

# UNDERSTANDING GST RETURNS



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# FILING OF RETURN



**GSTR 2 AND  
GSTR 3 ARE  
SUSPENDED**

**REPLACED  
WITH  
GSTR 3B**



# FILING OF RETURN

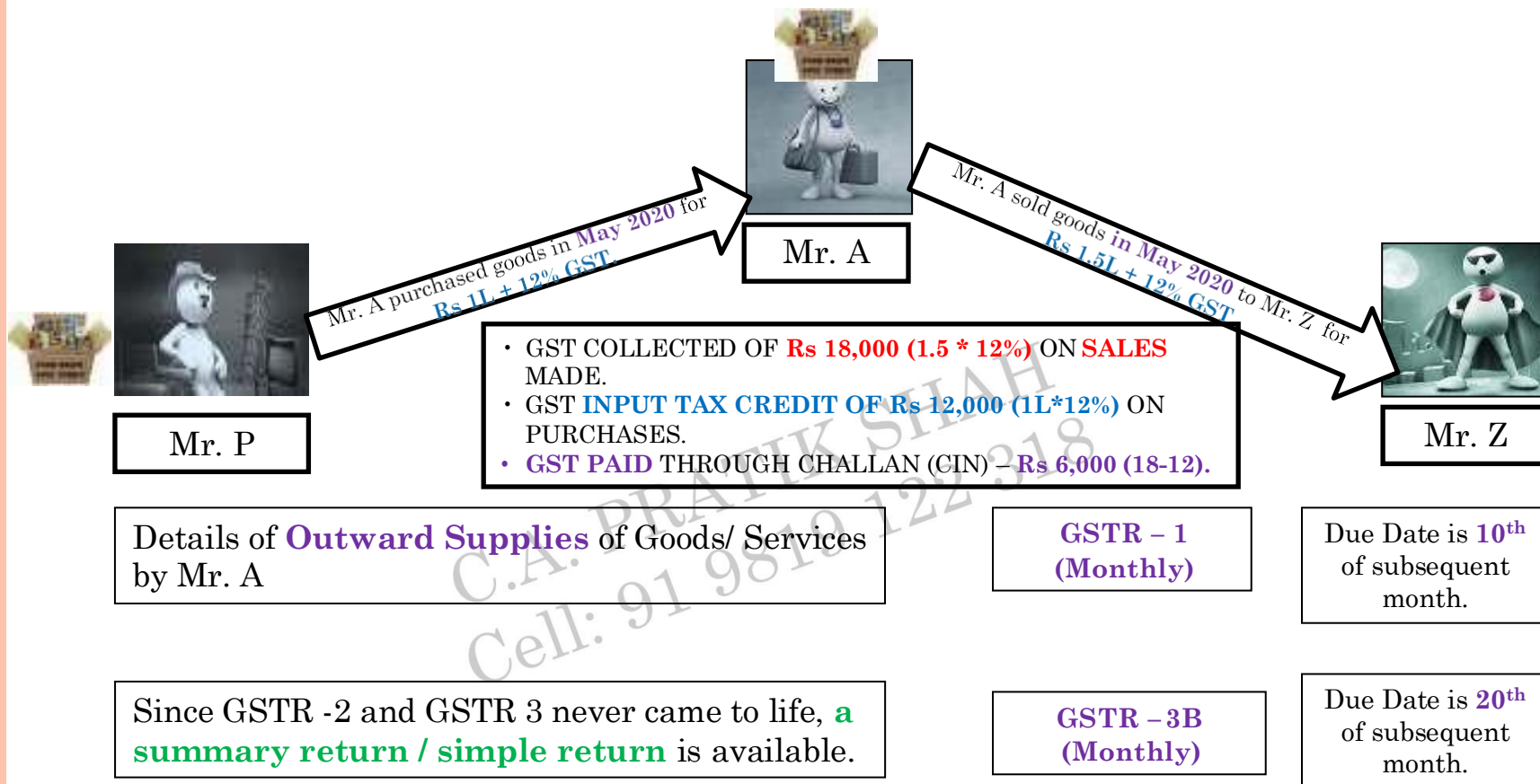
# GSTR 2

# GSTR 3

# GSTR 2 AND GSTR 3 ARE SUSPENDED

REPLACED  
WITH  
GSTR 3B

## GST RETURNS



# GSTR 1 – OUTWARD SUPPLY

Who should file GSTR 1

Every **Registered person** is required to file GSTR 1 irrespective of whether there are any transactions during the month or not.

1.		GSTIN																	
2.	(a)	Legal name of the registered person																	
	(b)	Trade name, if any																	
3.	(a)	Aggregate Turnover in the preceding Financial Year																	
	(b)	Aggregate Turnover - April to June, 2017																	

Details to be provided in GSTR 1

**1. Provide GSTIN** (Provisional ID can also be used as GSTIN if you do not have a GSTIN)

**2. Legal name of the registered person:** Name of the taxpayer will be auto-populated at the time of logging into the common GST Portal.

**3. Aggregate Turnover in the preceding Financial Year and for April to June**

**2017:** Aggregate Turnover is total value of all taxable supplies made (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both.



