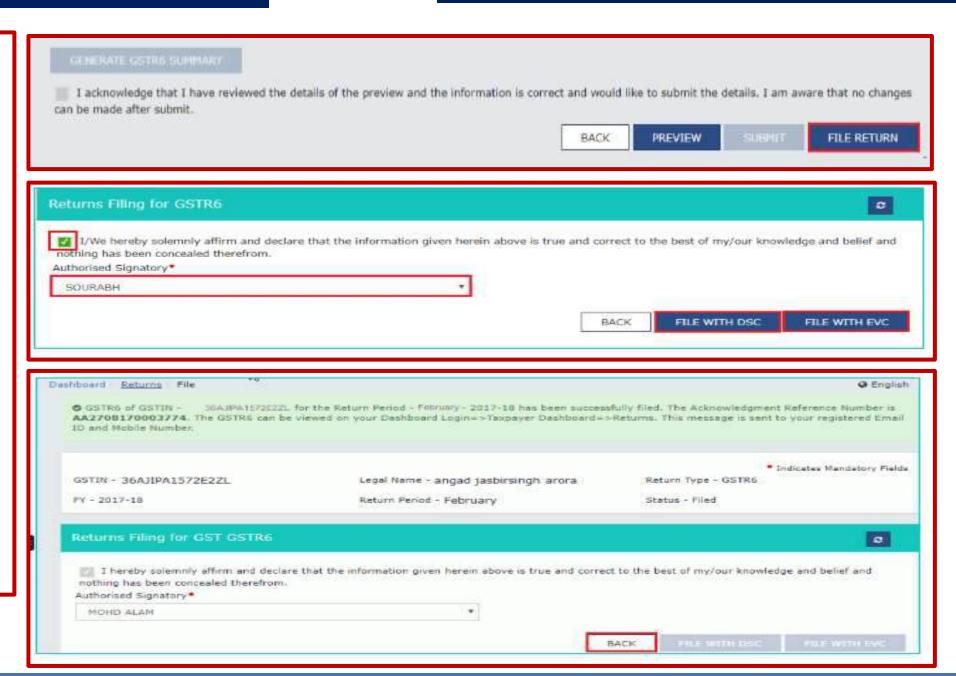
Once you have entered all the details, click the **PREVIEW** button. This button will download the draft Summary page of your Form GSTR-6 for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections carefully before submitting Form 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.**



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

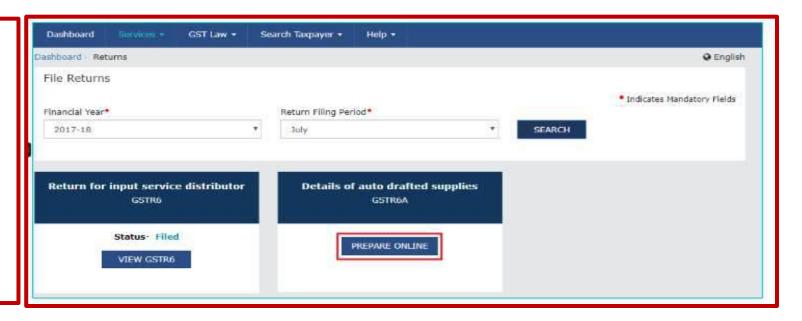


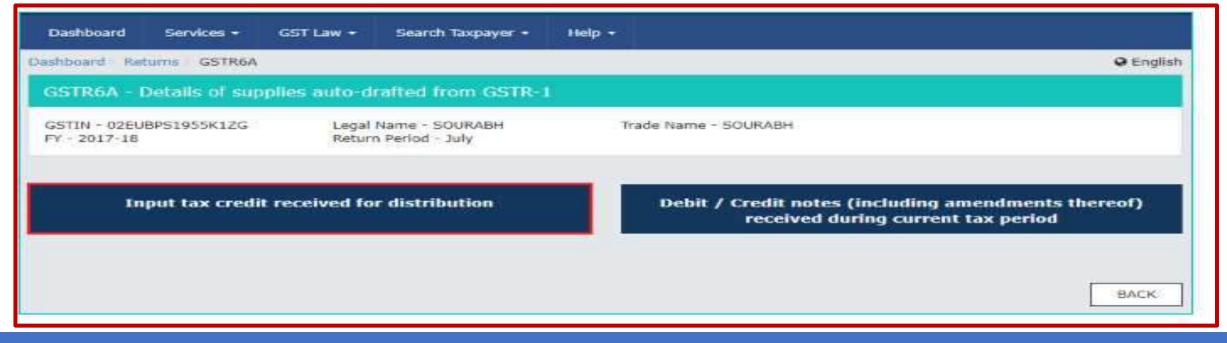
Contents of Return

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.



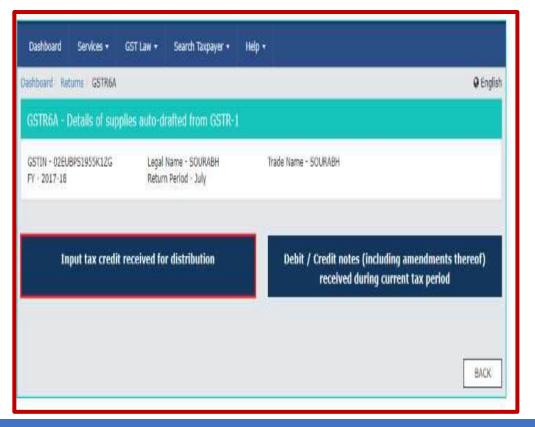


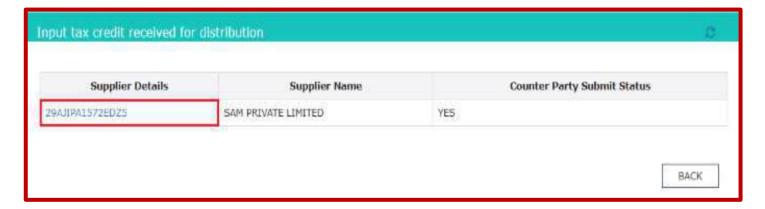
GSTR 6A – Details of Auto Drafted Supplies

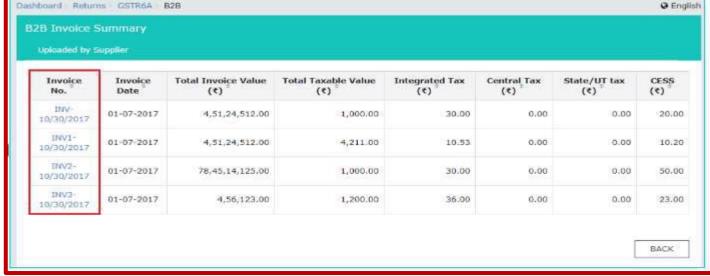
Input Received for Distribution

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.





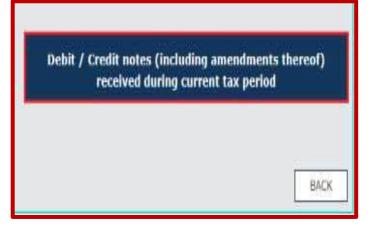




DN / CN (incd amendments) received during current tax period

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







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

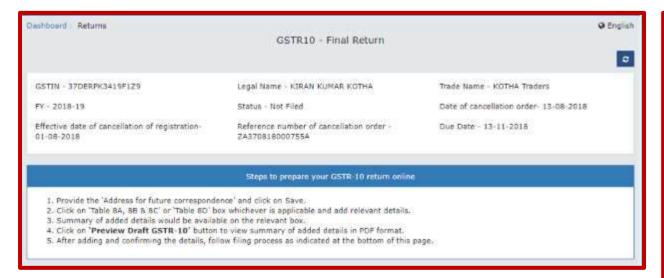
Yes. Your log in will remain active for the remaining activities required to be fulfilled after cancellation.

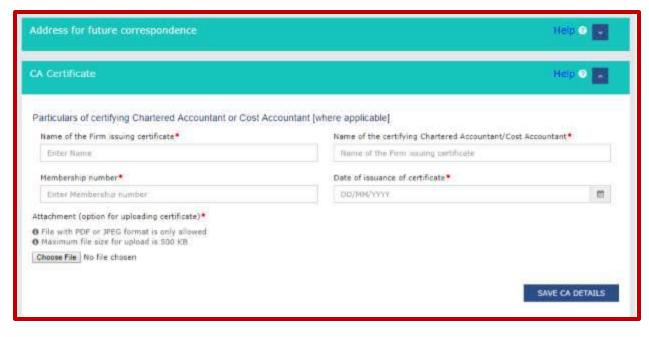
What happens after Form GSTR-10 is filed?

After Form GSTR-10 is filed:

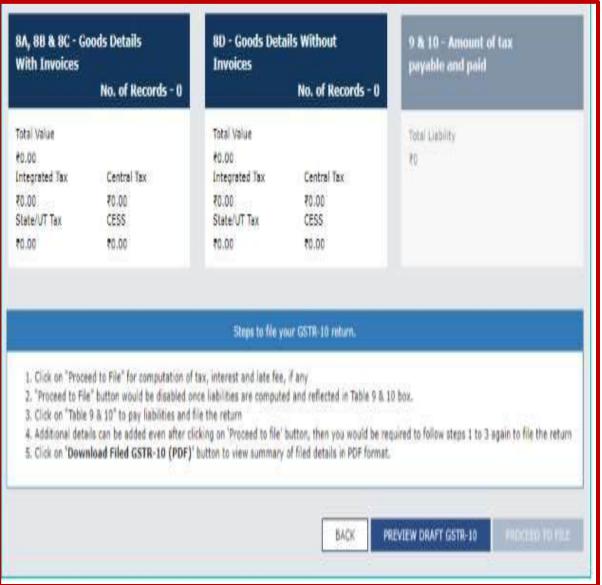
- (i) **ARN is generated** on successful filing of the Form GSTR-10 Return.
- (ii) An **SMS and an email** are sent to the applicant on his registered mobile and email id.
- (iii) Electronic Cash/ Credit ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities.
- (iv) The return filed shall be saved in the Record Search and will be made available to tax official also.

Final Return - Tables





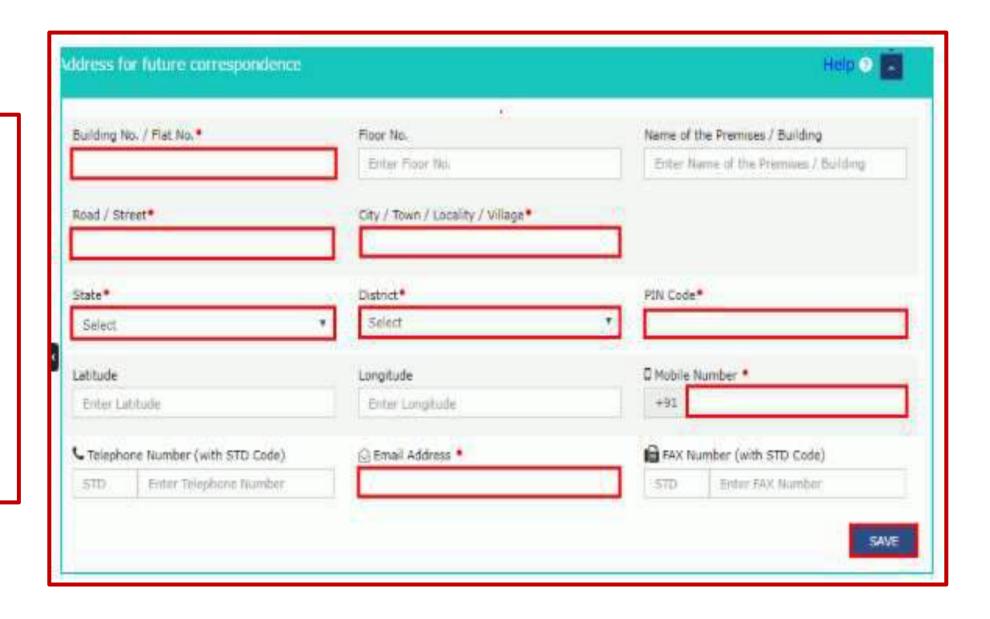
GSTR 10 – Final Return



Enter the address for future correspondence.

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

Click the **SAVE** button.

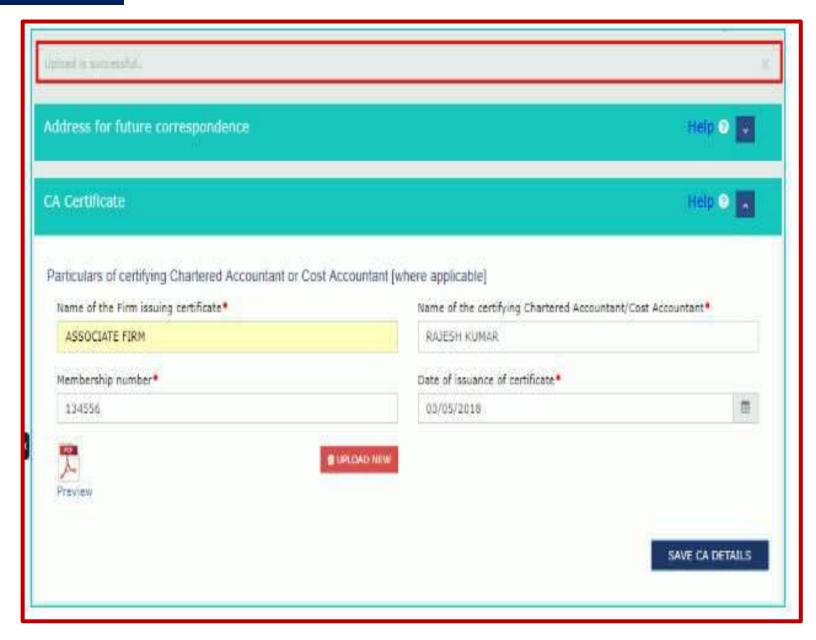


Update Particulars of certifying Chartered Accountant or Cost Accountant (If applicable)

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 **In case of supplier registered in GST regime:**

- 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.

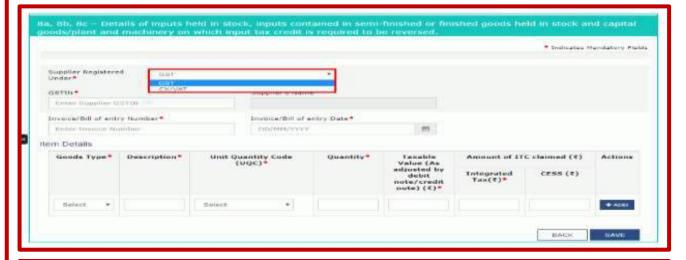
In case of supplier registered in CX/VAT regime:

- 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.

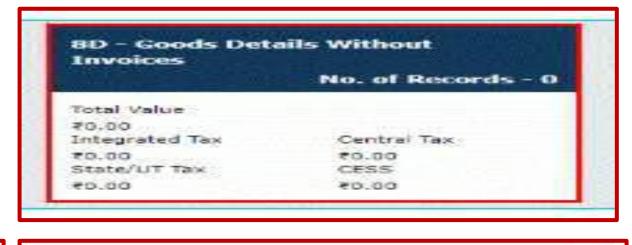
GSTR 10 – Final Return

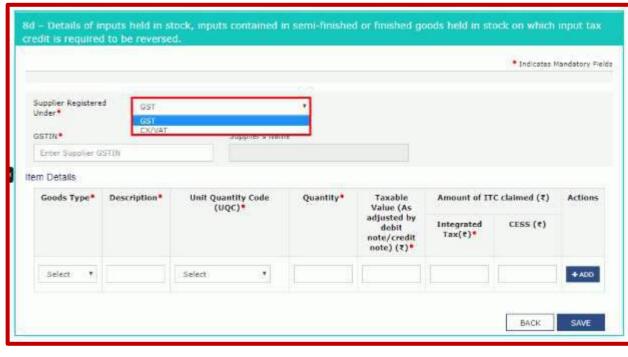


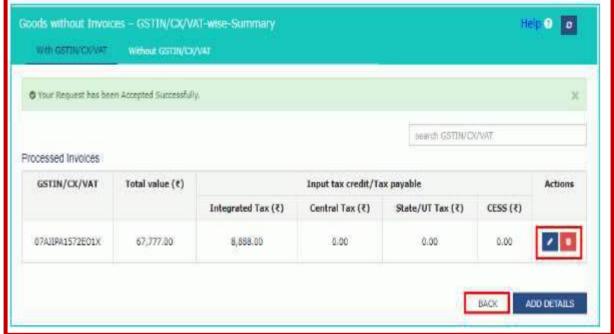


Your Request has	s been Acce	pted Successf	ully					×
ocessed Invoices						search GSTIN/CX/V	NT:	
GSTIN/CX/VAT	Invoice		Total value (₹)	Input tax credit/Tax payable				
	No.	Date		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJIPA1572E01X	111/5666	06/07/2018	6,66,666.00	3,000.00	0.00	0.00	1,000.00	

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







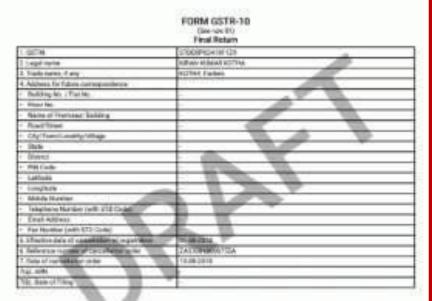
Once you have entered all the details, click the **PREVIEW DRAFT GSTR-10** button.

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.



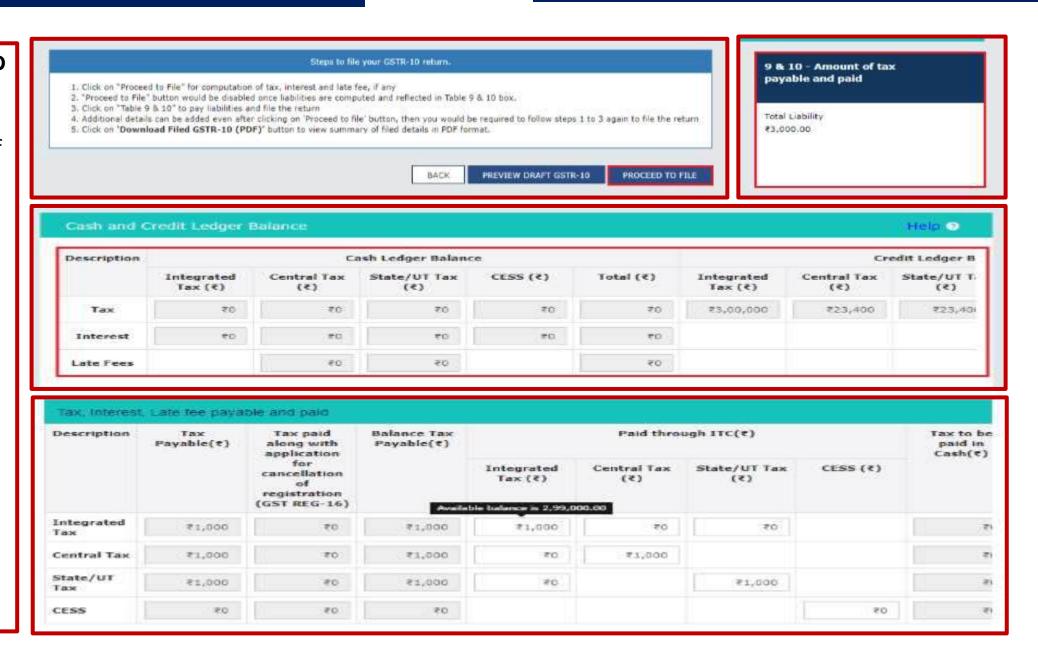


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He of records	Yelia (As adjusted)	input tax prodit Tex poyable (whicheves a Righer)					
	Asymbol counts make (2)	fragrand Tac (f)	Carried Sec. (5)		Geo.(F)		
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	5.00	946	1/4	III IN	3.60		
_	By Child (Children) mate (27)	Mongraphed Text (F)	Carriel System	September 1	(960.11)		
(ii) Capital goods	plant and machinery	med in stock.	100	All .			
the of mesonic	Value (An edjector)	James Park	ten cross for print	gre (ABIChever is high-	e		
	du (lebit resedi)	presentation (f)	Cheek North	Phone IT lacifi.	Control (F)		

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



GSTR 10 - Final Return

Select

the **Declaration** checkbox.
Select the **Authorized Signatory** from the drop-down list.

Click the FILE GSTR-10 button.

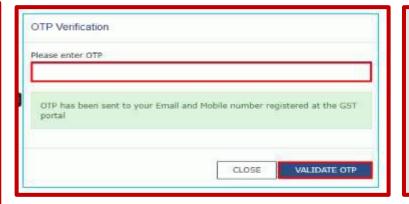
FILE WITH DSC:

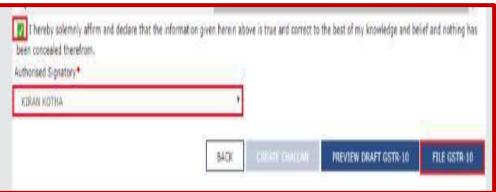
Select the certificate and click the **SIGN** button.

FILE WITH EVC:

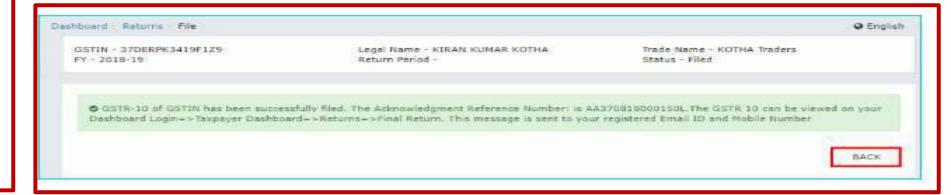
Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

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?

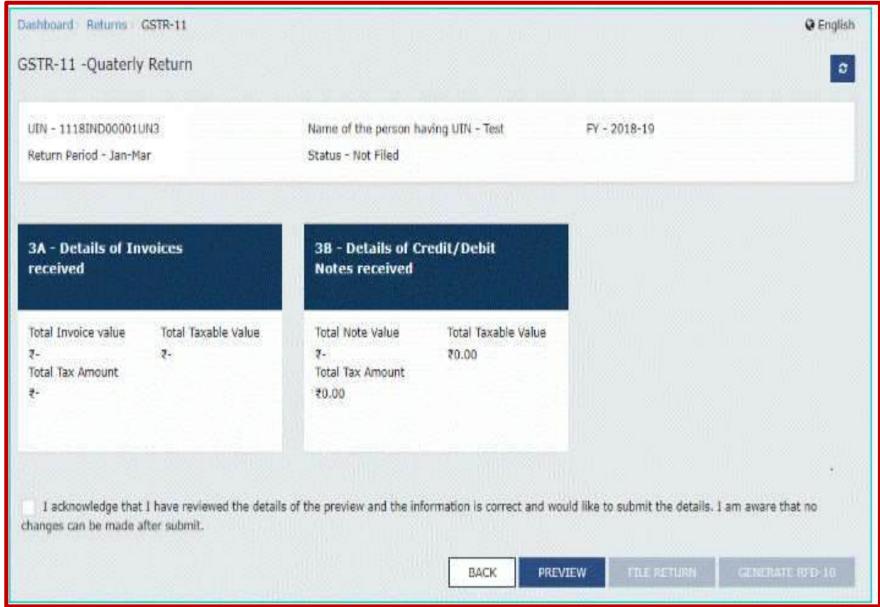
There is no due date for Filing of Form GSTR-11. UIN holder can file Form GSTR-11 any time after end of the relevant Quarter.

Are there any ledgers maintained for UIN holders on GST Portal?

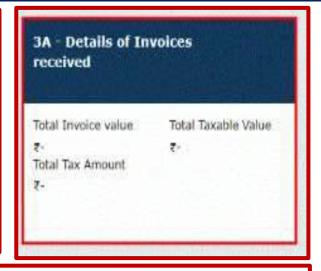
There are no Electronic Liability Register, Electronic Cash Ledger and Electronic Credit Ledger for UIN holders on GST Portal.

Return Dashboard





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.

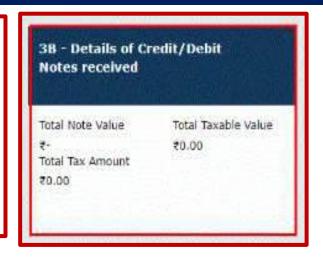
Once the GSTIN of the supplier is entered, Supplier Name and Supply Type fields are autopopulated based on the GSTIN of the supplier.

Note: The Amount of Tax fields are autopopulated 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.

						 Indicates Mandatory
Supplier GSTIN*		Supplie	er Name*		Invoice No.	
07AJIPA1572E113		Autor	mationsTest			
nvoice Date*		POS 0	<u>.</u>		Invoice Value (₹)*	
DD/MM/YYYY	m	07-E	bethi	-		
Supply Type						
Intra-State						
tem Details	Taxable Value (₹)*			Amou	int of Tax	
	Taxable Value (₹)*		Central Tax (₹)*		unt of Tax /UT Tax (₹)*	CESS (₹)
Rate (%)	Taxable Value (₹)*		Central Tax (₹)*			CESS (₹)
Rate (%)	Taxable Value (₹)*		Central Tax (₹)*			CESS (₹)



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

				 Indicates Mandatory
plier GSTIN*		Supplier Name	Debit/Credit Note No.	• R
7AJIPA1572EI13		AutomationsTest.		
oit/Credit Note Dat	te•	POS 💇	Note Value	
D/MH/YYYY		07-Delhi	*	
е Туре*		Supply Type	ion inc	
lebit.	7	Intra-State		
n Details				
n Details	Taxable Value (₹)•		Amount of Tax	
7.44.2.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3.	Taxable Value (*)*	Central Tax (₹)•	Amount of Tax State/UT Tax (₹)*	CESS (₹)
7.44.4.14.1.	Taxable Value (₹)*	Central Tax (₹)*		CESS (₹)
Rate (%)	Taxable Value (*)*	Central Tax (₹)•		CESS (₹)
Rate (%)	Taxable Value (*)*	Central Tax (₹)•		CESS (₹)

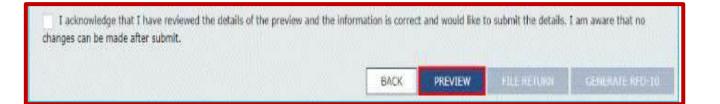


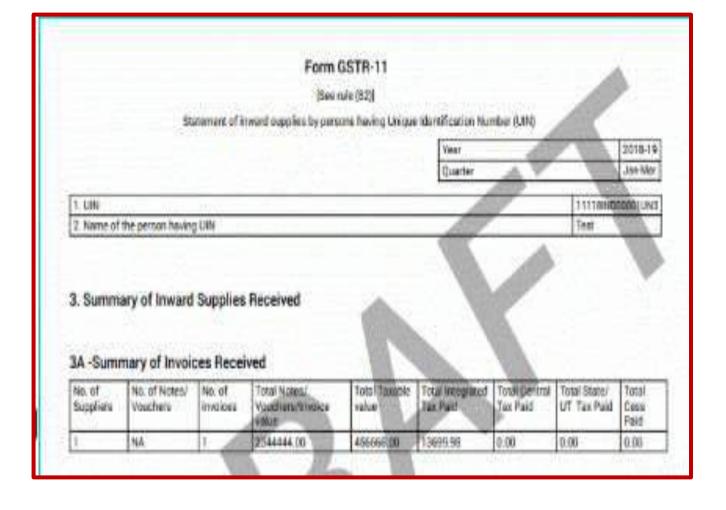
Once you have entered details, click **PREVIEW** button.

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





File GSTR-11 with DSC/ EVC

GSTR 11 – Statement of Inward supplies by UIN Holder

GENERATE RFD-10

Select the **Declaration** checkbox.

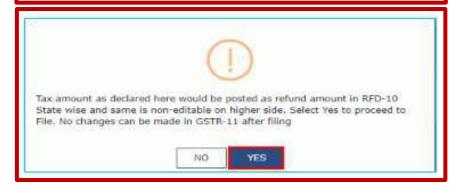
Click the FILE RETURN button.

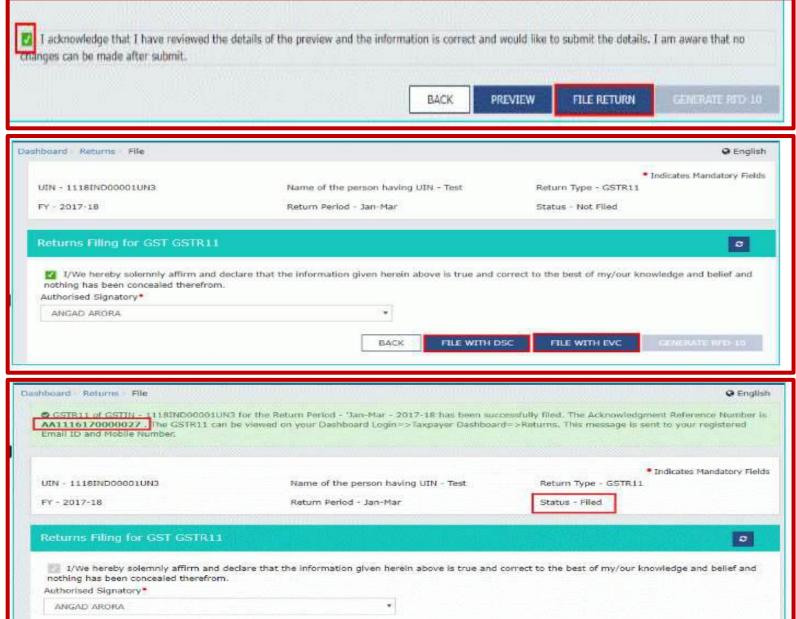
A message is displayed that "Tax amount as declared here would be posted as *refund* amount in *RFD-10 State wise* and same is non-editable on higher side. Select Yes to proceed to File.

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.





Queries Please

Thanks for your Patience and Time



Manual > GSTR-7

How can I create and file details in Form GSTR-7?

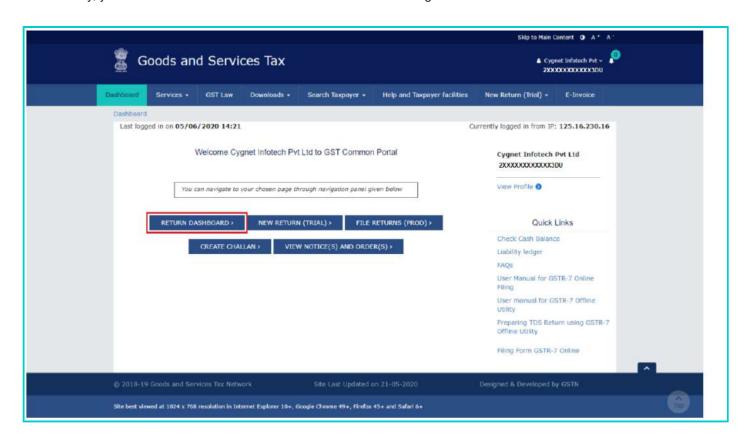
To create and file details in Form GSTR-7, perform following steps:

- A. Login and Navigate to Form GSTR-7 page
- B. Enter details in various tiles
- C. Payment of Tax
- D. File Form GSTR-7 with DSC/ EVC
- E. View Debit entries in Electronic Cash Ledger for tax payment
- F. Download Filed Return

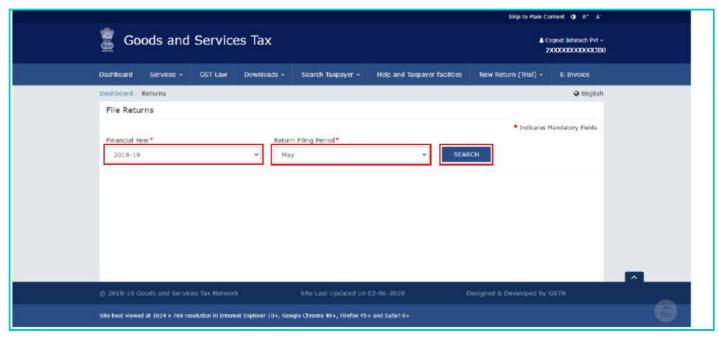
A. Login and Navigate to Form GSTR-7 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.

Alternatively, you can also click the Returns Dashboard link on the login Dashboard.

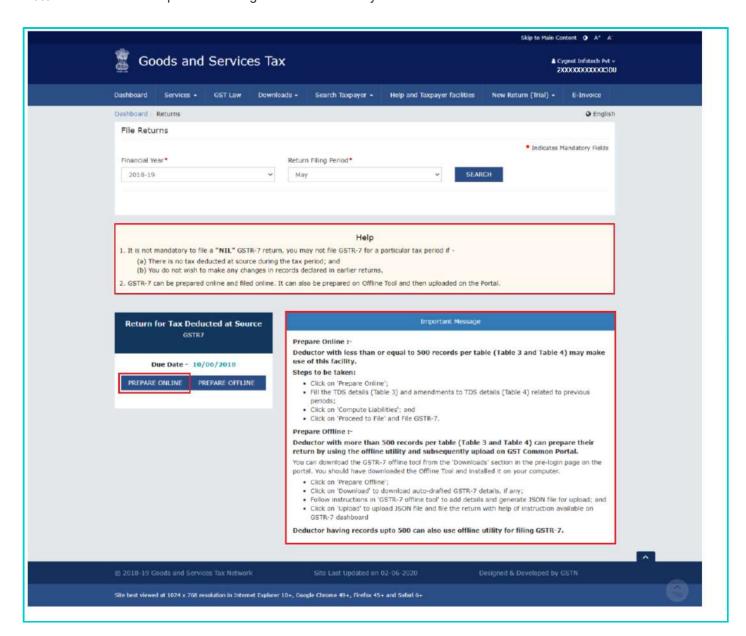


2. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Month) for which you want to file the return from the drop-down list. Click the **SEARCH** button.

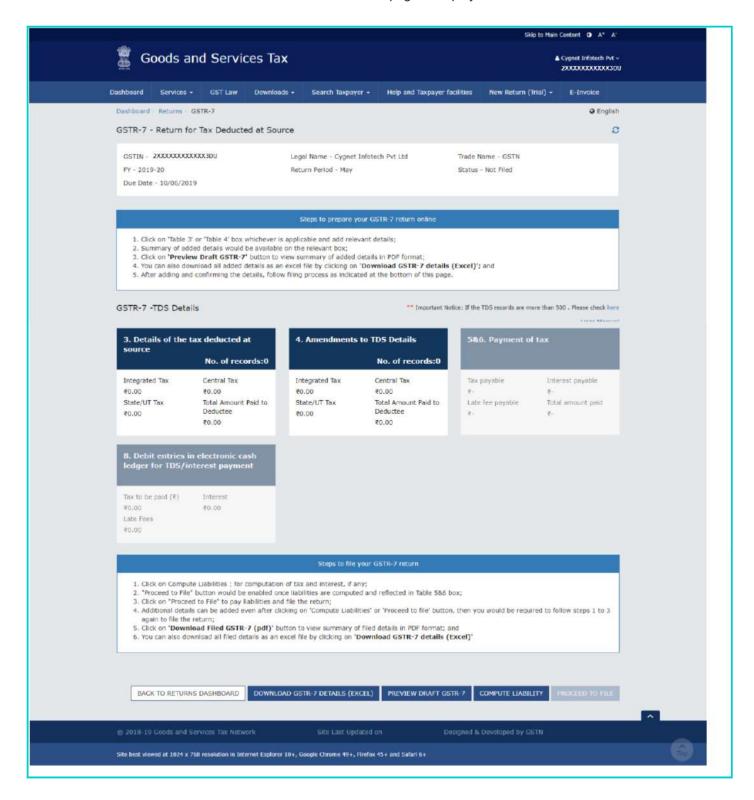


3. The **File Returns** page is displayed. In the GSTR-7 tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

Note: Please read the important message in the box carefully.



4. The GSTR-7 - Return for Tax Deducted at Source Return page is displayed.



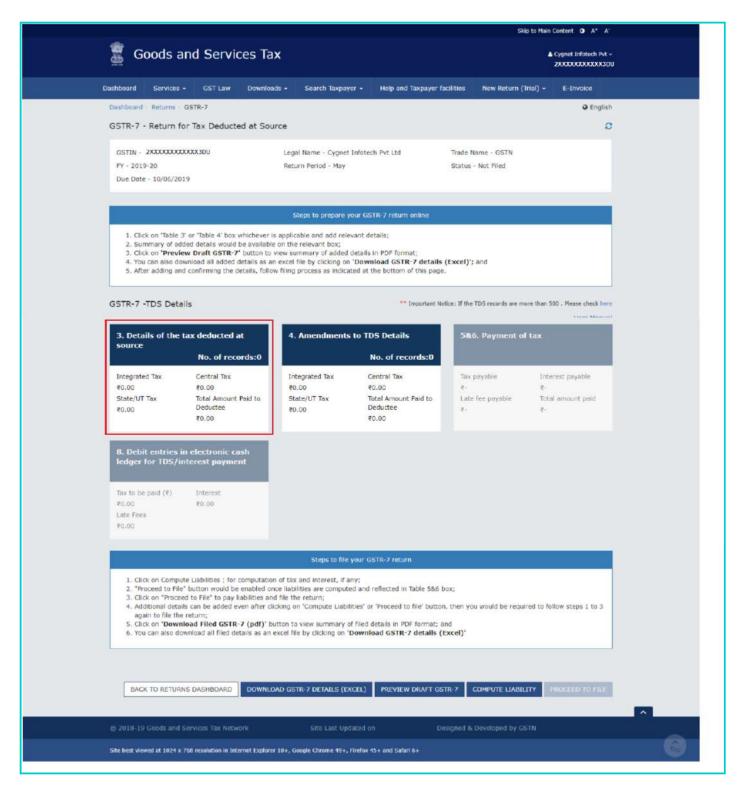
B. Enter details in various tiles

Click on the tile names to know more and enter related details:

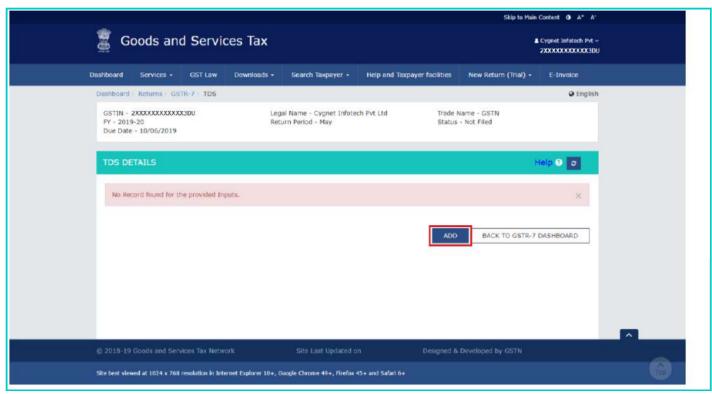
- 5 (a) 3. Details of the tax deducted at source: To add details of the tax deducted at source
- 5 (b) 4. Amendments to TDS Details: To amend details of the tax deducted at source in respect of any earlier tax period

5(a) 3. Details of the tax deducted at source

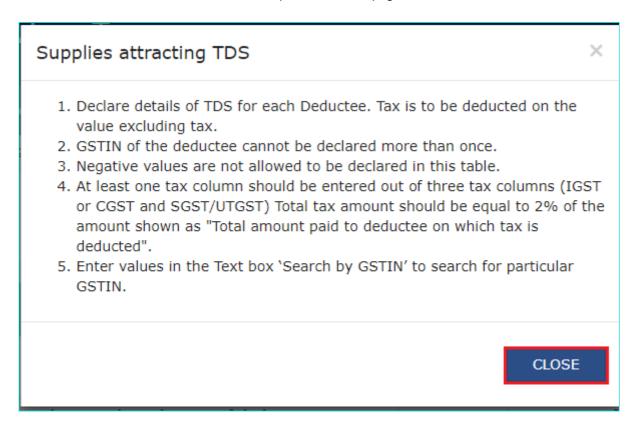
5.1. Click the 3. Details of the tax deducted at source tile to add details of the tax deducted at source.



5.2. Click the ADD button.



Note: You can click the **HELP** link to view Help related to this page. Click **CLOSE**.



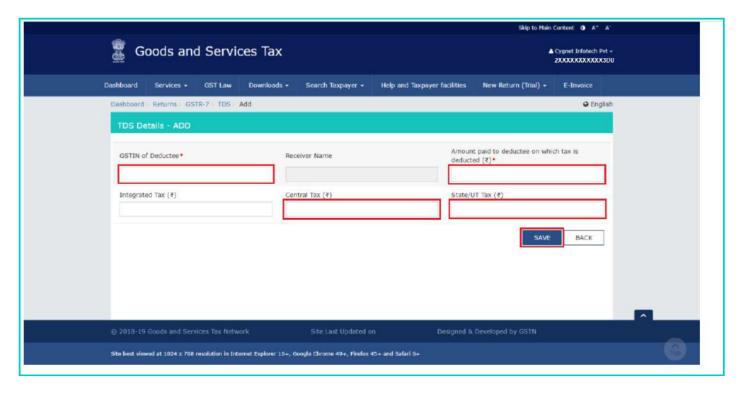
- 5.3. In the **GSTIN** of **Deductee** field, enter the GSTIN of Deductee.
- 5.4. Enter the amount paid to deductee on which tax has been deducted.
- 5.5 (a). If deductor and deductee are having different State-code, then you need to enter the details for Integrated Tax.

Note: If GSTIN of supplier and POS is different, then TDS will be deducted in the form of IGST. If GSTIN of supplier and POS is same, then TDS is deducted in the form of CGST/SGST. If POS lies in the State of Supplier and deductor is located in another State/UT, then no TDS will be deducted, as the tax on the invoice will be CGST and SGST/UTGST and not IGST.

Note:

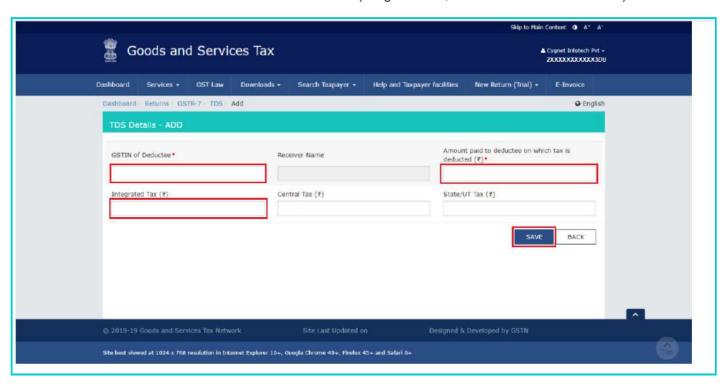
Declare details of TDS for each Deductee. Tax is to be deducted on the value excluding tax.

- GSTIN of the deductee cannot be declared more than once.
- Negative values are not allowed to be declared in this table.
- Tax should be entered in at least one tax column out of three tax columns (IGST or CGST and SGST/UTGST).
 Total tax amount should be equal to 2% of the amount shown as "Total amount paid to deductee on which tax is deducted".

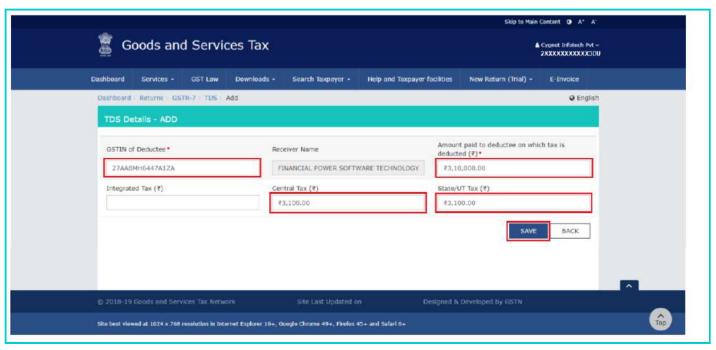


5.5 (b) If deductor and deductee both are having same State-code, then GST Portal will allow entry of all the 3 taxes, IGST/CGST/SGST.

Note: If Deductor and deductee are located in SEZ, then the IGST need be levied irrespective of place of supply. At least one tax column need to be entered out of three tax columns (Integrated Tax, Central Tax and State/UT Tax).



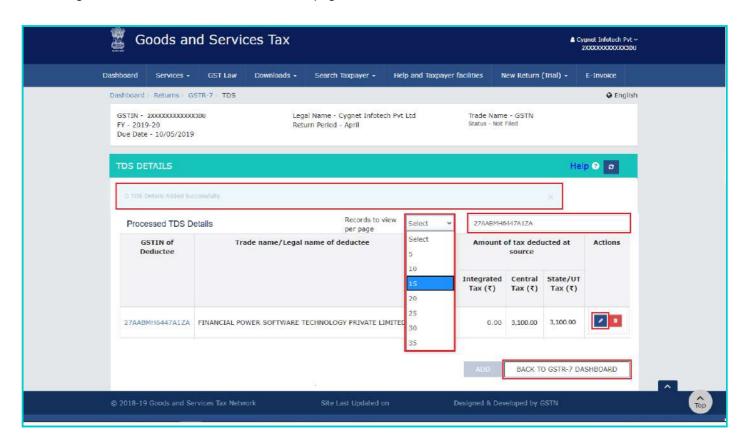
5.6. Click the **SAVE** button.



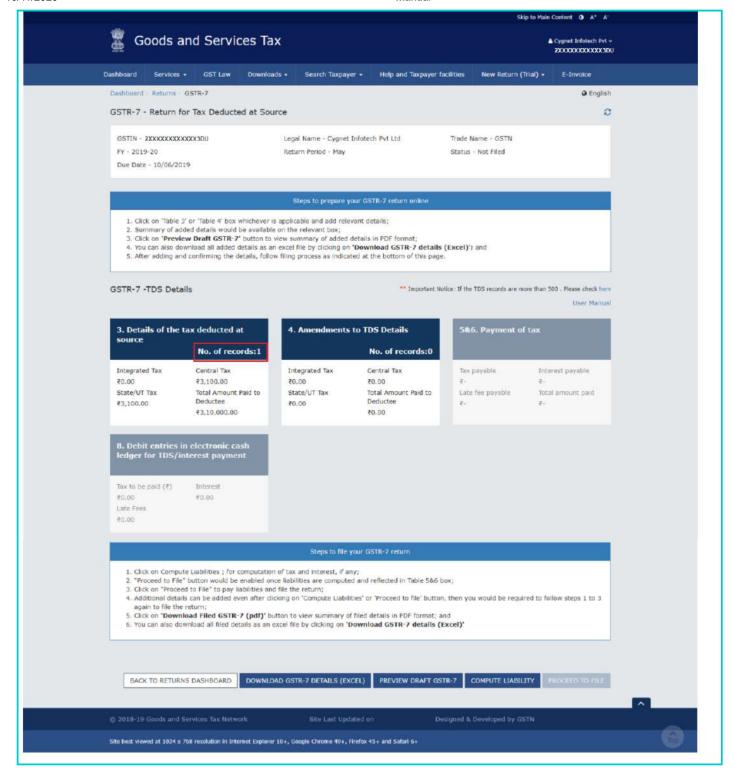
5.7. You will be directed to the previous page and a message is displayed that TDS details added successfully. You need to give separate entries of TDS details for each of the deductee.

Note: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of deductee**.

5.8. Here, you can also edit/delete the added details (under Actions column). Click the **BACK TO GSTR-7 Dashboard** button to go back to the Form GSTR-7 Dashboard page.

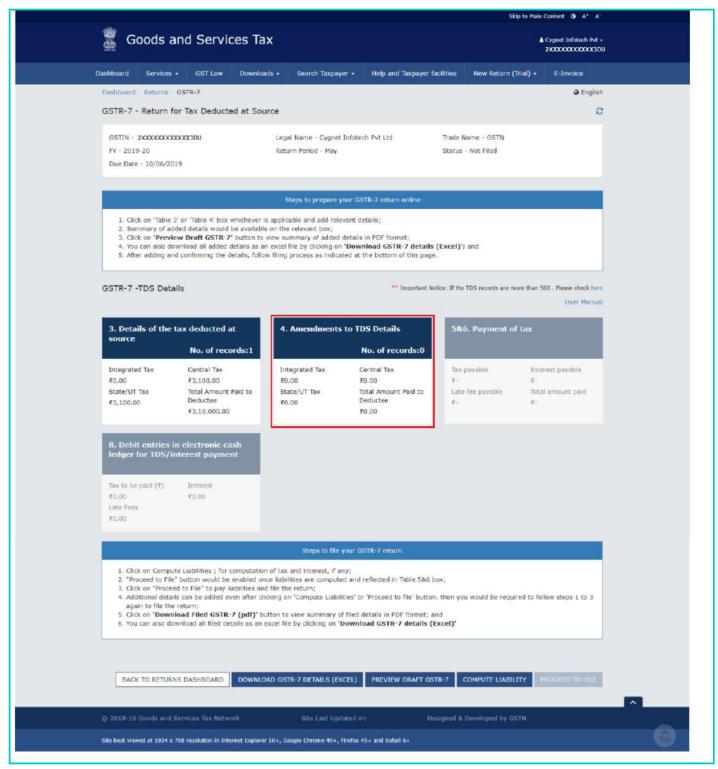


5.9. You will be directed to the GSTR-7 Dashboard landing page and the **3. Details of the tax deducted at source** box in Form GSTR-7 will reflect the number of TDS entries added along with total tax amount and total amount paid to Deductee.



5(b) 4. Amendments to TDS Details

5.1. Click the **4. Amendments to TDS Details** box to amend details of the tax deducted at source in respect of any earlier tax period and also to modify TDS details rejected by deductee.



5.2 (a) Uploaded By Deductor Tab: 5.2 (b) Rejected By Deductee Tab:

5.2 (a) Uploaded By Deductor Tab:

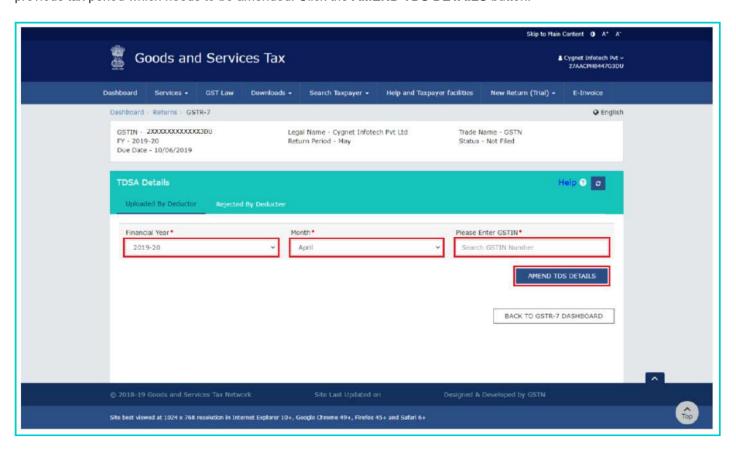
In **Uploaded by Deductor** tab, you can amend transactions uploaded by Deductor, of previous tax period. If no action has been taken by deductee, action can be taken by the deductor (to amend transactions), on their own under "**Uploaded by deductor**" tab.

Note:

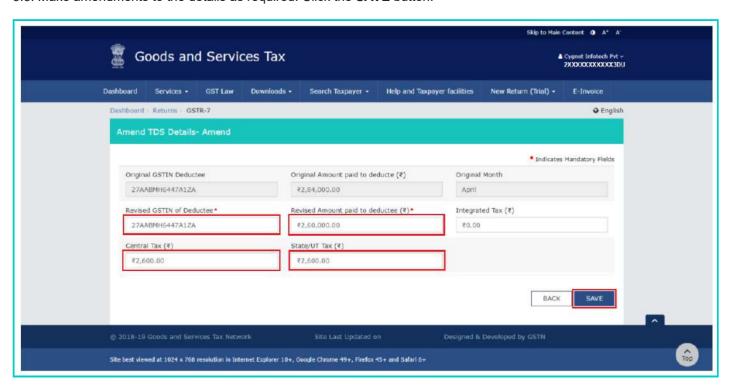
- Any changes to the details declared in Table-3 (TDS details) in earlier tax period(s) may be declared in Table-4.
- No amendment is allowed, once the TDS details are accepted by the Deductee.
- Records rejected by Deductee are available for taking action in the Tab 'Rejected by Deductee' in table 4.
- Original tax period, financial year and original Deductee's GSTIN cannot be edited.

 Deductor can amend the GSTIN of Deductee, Revised amount paid to deductee and IGST, CGST & SGST tax columns.

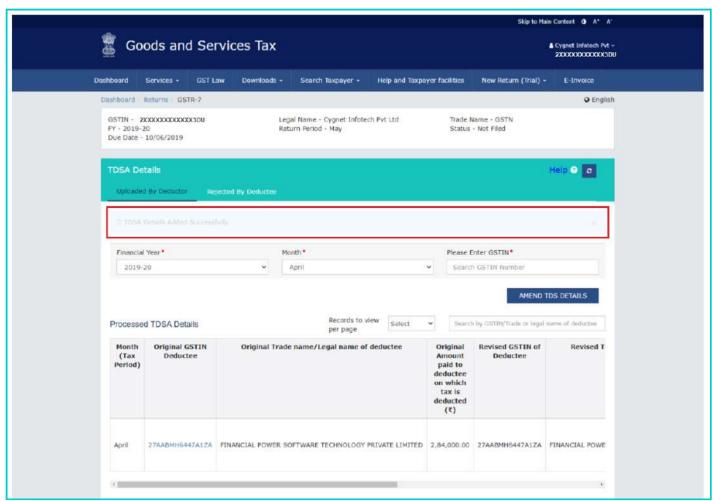
5.2. Select the **Financial Year** and **Month** from the drop-down list. In the **GSTIN** field, enter the GSTIN of the Deductee of previous tax period which needs to be amended. Click the **AMEND TDS DETAILS** button.



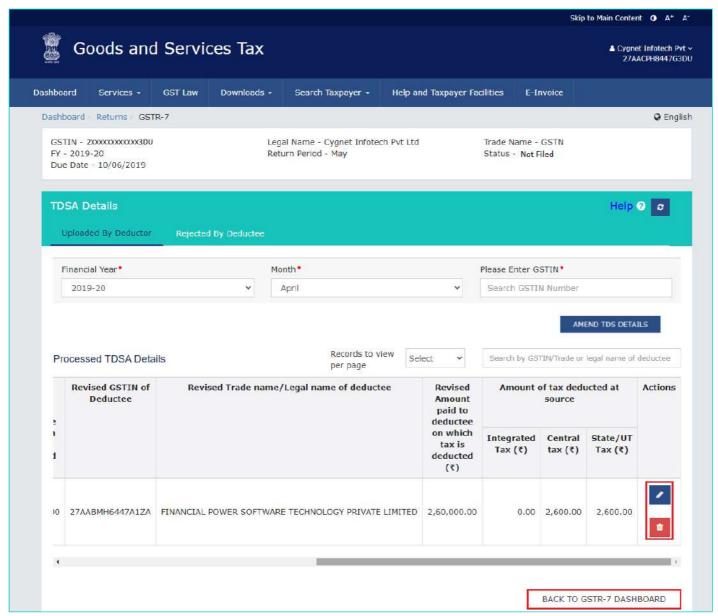
5.3. Make amendments to the details as required. Click the **SAVE** button.



5.4. You will be directed to the previous page and a message is displayed that TDSA details added successfully. Here, you can also edit/delete the amended details (under Actions column). You can click the **BACK TO GSTR-7 DASHBOARD** button to go back to the Form GSTR-7 Dashboard page.

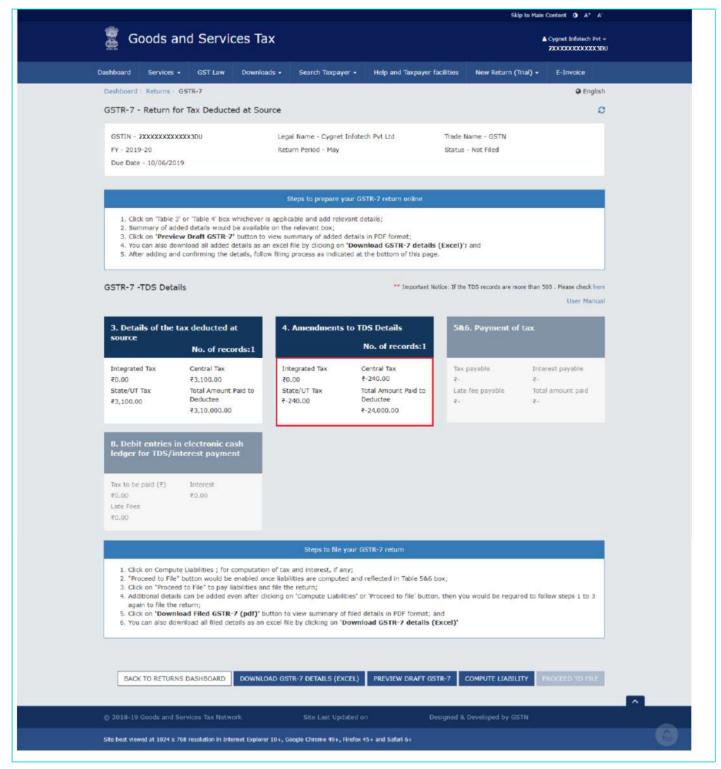


Note: Scroll to the right to view further details.



5.5. You will be directed to the GSTR-7 Dashboard page and the 4. Amendments to TDS Details tile in Form GSTR-7 will reflect the sum of number of TDSA entries added by the deductor on his own & modified in respect of the rejected details by deductee, along with total tax amount and total amount paid to deductee.

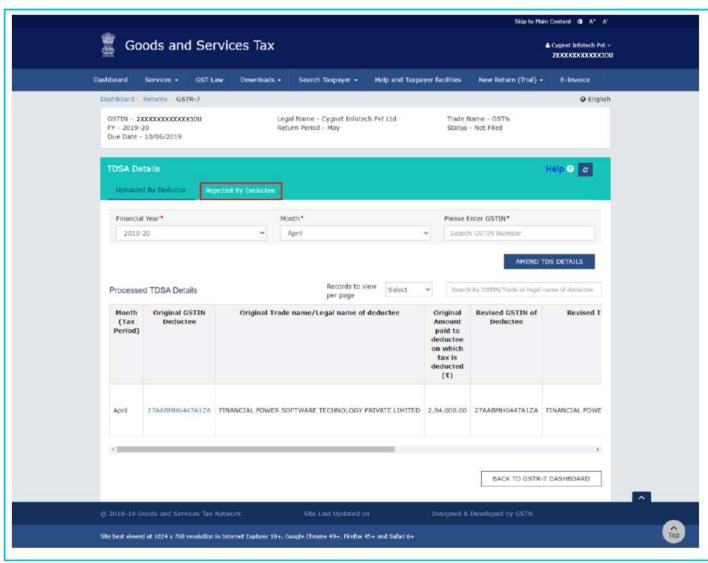
Note: The Amended TDS details will become available to supplier on his/her dashboard for acceptance or rejection of the same on filing of Form GSTR-7 by the deductor.



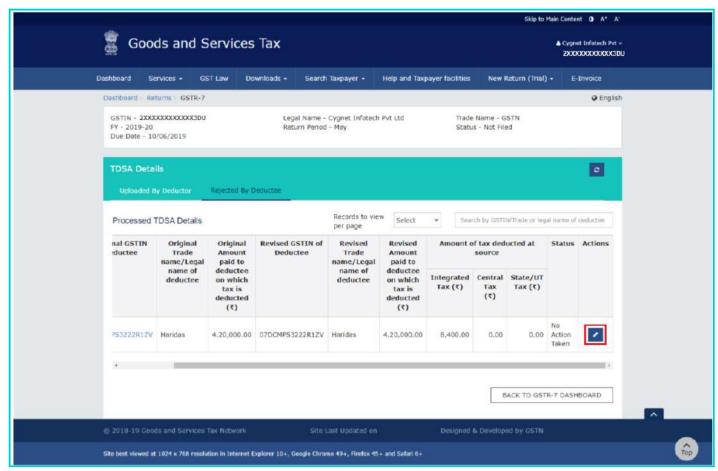
5.2 (b) Rejected By Deductee Tab:

If TDS credit entries are rejected by the deductee, they will be auto-populated into Table 4 of Form GSTR-7 in the next tax period under 'Rejected by Deductee' tab. Now TDS deductor can amend those details and file Form GSTR-7 accordingly.

5.2. Select the **Rejected By Deductee** tab.

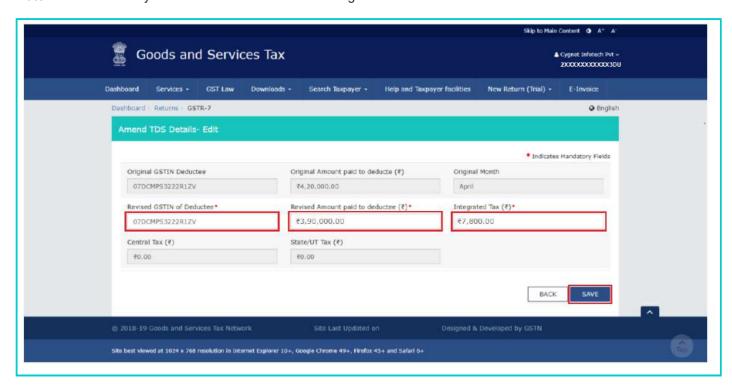


5.3. Click the **EDIT** button to edit the details.



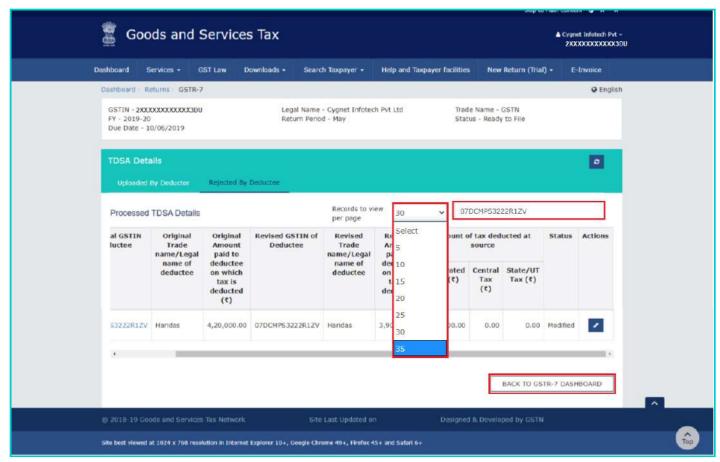
5.4. Edit the details. Deductor can amend the **GSTIN of Deductee**, **Revised amount paid to deductee** and all **tax** columns. Click the **SAVE** button.

Note: You can edit only revised details and cannot edit original details of the deductee.



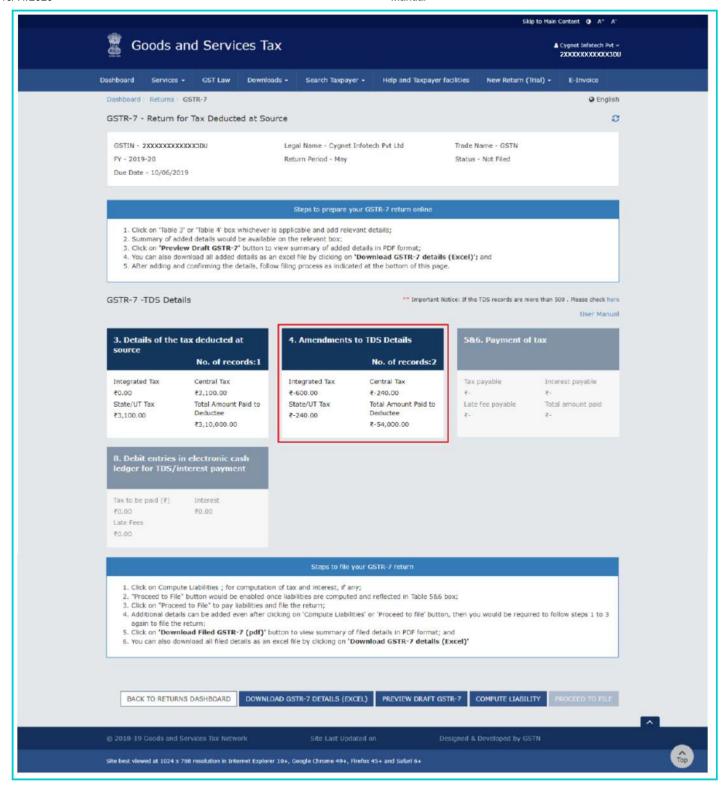
5.5. Once the details are edited, the status is changed to modified. Click the **BACK TO GSTR-7 DASHBOARD** button to go back to the Form GSTR-7 Dashboard page.

Note: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of deductee.**.



5.6. You will be directed to the GSTR-7 Dashboard page and the **4. Amendments to TDS Details** tile in Form GSTR-7 will reflect the sum of number of TDS entries added & modified the details rejected by deductee, along with difference of amended amount and original amount is displayed.

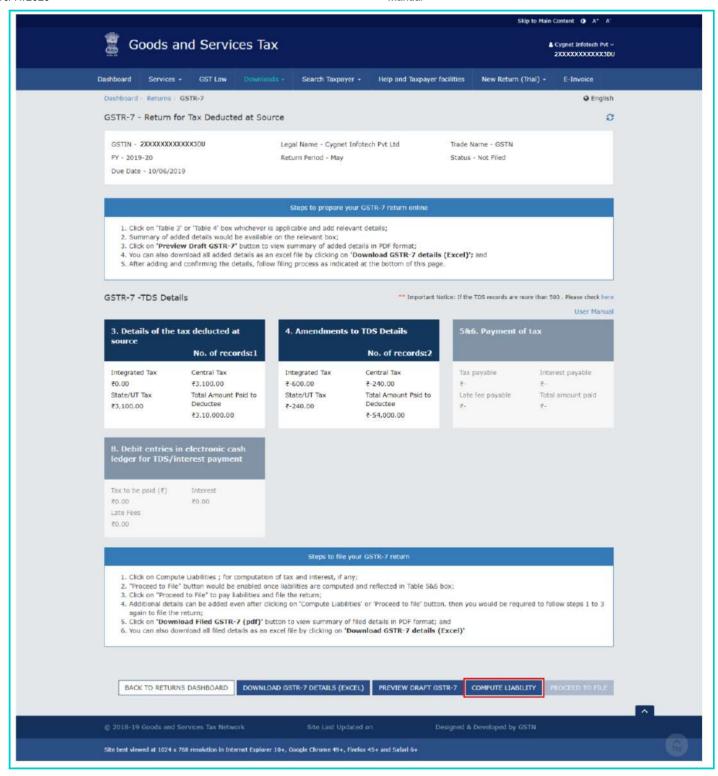
Note: Once Form GSTR-7 is filed, all edited details will become available to the deductee (supplier) on his/her dashboard for acceptance or rejection.



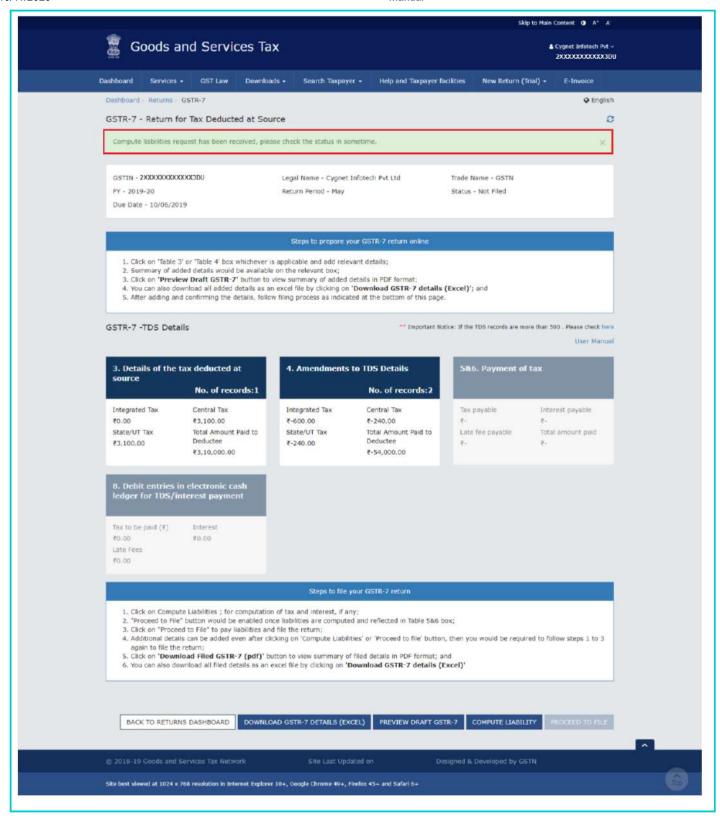
Note: Similarly, you can edit other records.

C. Payment of Tax

6. Click the **COMPUTE LIABILITY** button for computation of tax liability and interest, if any.

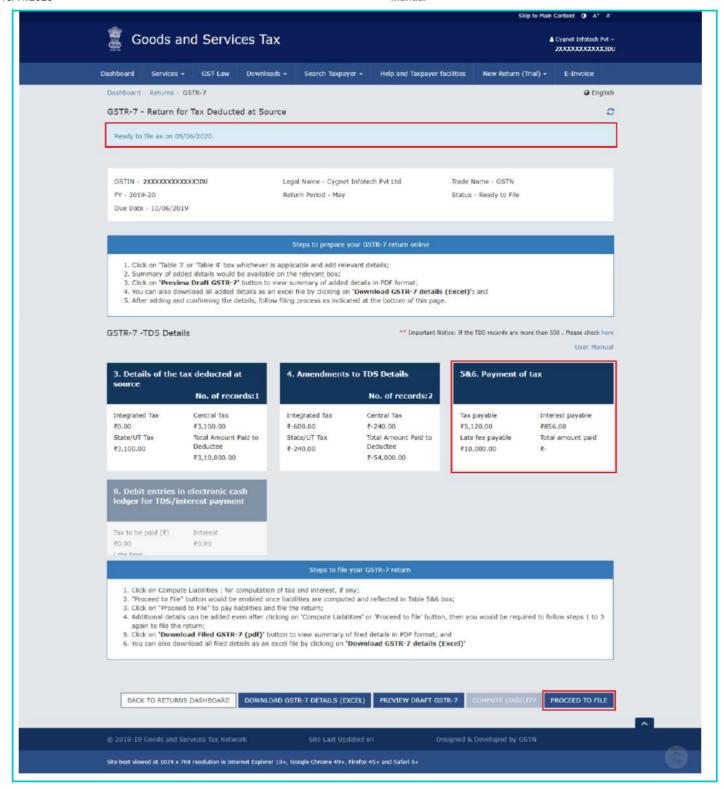


7. A message is displayed on top page of the screen that 'Compute liabilities request' has been received. Please check the status after sometime. Click the **Refresh** button.



8. Once the status of Form GSTR-7 is Ready to File, **5 & 6. Payment of Tax** tile and **PROCEED TO FILE** button gets enabled. Click the **5 & 6. Payment of Tax** box or **PROCEED TO FILE** button.

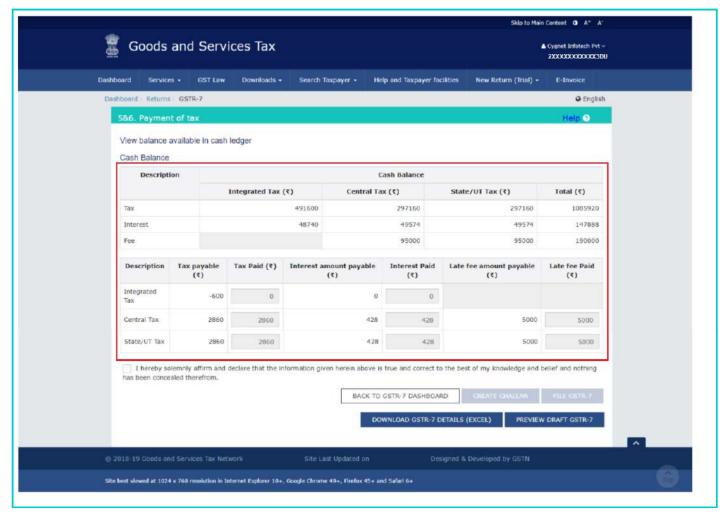
Note: If details are auto populated in table 4 under 'rejected by deductee' tab, interest will be levied on differential amount, if TDS amount is increased.



9.1. The cash balance available in the electronic cash ledger as on date are shown in below table.

Note:

- Liabilities can be paid in cash only.
- 'Create challan' button will be enabled for selection only if sufficient cash is not available in Electronic Cash Ledger.
- Declaration and Authorized signatory fields will be enabled only if sufficient cash balance is available to offset the liabilities.



9.2 (a). Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

- i. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, available cash balance is shown to be as utilized from the Electronic Cash Ledger. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.
- ii. The Create Challan page is displayed.

Note: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount** (In Words) fields are auto-populated with total amount of payment to be made. You cannot edit this amount.

- iii. Select the Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS.
- iv. Click the GENERATE CHALLAN button.
- v. The Challan is generated.

Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** or through your account with the selected Bank/ Branch. You can also pay using the account debit facility.

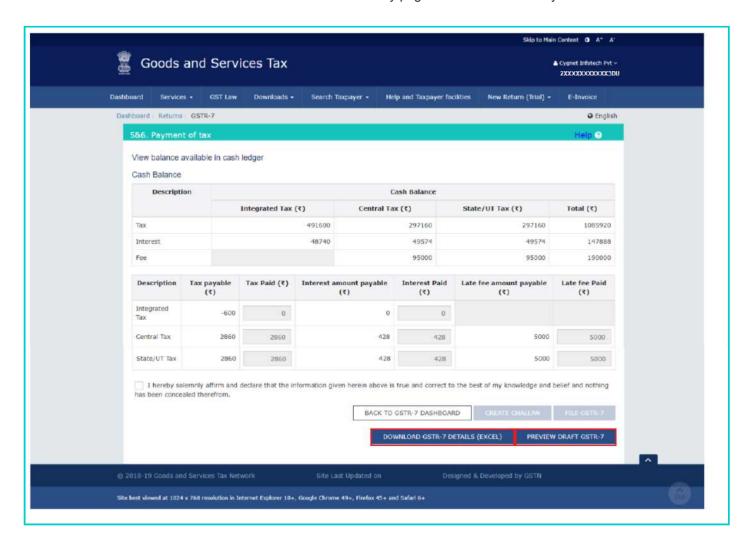
The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click here to refer the FAQs and User Manual on Making Payment.

9.2 (b). Scenario 2: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities

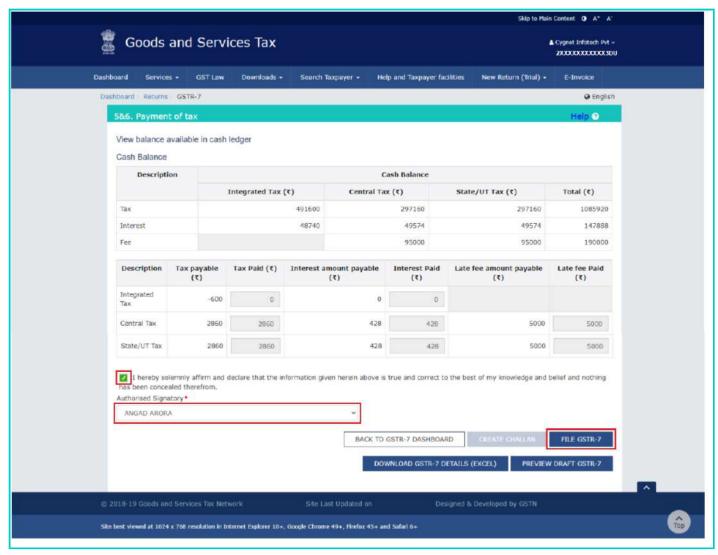
i. If available cash balance in Electronic Cash Ledger is more than or equal to the amount required to offset the liabilities, no additional cash is required for paying liability.

Note: You can click the **DOWNLOAD GSTR-7 DETAILS (EXCEL)** button to view the summary page in excel format or click the **PREVIEW DRAFT GSTR-7** button to view the summary page of Form GSTR-7 for your review.

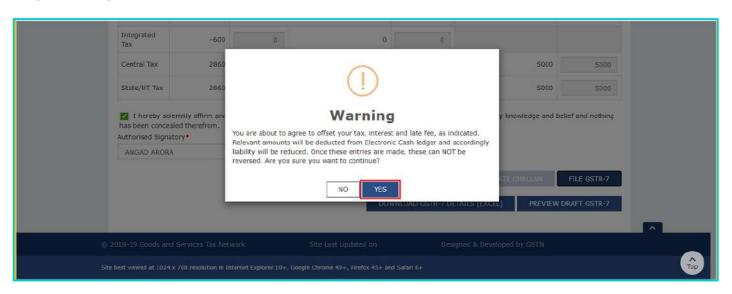


D. File Form GSTR-7 with DSC/ EVC

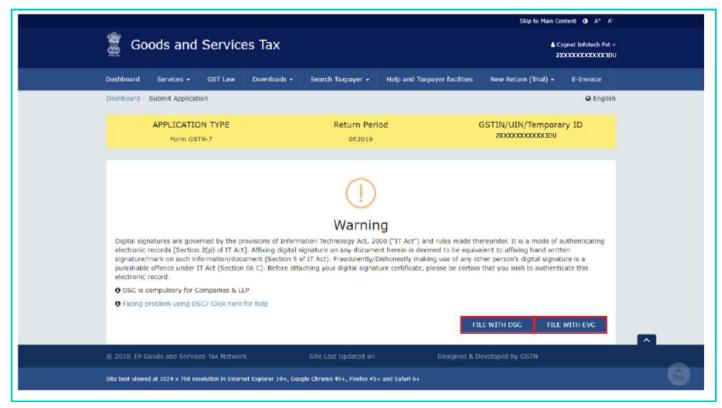
10. Select the **Declaration** checkbox. Select the **Authorized Signatory** from the drop-down list. Click the **FILE GSTR-7** button.



11. Click the YES button.



12. The Submit Application page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.

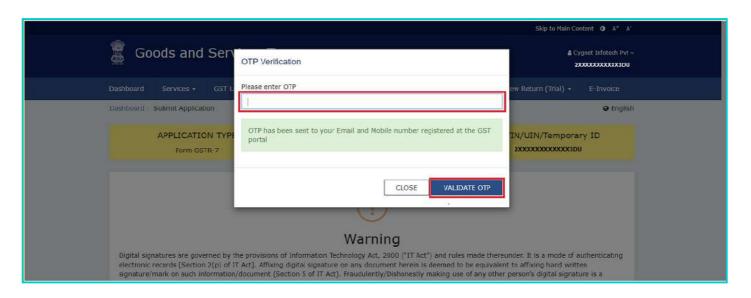


12.1. FILE WITH DSC:

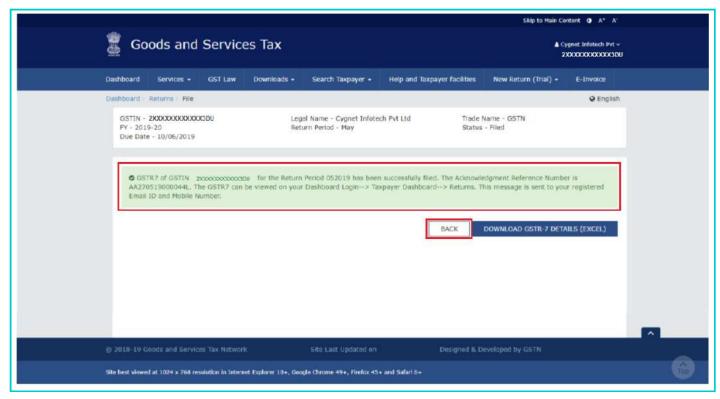
a. Select the certificate and click the SIGN button.

12.2. FILE WITH EVC:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

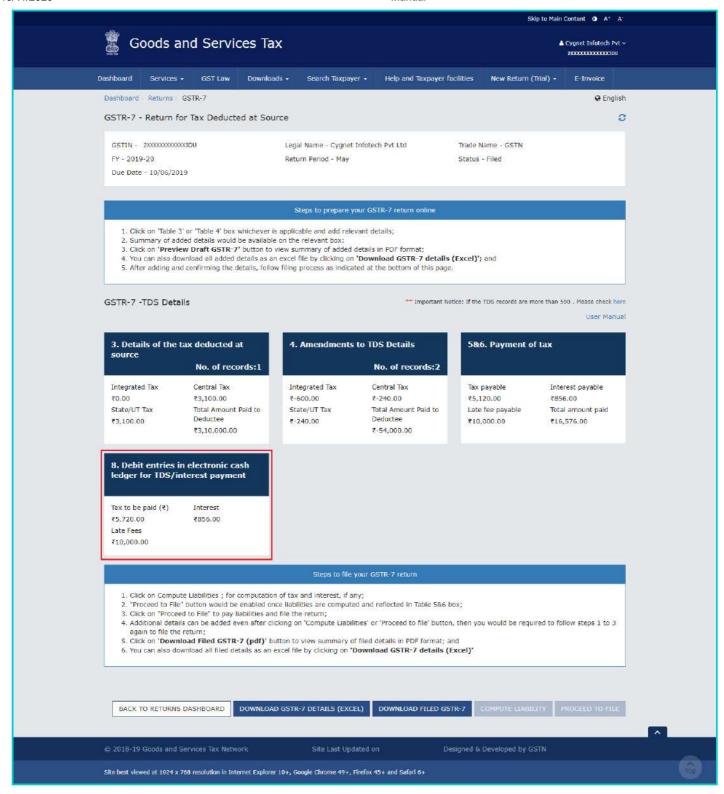


13. The success message is displayed and ARN is displayed. Status of the GSTR-7 return changes to "Filed". Click the **BACK** button.

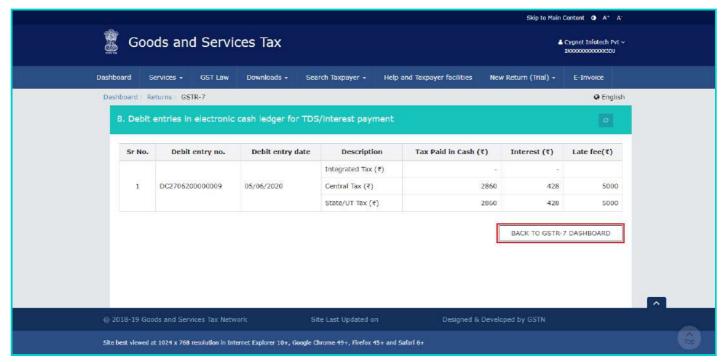


E. View Debit entries in Electronic Cash Ledger for tax payment

14. Click the **Debit entries in electronic cash ledger for TDS/interest payment** tile to view the reference ID through which the amount has been debited in electronic cash ledger.

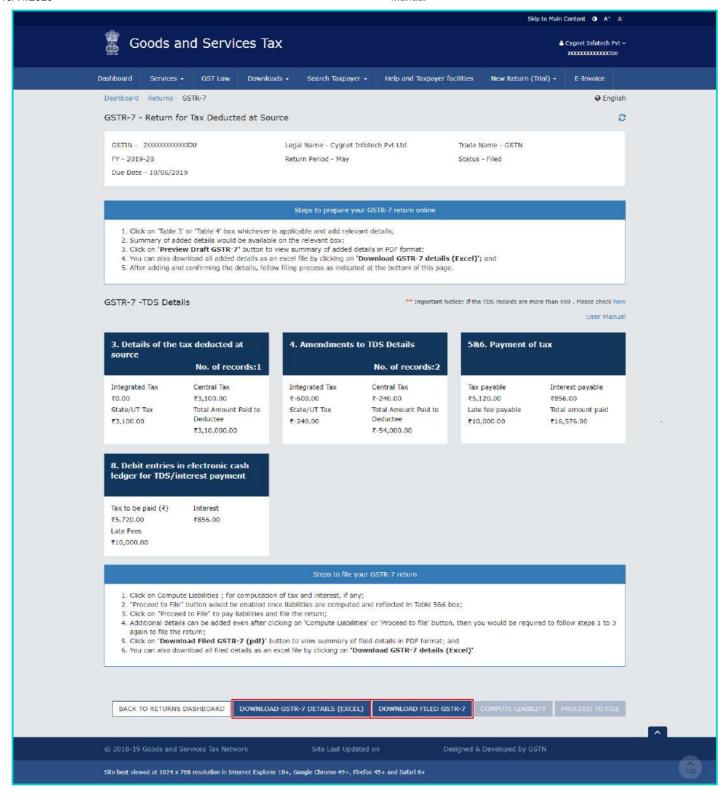


15. The entries in Electronic Cash Ledger for tax payment is displayed. Click the BACK TO GSTR-7 TILES button.



F. Download Filed Return

16. Click the **DOWNLOAD FILED GSTR-7** button to download the filed return. You can also download filed details as an excel file by clicking on **DOWNLOAD GSTR-7 DETAILS (EXCEL)** button.



17. The PDF file generated would now bear watermark of final Form GSTR-7.

Form GSTR-7

[See rule 66(1)]

Return for Tax Deducted at Source

Financial Year	2019-20		
Month	May		

1. GSTIN	2XXXXXXXXXXXXDU
2(a). Legal name of the registered person	Cygnet Infotech Pvt Ltd
2(b). Trade name, if any	GSTN
2(c). ARN	AA270519000044L
2(d). Date of ARN	05/06/2020

3. Details of the tax deducted at source

10.00	o. of	Total Amount Paid to	Integrated Tax	Central Tax	State/UT Tax
	cords	Deductees (₹)	(₹)	(₹)	(₹)
1	,	3,10,000.00	0.00	3,100.00	3,100.00

4. Amendments to details of tax deducted at source in respect of any earlier tax period

No. of	Revised Total Amount Paid to	Integrated Tax	Central Tax	State/UT Tax (₹)
Records	Deductees(₹)	(₹)	(₹)	
2	-54,000.00	-600.00	-240.00	-240.00

5,6. Payment of tax

Description	Tax Payable (₹)	Tax Paid in Cash (₹)	Interest Amount Payable (₹)	Interest Paid in Cash (₹)	Late Fee Amount Payable (₹)	Late Fee Paid in Cash (₹)
Integrated Tax	-600.00	0.00	0.00	0.00	-	e#.X
Central Tax	2,860.00	2,860.00	428.00	428.00	5,000.00	5,000.00
State/UT Tax	2,860.00	2,860.00	428.00	428.00	5,000.00	5,000.00

8. Debit entries in electronic cash ledger for TDS/interest payment

Debit entry no. DC2706200000009

Debit entry date. 05-06-2020

Description	Tax Paid in Cash (₹)	Interest (₹)	Late Fee (₹)
Integrated Tax (₹)	0.00	0.00	-
Central Tax (₹)	2,860.00	428.00	5,000.00
State/UT Tax (₹)	2,860.00	428.00	5,000.00

Verification

Date: 05/06/2020

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

Name of authorized signatory ANGAD ARORA

Designation /Status



Manual > GSTR-7A

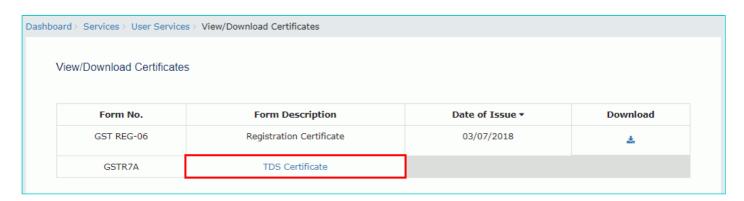
I am a Deductor. How can I view Form GSTR-7A?

To view Form GSTR-7A, perform following steps:

- 1. Access the www.gst.gov.in URL. The GST Home page is displayed.
- 2. Login to the GST Portal with valid credentials.
- 3. Click the Services > User Services > View/Download Certificates command.



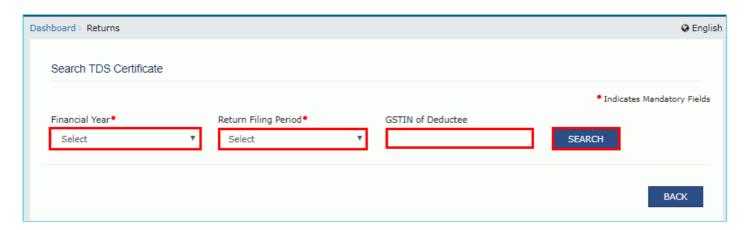
3. The View/Download Certificates page is displayed. Click the TDS Certificate link.



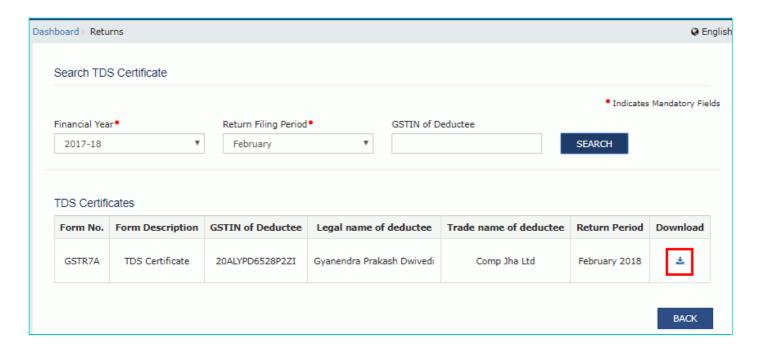
- 4. Select the Financial Year and Return Filing Period from the drop-down list.
- 5. In the **GSTIN** of **Deductee** field, you can also enter the GSTIN of Deductee.

Note: If GSTIN of Deductee is not entered, the downloaded certificate will contain the details of deductees for the selected relevant period.

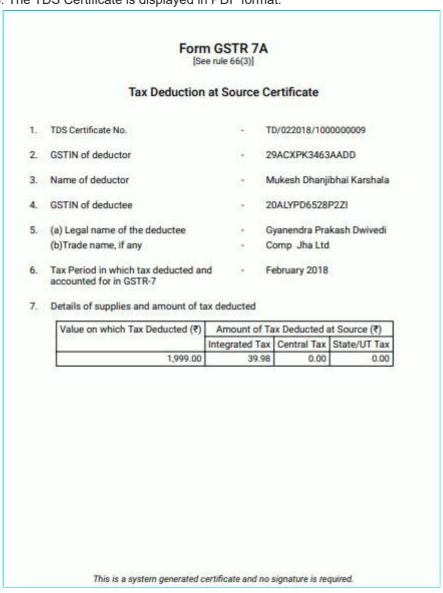
6. Click the SEARCH button.



7. The search results are displayed. You can click the **Download** link to download the TDS Certificate.



8. The TDS Certificate is displayed in PDF format.



I am a Deductee. How can I view Form GSTR-7A?

To view Form GSTR-7A, perform following steps:

- 1. Access the www.gst.gov.in URL. The GST Home page is displayed.
- 2. Login to the GST Portal with valid credentials.
- 3. Click the Services > User Services > View/Download Certificates command.



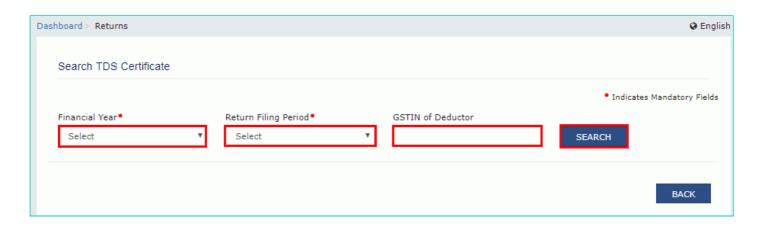
3. The View/Download Certificates page is displayed. Click the TDS Certificate link.



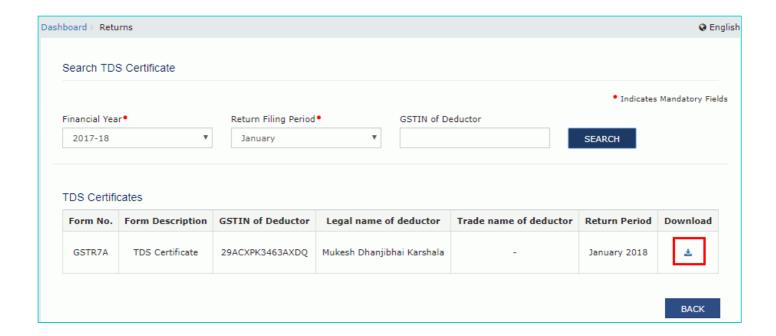
- 4. Select the Financial Year and Return Filing Period from the drop-down list.
- 5. In the **GSTIN** of **Deductor** field, you can also enter the GSTIN of Deductor.

Note: If GSTIN of Deductor is not entered, the certificate will be generated having details of all the deductors, who have deducted tax in the selected relevant period.

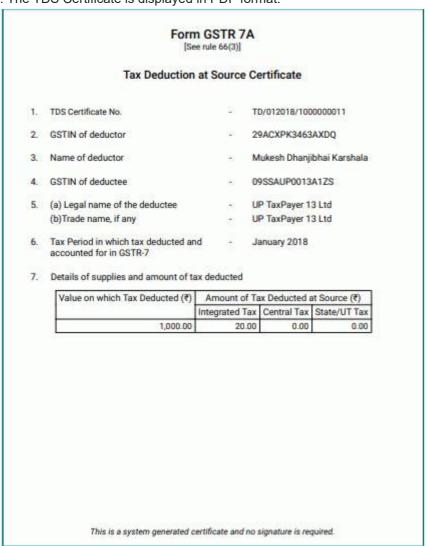
6. Click the SEARCH button.



7. The search results are displayed. You can click the **Download** link to download the TDS Certificate.



8. The TDS Certificate is displayed in PDF format.



Manual > Form GSTR-8

How can I create and file details in Form GSTR-8?

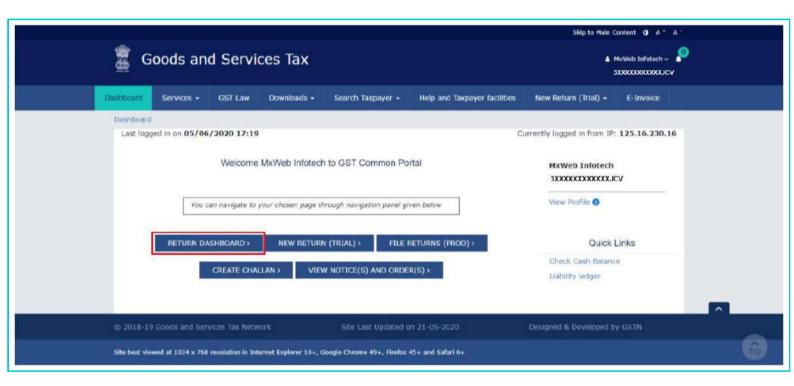
To create and file details in Form GSTR-8, perform following steps:

- A. Login and Navigate to Form GSTR-8 page
- B. Enter details in various tiles
- C: Payment of Tax
- D. File Form GSTR-8 with DSC/ EVC
- E. View Debit entries in Electronic Cash Ledger for tax payment
- F. Download Filed Return

A. Login and Navigate to Form GSTR-8 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.

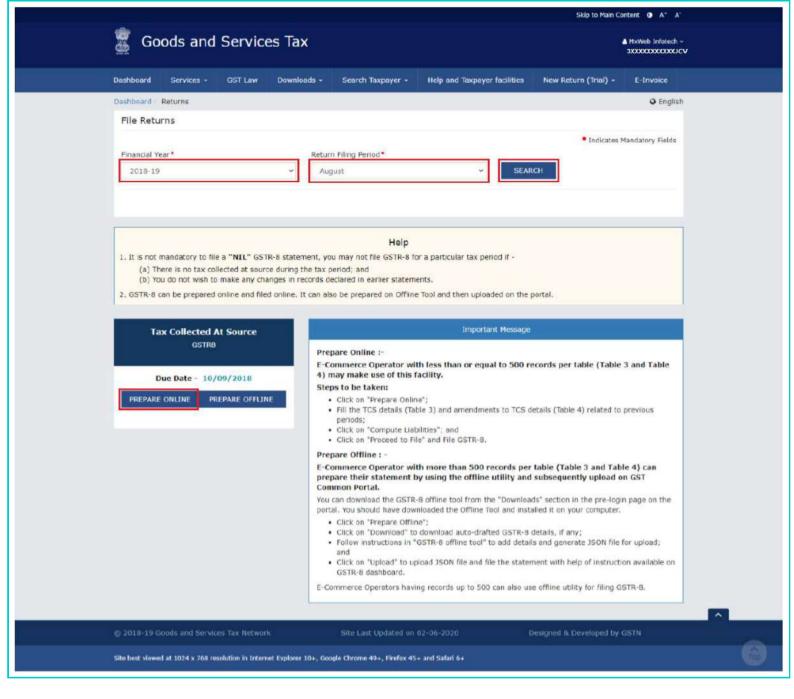
Alternatively, you can also click the Returns Dashboard link on the login Dashboard.



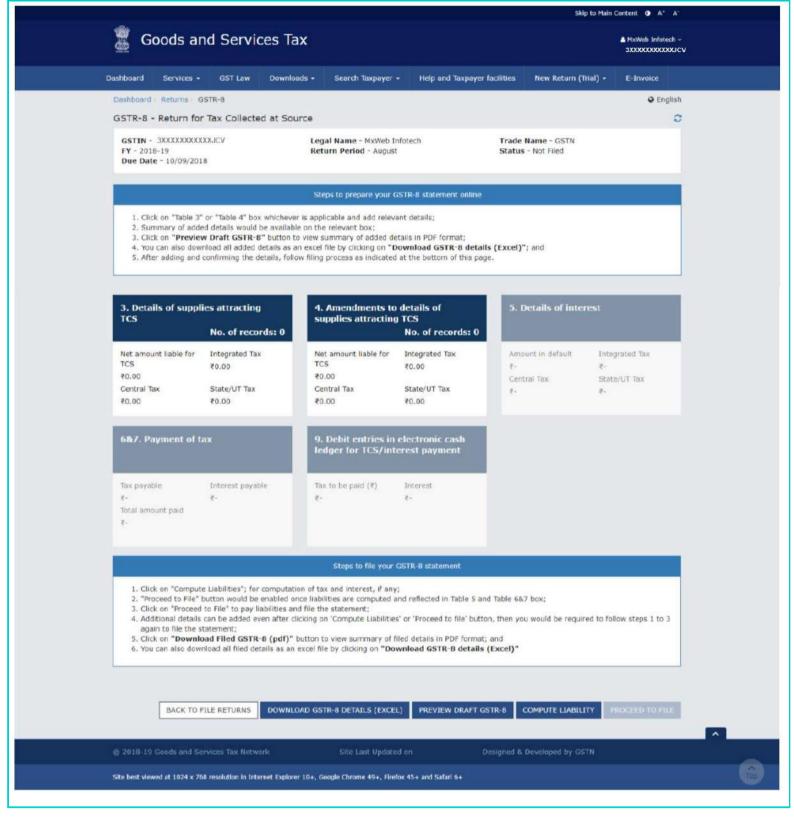
- 2. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Month) for which you want to file the return from the drop-down list.
- 3. Click the SEARCH button. The File Returns page is displayed.

Note: Please read the important message in the box carefully.

4. In the GSTR-8 tile, click the PREPARE ONLINE button if you want to prepare the return by making entries on the GST Portal.



5. The GSTR-8 - Return for Tax Collected at Source dashboard page is displayed.



Go back to the main menu

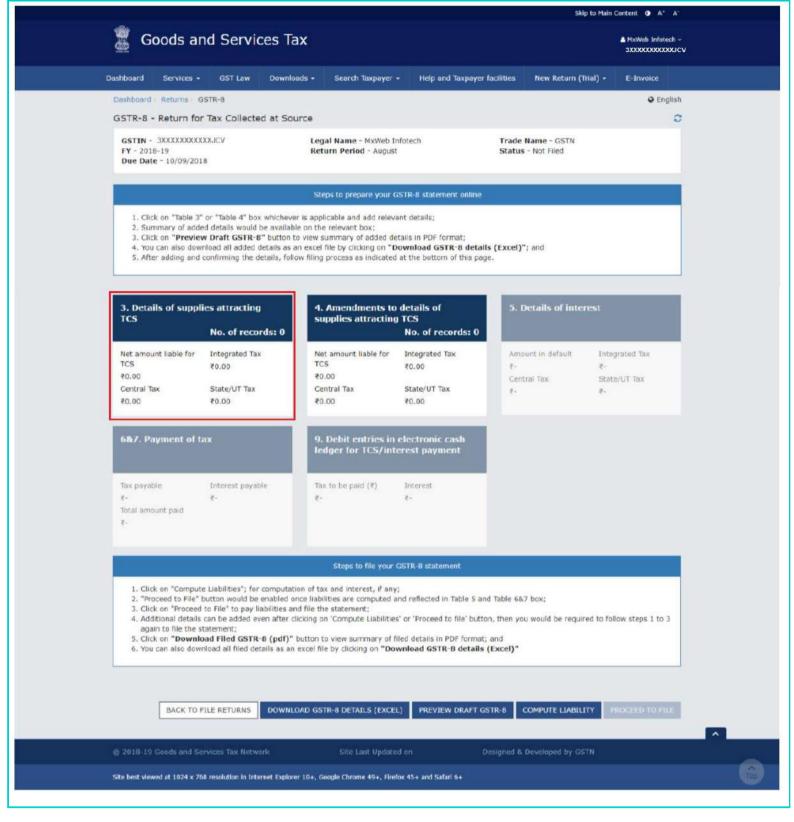
B. Enter details in various tiles

Click on the tile names to know more about entry related details:

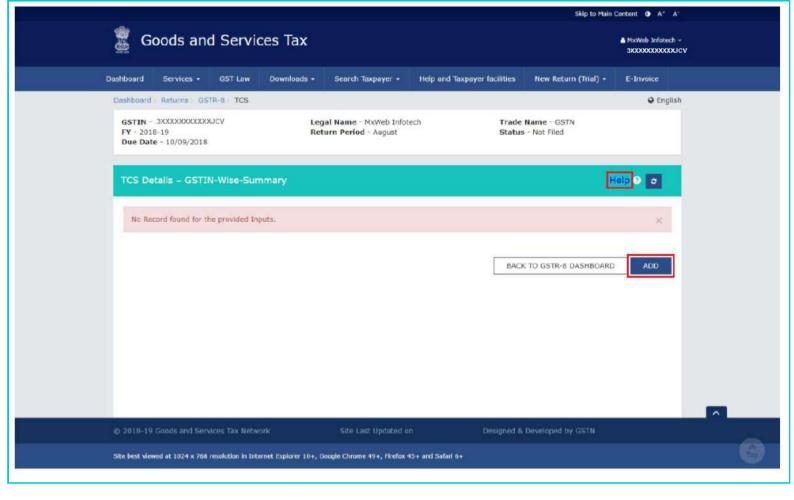
- 6 (a) 3. Details of supplies attracting TCS: To add details of supplies attracting TCS.
- 6 (b) 4. Amendments to details of supplies attracting TCS: To amend details of supplies attracting TCS in respect of any earlier tax period.

6 (a) 3. Details of supplies attracting TCS

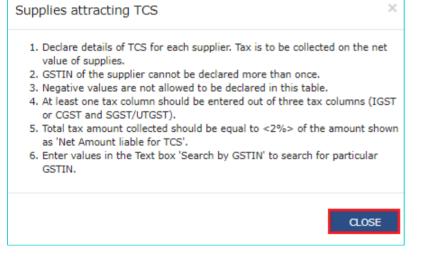
6.1. Click the 3. Details of supplies attracting TCS tile to add details of supplies attracting TCS.



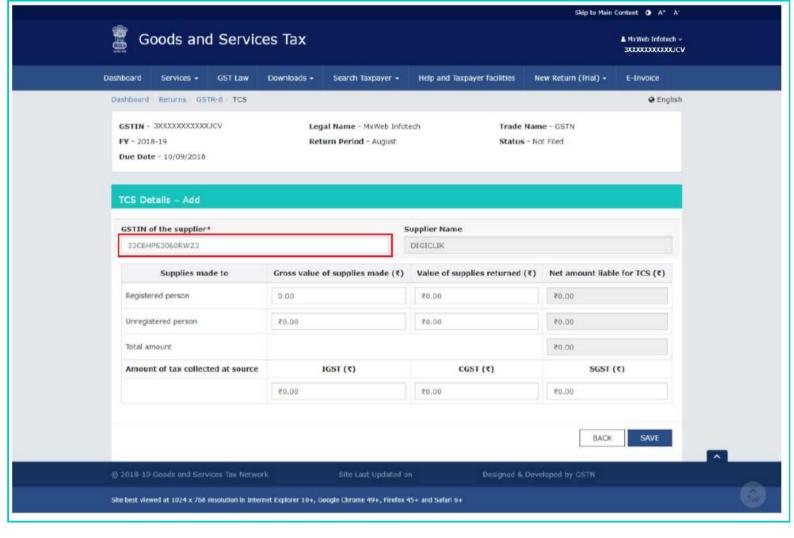
6.2. Click the ADD button.



Note: You can click the Help link to view Help related to this page. Click CLOSE.



6.3. The TCS Details - Add page is displayed.



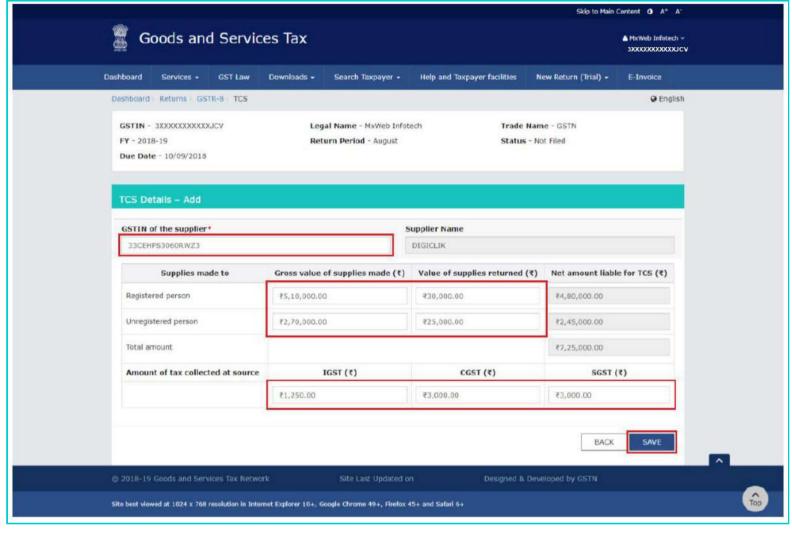
- 6.4. In the GSTIN of supplier field, enter the GSTIN of the supplier. Supplier name field is auto populated.
- **6.5**. Enter the Gross Value of supplies made and value of supplies returned to registered persons. Similarly, enter the Gross Value of supplies made and value of supplies returned to unregistered persons.

Note: Net amount liable for TCS is auto-populated based on data entered.

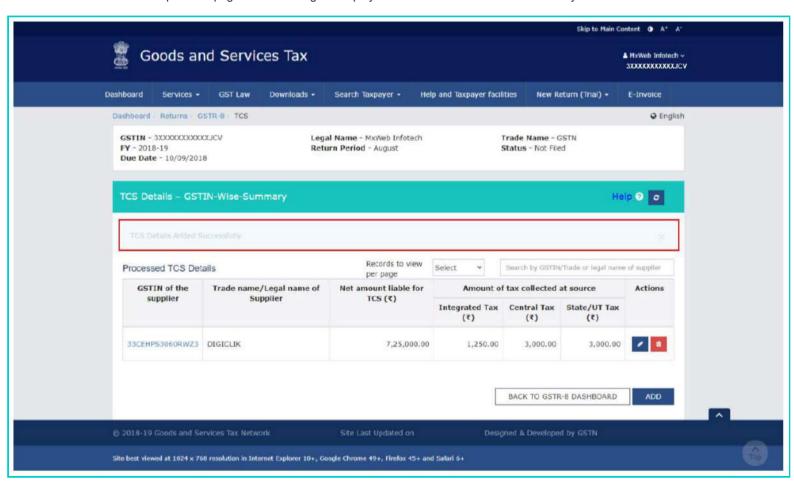
6.6. Enter the amount collected at source under IGST/ CGST/ SGST heads. Click the **SAVE** button.

Note:

- Declare details of TCS for each supplier here. Please note that GSTIN of the supplier cannot be declared more than once.
- Tax is to be collected on the net value of supplies.
- · Negative values cannot be declared in this table.
- At least one tax column must be entered out of three tax columns (IGST or CGST and SGST/UTGST).



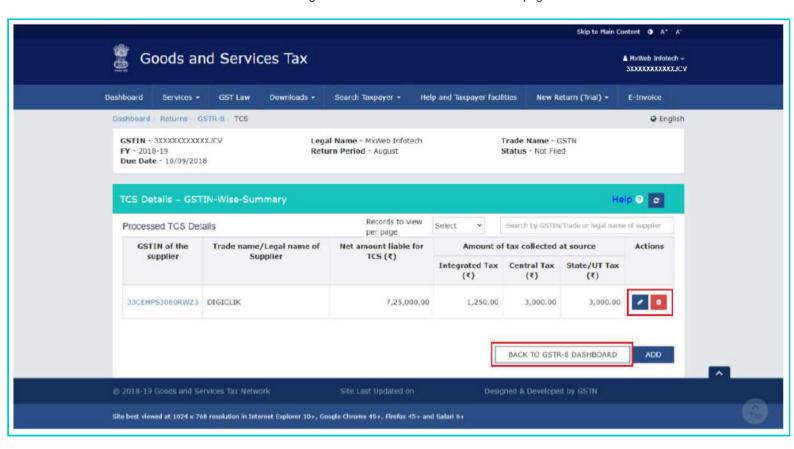
6.7. You will be directed to the previous page and a message is displayed that TCS details added successfully.



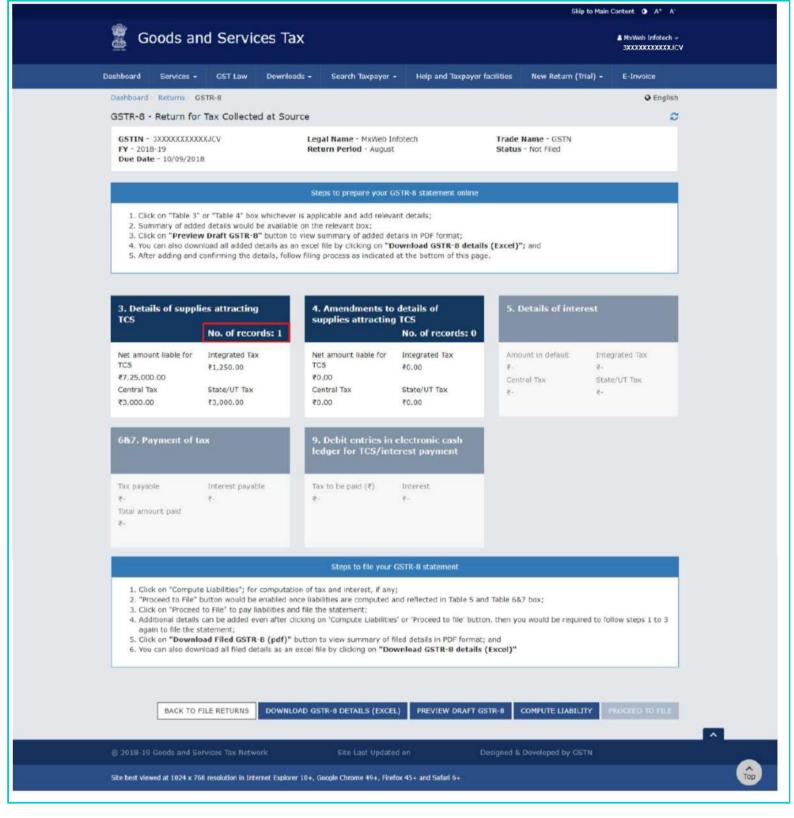
6.8. Refresh the page by clicking the button. Here, you can also edit/delete the added details (under Actions column).

Note: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

6.9. Click the BACK TO GSTR-8 DASHBOARD button to go back to the Form GSTR-8 Dashboard page.



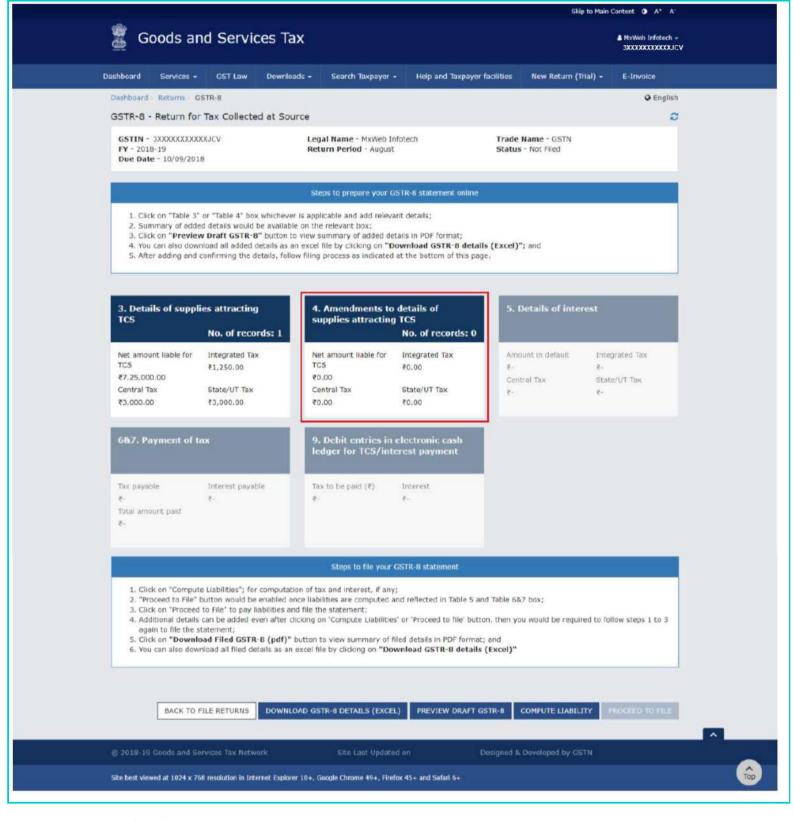
6.10. You will be directed to the GSTR-8 Dashboard landing page and the **3. Details of supplies attracting TCS** tile in Form GSTR-8 will reflect the total net amount liable for along with tax details.



Go back to the main menu

6 (b) 4. Amendments to details of supplies attracting TCS

10.1. Click the 4. Amendments to details of supplies attracting TCS tile to amend details of supplies attracting TCS in respect of any earlier tax period.



6.2 (a) <u>Uploaded By E-Com Operator</u> tab: To amend transactions uploaded by e-com operator in previous period.

6.2 (b) Rejected By Supplier tab: To edit the transactions rejected by supplier.

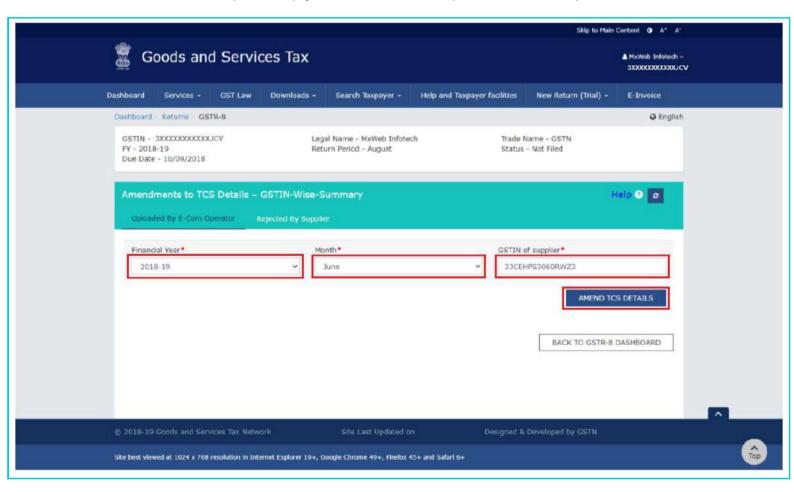
Note:

- In the table 4 (i.e. amendment table) of Form GSTR-8, there is no restriction in the limit on the number of times, details can be amended. You can amend the details in below scenarios:
 - a. **Uploaded by the e-commerce operator**: In case, e-commerce operator wants to amend the record on their own (filed in the earlier tax period) on which supplier has not taken any action, they can amend those records under "**Uploaded by the e-commerce operator**" tab.
 - b. **Rejected by supplier**: Under this option, details can be amended on rejection of the record by the supplier. After rejection of details by the supplier, records will be auto-populated in "**Rejected by supplier**" tab in Table 4 where e-commerce operator can amend and file the details.
- TCS liability will be calculated in following manner on amendment of records:
 - In case details in Form GSTR-8 are amended for first time: TCS liability = Last amended value Original value.
 - In case details in Form GSTR-8 are amended for second time: TCS liability = Last amended value Previous amended value.

6.2 (a) Uploaded By E-Com Operator Tab:

- In **Uploaded By E-Com Operator** tab, you can amend transactions uploaded by e-com operator in previous period.
- 6.3. Select the Financial Year and Month from the drop-down list.
- **6.4**. In the **GSTIN** of supplier field, enter the GSTIN of the supplier reported in the entry during previous tax period which needs to be amended. Click the **AMEND TCS DETAILS** button.

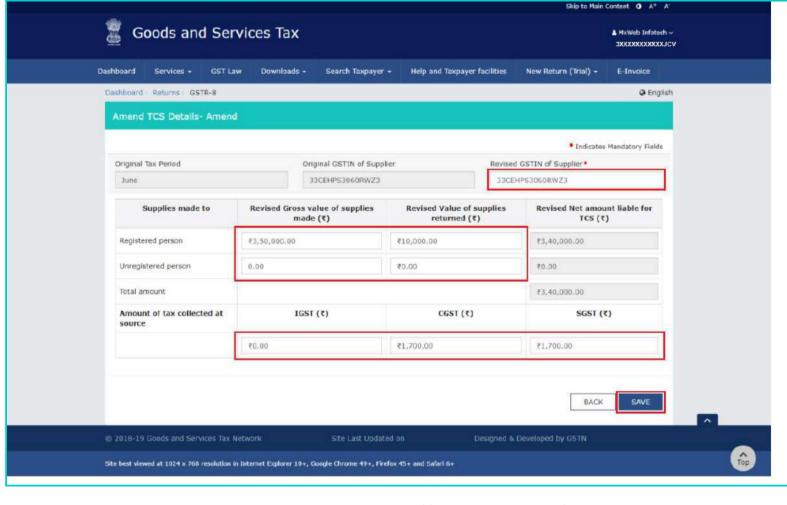
Note: You can also enter the GSTIN of composition taxpayers here if the same was reported in the earlier tax period.



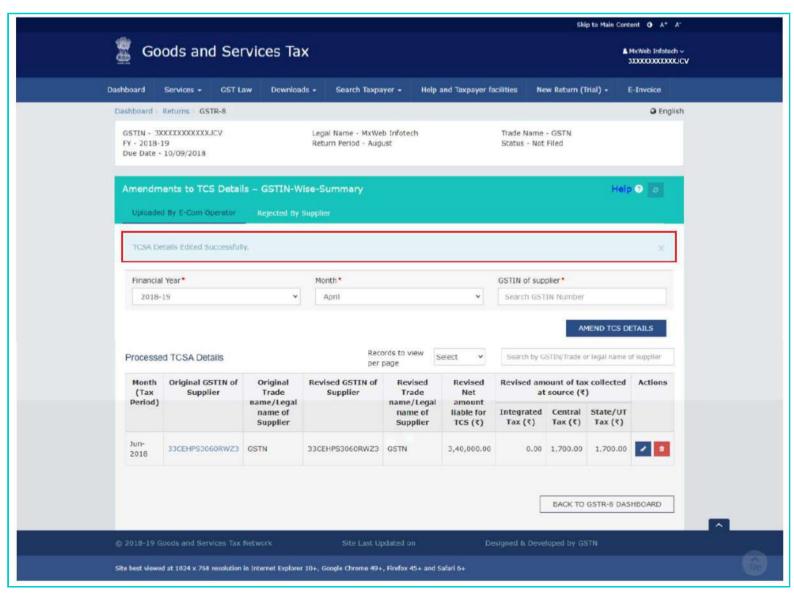
Note:

- Any changes to the details declared in Table-3 (TCS details) in earlier tax period(s) may be declared in Table-4.
- No amendment is allowed, once the TCS details are accepted by the supplier.
- Records rejected by supplier are available for taking action in the Tab 'Rejected by supplier' in table 4.
- Original tax period, financial year and original supplier's GSTIN cannot be edited.

6.5. You can provide the revised GSTIN of Supplier, revised gross values of supplies made, revised values of supplies returned and amount of tax collected at source for the GSTIN. Make amendments to the details as required. Click the **SAVE** button.



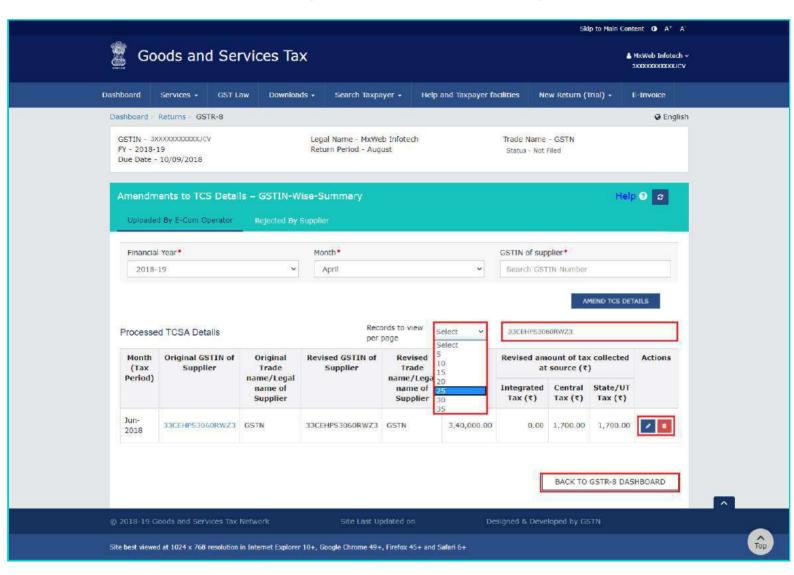
6.6. You will be directed to the previous page and a message is displayed that TCSA details added successfully.



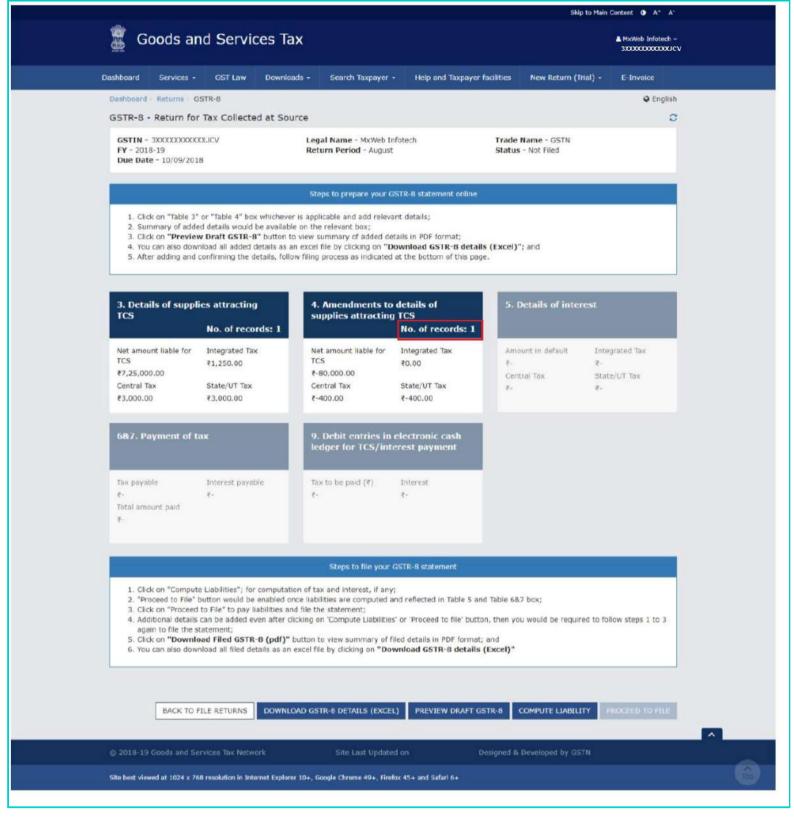
6.7. Here, you can also edit/delete the added details (under Actions column).

Note: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

6.8. Click the BACK TO GSTR-8 DASHBOARD button to go back to the Form GSTR-8 Dashboard page.

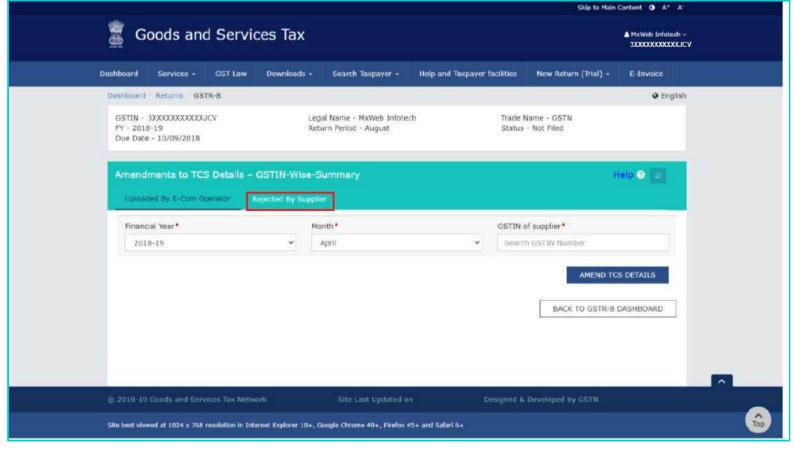


6.9. You will be directed to the GSTR-8 Dashboard page and the **4. Amendments to details of supplies attracting TCS** tile in Form GSTR-8 will reflect the difference amount of amended amount and original amount.



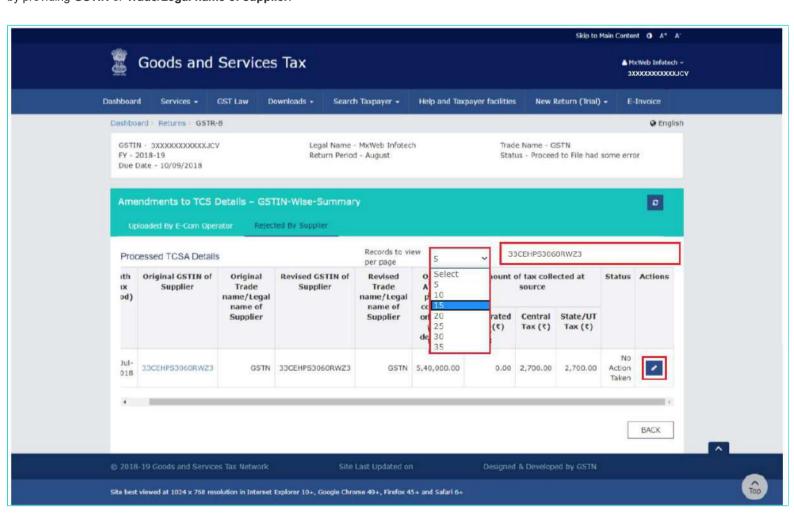
6.2 (b) Rejected By Supplier Tab:

6.1. Select the Rejected By Supplier tab.

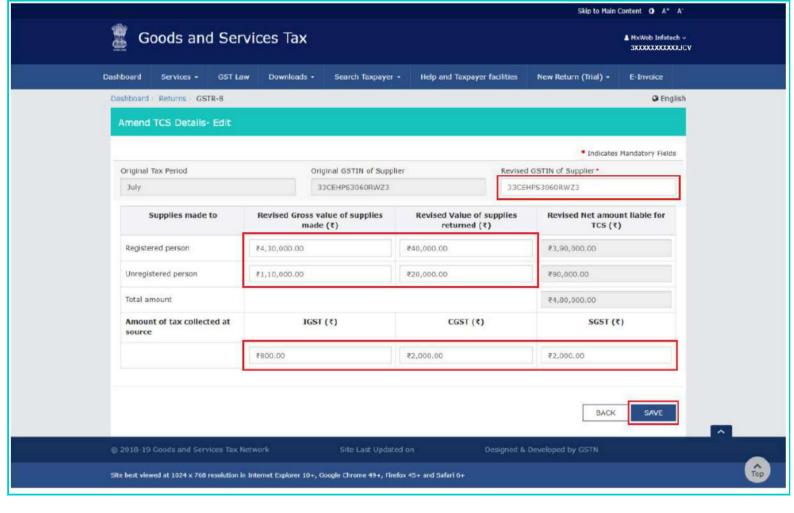


6.2. Click the EDIT button to edit the details.

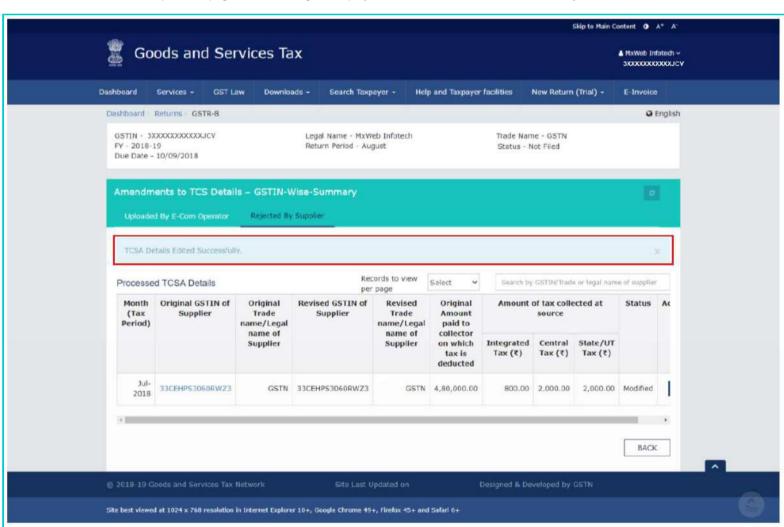
Note: You can view certain number of records by selecting a number from **Records to view per page** drop-down list. You can also search any record by providing **GSTIN** or **Trade/Legal name of supplier**.

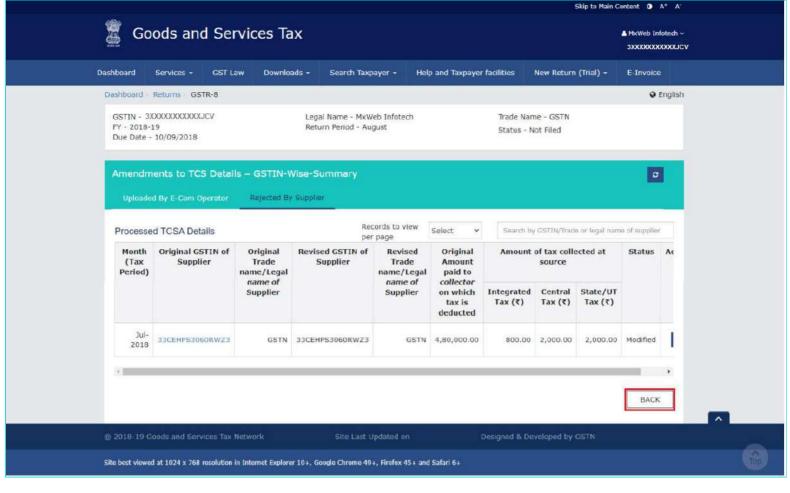


6.3. Edit the details. You can amend the GSTIN of Supplier, gross values of supplies, revised values of supplies returned and all tax columns. Click the **SAVE** button.

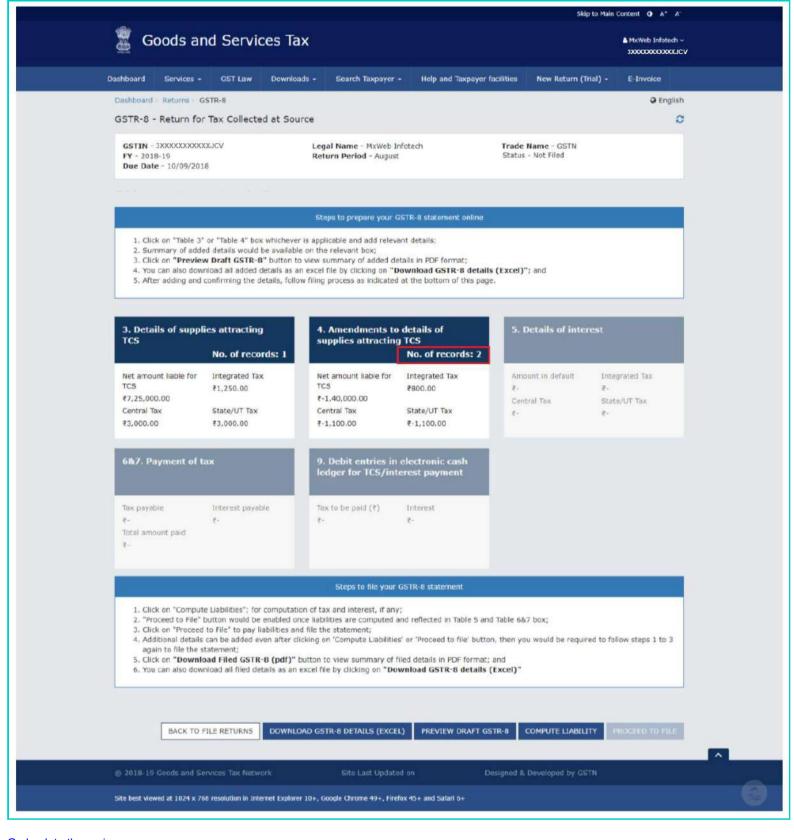


6.4. You will be directed to the previous page and a message is displayed that TCSA details edited successfully.





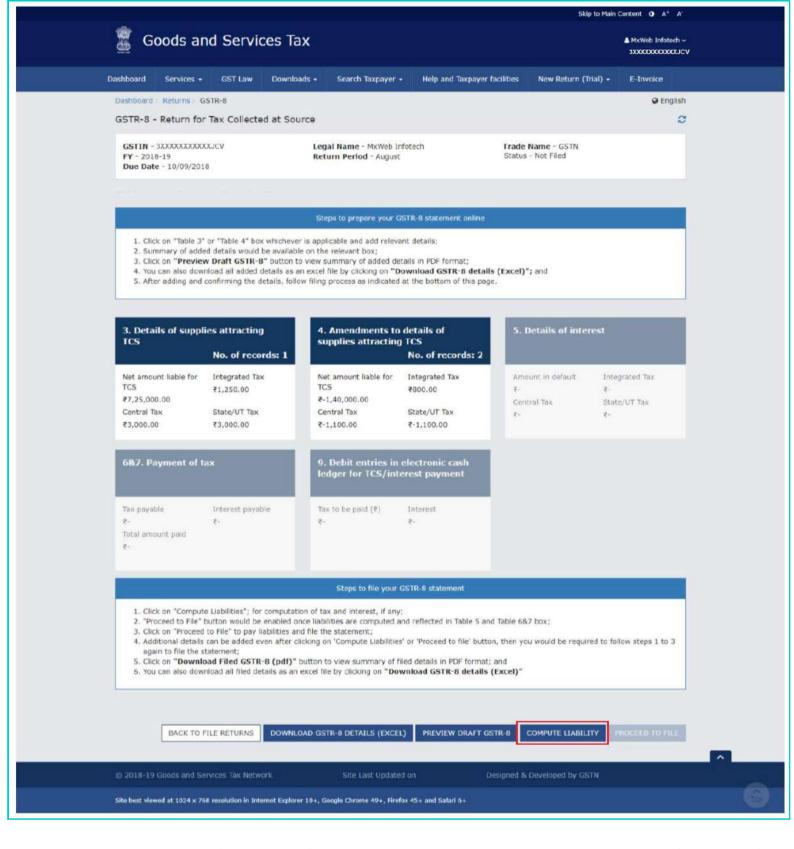
6.6. You will be directed to the GSTR-8 Dashboard page and the **4. Amendments to details of supplies attracting TCS** tile in Form GSTR-8 will reflect the difference amount of amended amount and original amount.



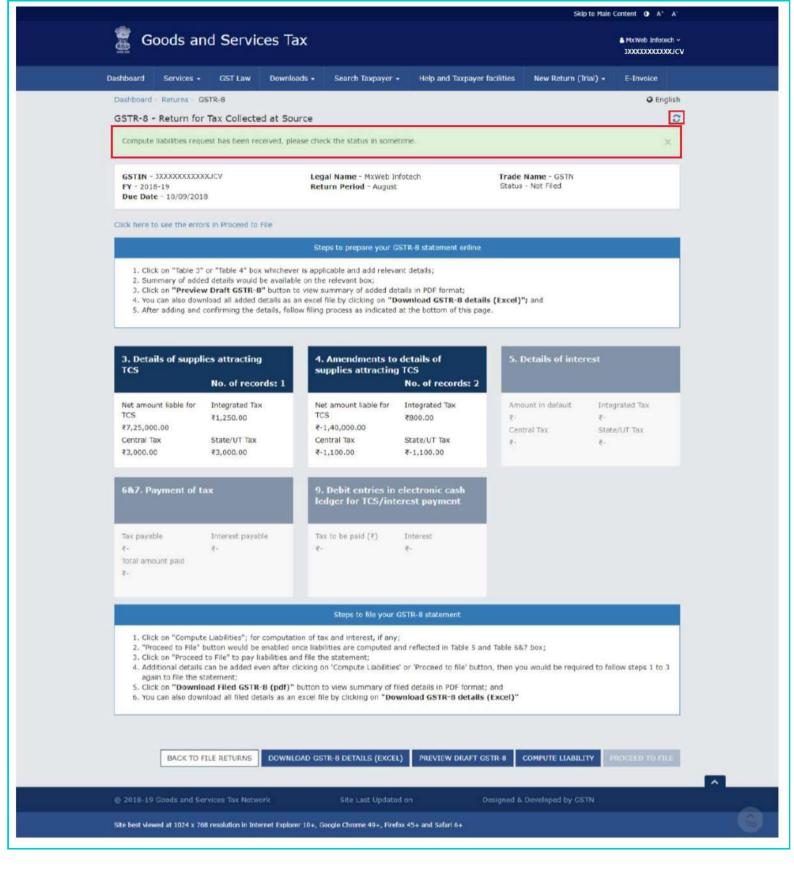
Go back to the main menu

C. Payment of Tax

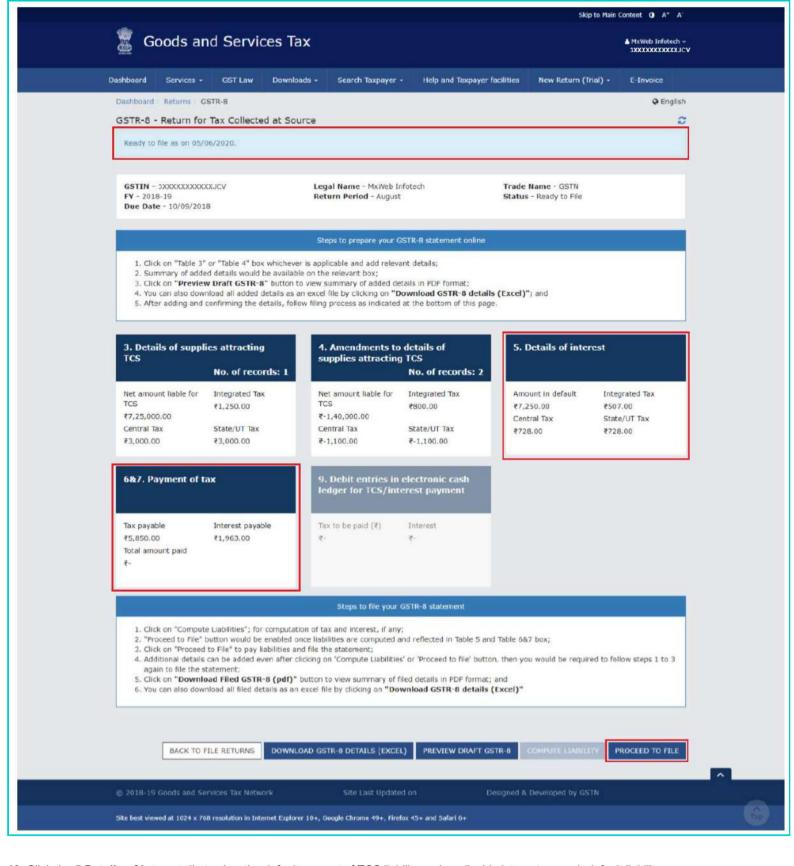
7. Click the COMPUTE LIABILITY button for computation of tax liability and interest if any.



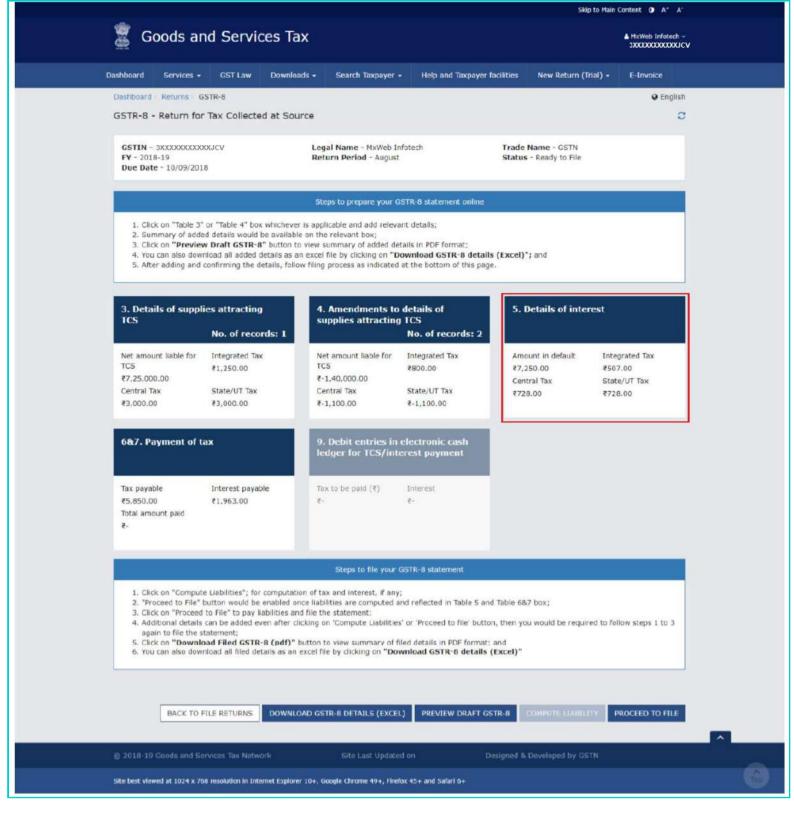
8. A message is displayed on top page of the screen that Compute Liability request has been received. Please check the status after sometime. Click the **Refresh** button.



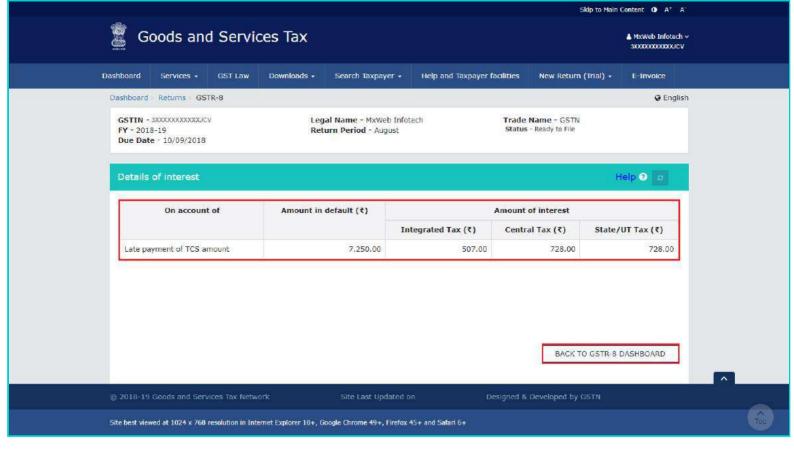
9. Once the status of Form GSTR-8 is Ready to File, 5. Details of Interest and 6 & 7. Payment of Tax tile and PROCEED TO FILE button gets enabled.



10. Click the 5.Details of Interest tile to view the default amount of TCS liability and applicable interest on such default liability.



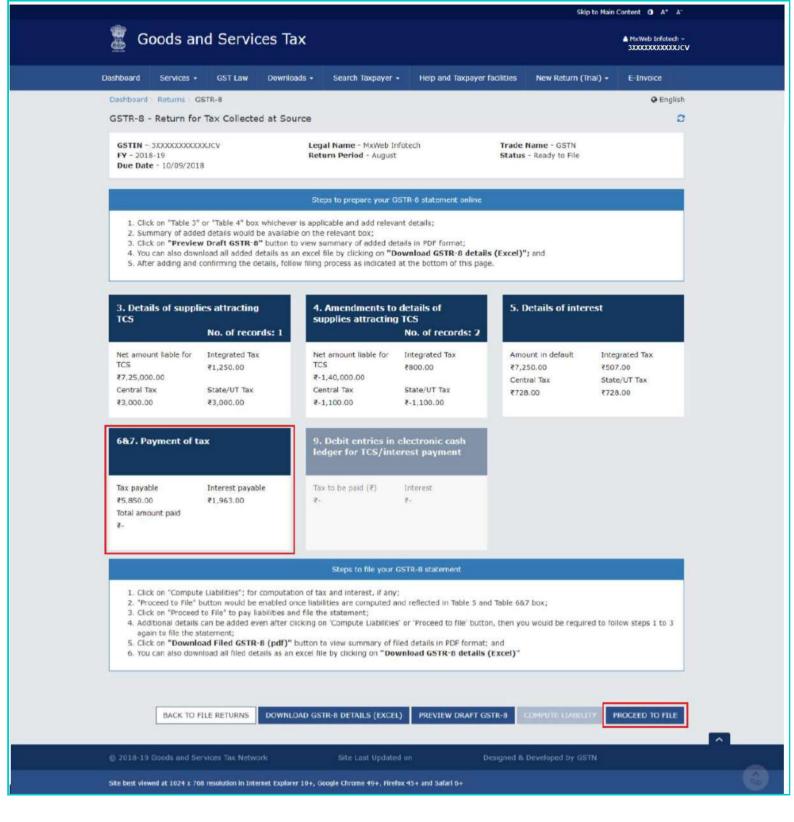
11. The Details of Interest page is displayed. Click the BACK TO GSTR-8 DASHBOARD button to go back to the Form GSTR-8 Dashboard page.



Note:

- · Amount in default is the cumulative amount on which interest has been charged.
- Interest is payable when there is delay in filing of statement, beyond the due date or there is any upward amendments in the values of earlier provided details, on which tax is liable to be paid along with interest.

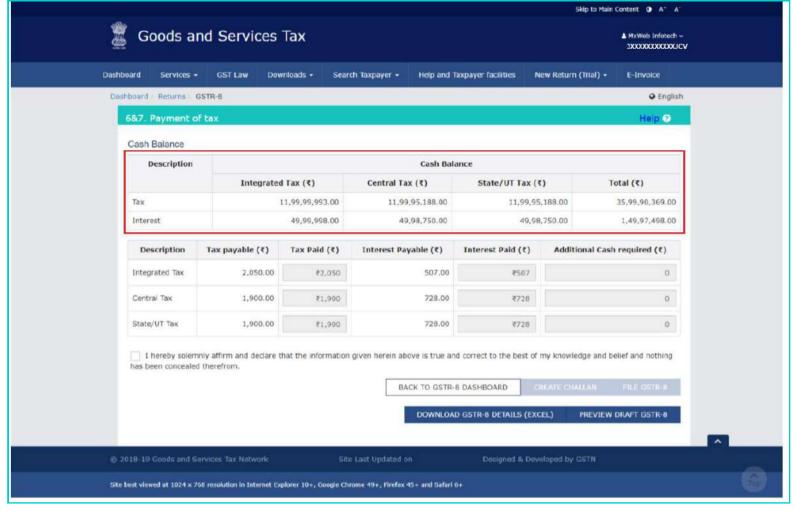
12. Click the 6 & 7. Payment of Tax tile or PROCEED TO FILE button.



13. The Payment of Tax page is displayed.

Note:

- Liabilities can be paid in cash only.
- · 'Create challan' button will be enabled for selection only if sufficient cash is not available in Electronic Cash Ledger.
- Declaration and Authorized signatory fields will be enabled only if sufficient cash balance is available to offset the liabilities.
- 14.1. The cash available as on date under various heads are shown in table at the top of the page.



14.2 (a). Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

- i. You can view the "Additional Cash required" column to know if there is any additional cash required for offsetting the liability.
- ii. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional amount of cash will be required. You may create challan for that additional cash directly by clicking on the **CREATE CHALLAN** button at the bottom of page.
- iii. The Create Challan page is displayed.

Note: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount** (In Words) fields are auto-populated with total amount of payment to be made. You cannot edit the amount in these fields. You will be taken to Payment Application page.

- iv. Select the Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS.
- v. Click the **GENERATE CHALLAN** button.
- vi. The Challan is generated.

Note:

(a) In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

(b) In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

(c) In case of NEFT/ RTGS:

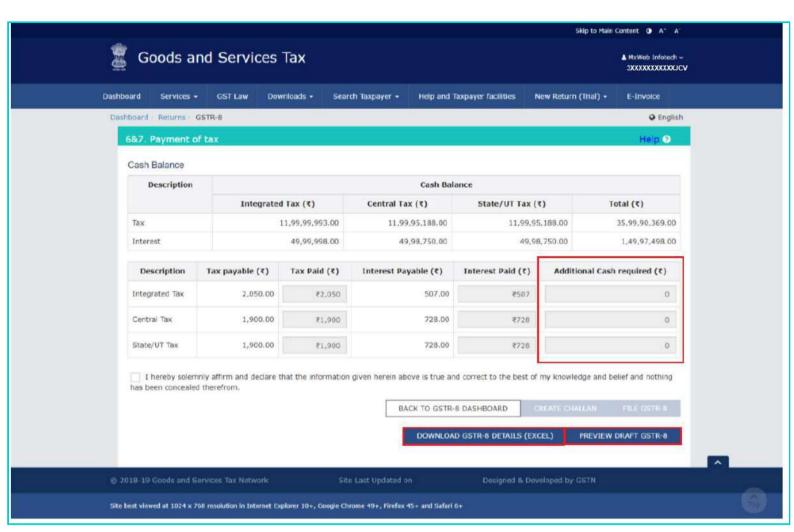
Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click here to refer the FAQs and User Manual on Making Payment.

i. If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash is required for paying liability.

15. You can view the "Additional Cash required" column to know if there is any additional cash required for paying liability.

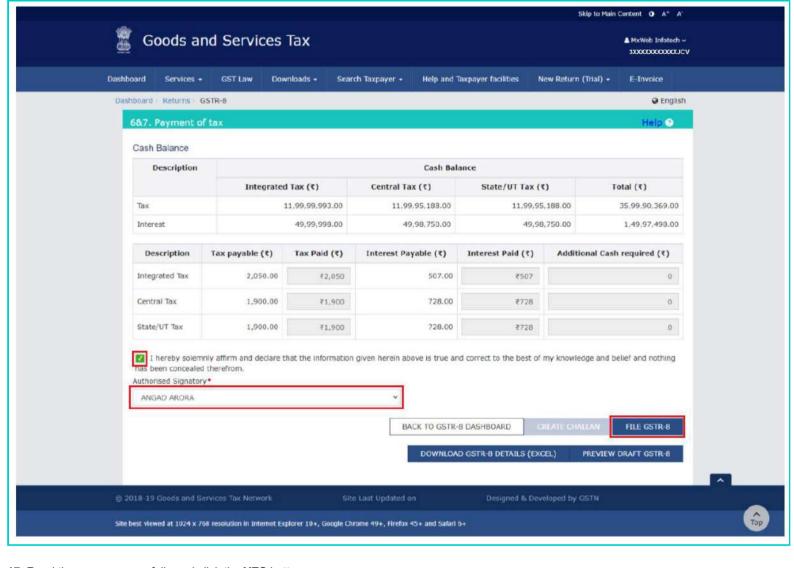
Note: You can click the **DOWNLOAD GSTR-8 DETAILS (EXCEL)** button to view the summary page in excel format or click the **PREVIEW DRAFT GSTR-8** button to view the summary page of Form GSTR-8 in pdf format for your review.



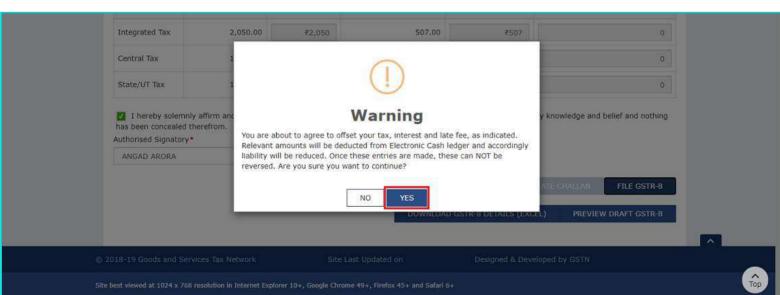
Go back to the main menu

D. File Form GSTR-8 with DSC/ EVC

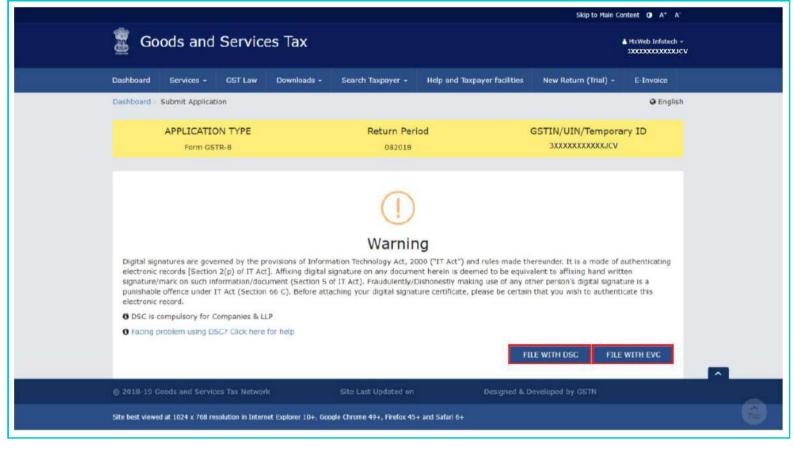
16. Select the Declaration checkbox. Select the Authorized Signatory from the drop-down list. Click the FILE GSTR-8 button.



 ${\bf 17}.$ Read the message carefully and click the ${\bf YES}$ button.



18. The Submit Application page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.

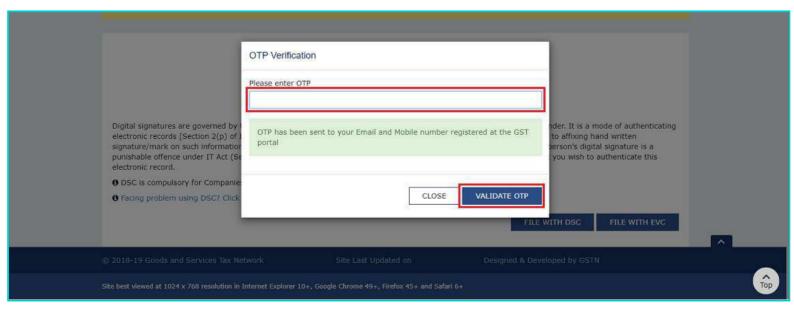


19.1. FILE WITH DSC:

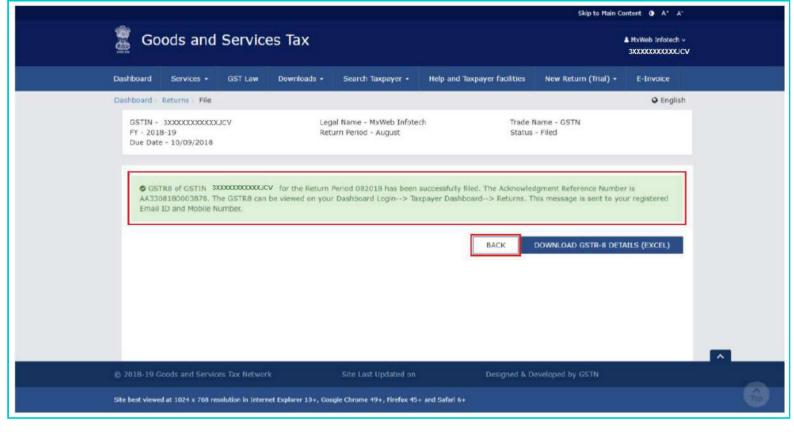
a. Select the certificate and click the SIGN button.

19.2. FILE WITH EVC:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the VALIDATE OTP button.



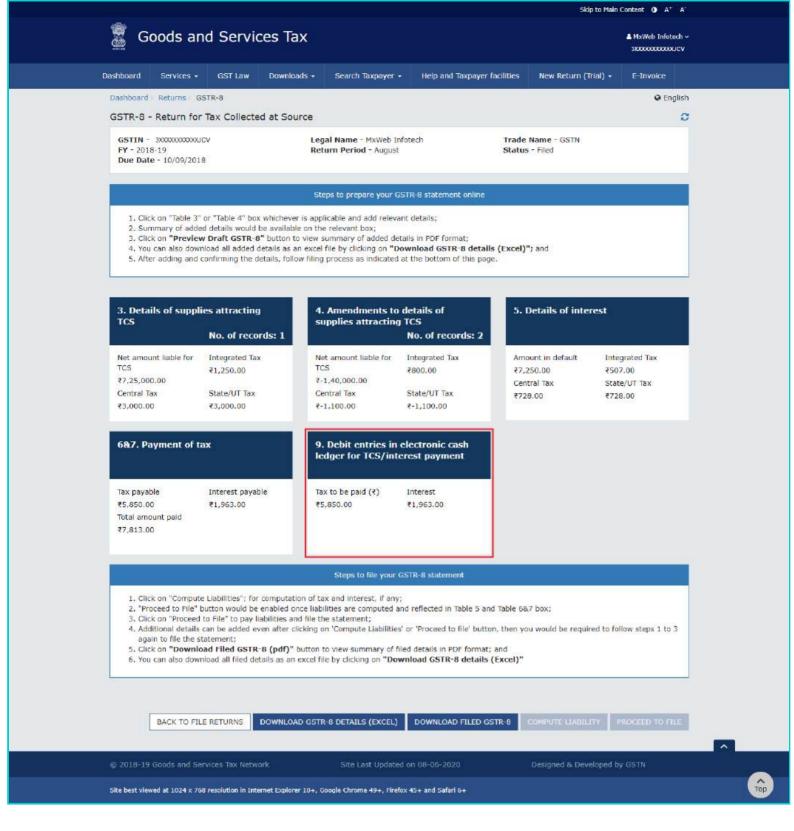
- 20. The success message is displayed and ARN is displayed. Status of the Form GSTR-8 return changes to "Filed". Click the BACK button.
- 21. After Form GSTR-8 is filed:
 - ARN is generated on successful filing of the Form GSTR-8 Return.
 - An SMS and an email are sent to the applicant on his registered mobile and email id.



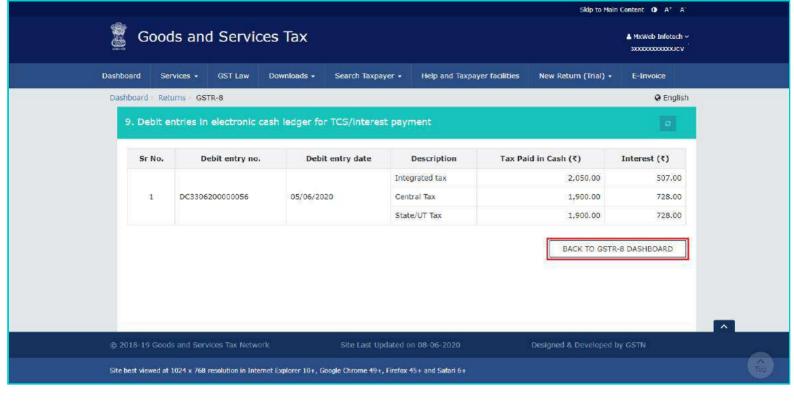
Go back to the main menu

E. View Debit entries in Electronic Cash Ledger for tax payment

22. Click the **Debit entries in electronic cash ledger for TCS/interest payment** tile to view the reference ID through which the amount has been debited in electronic cash ledger.



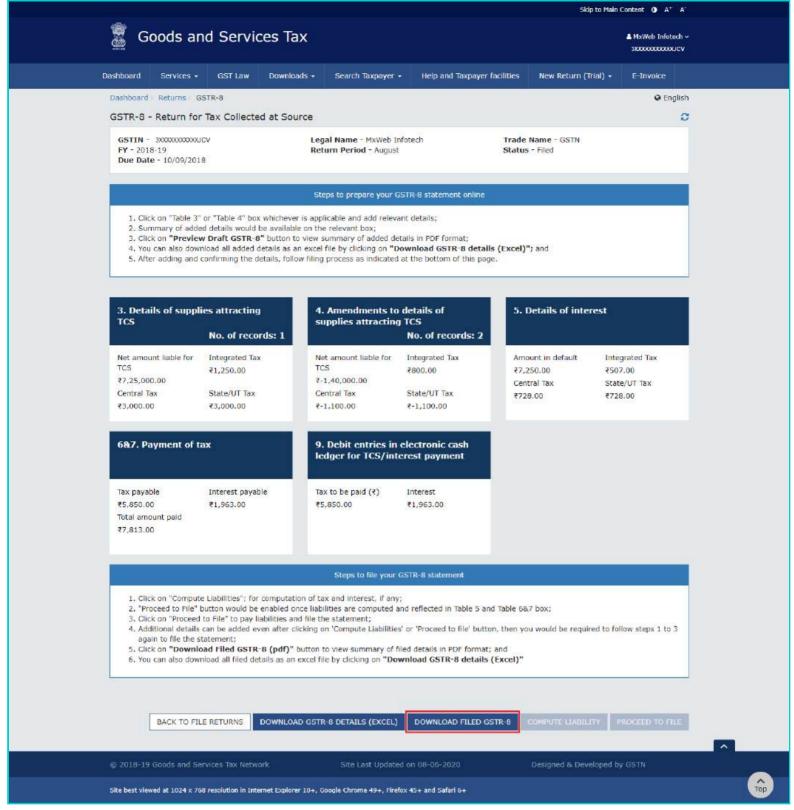
23. The entries in Electronic Cash Ledger for tax payment is displayed. Click the BACK TO GSTR-8 DASHBOARD button.



Go back to the main menu

F. Download Filed Return

- 24. Click the **DOWNLOAD FILED GSTR-8** button to download the filed return.
- 25. You can also download filed details as an excel file by clicking on DOWNLOAD GSTR-8 DETAILS (EXCEL) button.



Form GSTR-8

[See rule 67(1)]

Statement for Tax Collection at Source

Financial Year	2018-19		
Month	August		

1. GSTIN	3XXXXXXXXXXXJCV
2(a). Legal name of the registered person	MxWeb Infotech
2(b). Trade name, if any	GSTN
2(c). ARN	AA3308180003878
2(d). Date of filing	05/06/2020

3. Details of supplies made through e-commerce operator

No. of Records	Details of	the supplies r attract TCS	Amount of Tax Collected Source		ected at	
	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
1	0.00	0.00	7,25,000.00	1,250.00	3,000.00	3,000.00

4. Amendments to details of supplies in respect of any earlier statement

No. of Records	Details of t	he supplies n attract TCS	nade which	Amount of Tax Collected a Source		ected at
	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
2	9,60,000.00	0.00	-1,40,000.00	800.00	-1,100.00	-1,100.00

5. Details of interest (On account of late payment of TCS amount)

Amount in default (₹)	Amount of interest				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)		
7,250.00	507.00	728.00	728.00		

6&7. Payment of tax and interest

Description	Tax Payable (₹)	Tax Paid (₹)	Interest Payable (₹)	Interest Paid (₹)
Integrated Tax	2,050.00	2,050.00	507.00	507.00
Central Tax	1,900.00	1,900.00	728.00	728.00
State/UT Tax	1,900.00	1,900.00	728.00	728.00

9. Debit entries in cash ledger for TCS/interest payment

Description	Debit Entries	TCS Amount (₹)	Interest Amount (₹)
Integrated Tax	DC3306200000056	2,050.00	507.00
Central Tax		1,900.00	728.00
State/UT Tax	9	1,900.00	728.00

Verification

Date: 05/06/2020

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

> Name of authorized signatory ANGAD ARORA

> > Designation /Status CA