**4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6**

(Amount  
in Rs. for  
all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										
4B. Supplies attracting tax on reverse charge basis										
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

A. Under this head, Invoice wise details of all Supplies made other than those under reverse charge and supplies made through e-commerce operator should be mentioned in this section.

B. All outward supplies on which reverse charge is applicable and which has been excluded in A should be shown here.

C. Supplies made through e-commerce operator which attract TCS has to be reported here. The details have to be rate wise or operation wise.



## 6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A. Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

All type of zero-rated supplies, exports, deemed exports (supply to SEZ, EOUs) has to be mentioned under this head. A registered dealer has to give details of invoice, bill of export or shipping bill.



**5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh**

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							
5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

Invoice wise details of all supplies made to unregistered dealers is to be mentioned here:

5A. This will include B2B invoices i.e. sale to unregistered dealer and

5B. The details of B2C supplies made online through e-commerce operator





**7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5**

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
<b>7A. Intra-State supplies</b>					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
<b>7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]</b>					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

7. This section contains a rate wise summary of all sales made during the month.

7A. All sales including sales made through e-commerce operator has to be mentioned here. Also separate mention of supplies made through e-commerce operator should be declared here

7B. B2C interstate supply along with place of supply i.e. name of state where invoice value is upto Rs 2.5 lakhs should be specified here



**TABLE 9B : CREDIT / DEBIT NOTES (REGISTERED AND UNREGISTERED)**

**9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]**

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No.	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

Any correction to sales data submitted in the return of previous months pertaining to registered dealers can be done by filling in this section.

All debit notes, credit notes and refund voucher should also be entered here.



**GSTR 1 – Credit Note for Registered Recipients (TAB – 9B).**

**GSTR 1**



**DELINKING OF ORIGINAL  
INVOICE NUMBER AGAINST  
CREDIT NOTE**



**GSTR 1 – Credit Note for Registered Recipients (TAB – 9B).**

Against 100 Tax Invoices



credit note

**Only 1 Credit Note**  
**Rs 1 Cr + 18% GST**

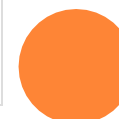


Dealer of Motor  
Vehicles



## What is the difference between Nil Rated, Exempted, Zero Rated and Non-GST supplies?

Supply Name	Description
Nil Rated	It is the supply of goods and services that have <b>0% GST</b> but allows you to <b>Claim ITC on inputs</b> .
Exempted	It is the supply of goods and services that does not attract GST and allows <b>NO Claim on ITC</b> . <b>Example:</b> Bread, fresh fruits, fresh milk and curd etc.
Zero Rated	Zero Rated Supplies –Defined under Sec 16 of IGST Act as : <ul style="list-style-type: none"><li>- supplies made to any country other than India;</li><li>- supplies made to customers located in Special Economic Zones (SEZ) or SEZ Developers; and</li></ul>
Non-GST	It is the supply of goods and services that does not come under the purview of GST while other taxes maybe applicable. <b>Example:</b> Petrol, alcohol etc.



### 8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

All the other supplies whether nil rated, exempt or non-GST which has not been reported under any of the above needs to be reported under this head. This need to be further bifurcated into Inter-State, Intra-State to registered and unregistered persons.



**11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/  
Amendments of information furnished in earlier tax period**

Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
<b>I Information for the current tax period</b>						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies (Rate Wise)						
11A (2). Inter-State Supplies (Rate Wise)						
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies (Rate Wise)						
<b>II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods</b> [Furnish revised information]						
Month			Amendment relating to information furnished in S. No.(select)			11A(1) 11A(2) 11B(1) 11B(2)

- Mention all advances received during the earlier period corresponding to invoices raised during the Current period.
- In this table, specify all advances received in the month for which invoice was not raised





## **GSTR 1 – Example on Advance Receipt from**

**Customer** - Assumed that I am registered under Delhi and have the following transaction in July 2017.

DN/CN issued to	Which Table it will come
Advance received in 5 July 2017 for which Invoice has been issued in 29 July 2017	It will not to be shown in 11A(1)/(2) as Invoice has been issued in same month
Advance received in 5 July 2017 for which Invoice has been issued in Next Month	It will be shown in 11A(1)/(2) as Invoice has been not issued in same month. GST has to be paid
In above example, what will happen in next month when I issue the Invoice	It will be shown in 11A(1)/11B(2) Adjustment of advance as Invoice has been for which tax has been paid on advance part in last Month.





## 12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

This section requires a registered dealer to provide HSN wise summary of goods sold.

## 13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply 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 for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

This head will include details of all invoices issues in a tax period, any kind of revised invoice, debit notes, credit notes etc.



## 14. AMENDMENT IN B2B INVOICES IN GSTR 1 – TABLE 9A

- There is possibility of error /mistake while filing GSTR 1 details.
- Amendment in Table 9 A can be made only for Supply from Registered Dealers to Registered Dealers (B2B).
- Mistakes could be in Invoice Number, GSTR Number, Place of Supply, Net Value or GST Value
- There is no option of Revision of Returns in GSTR 1.
- But we have been given a option to amend the invoices of previous months / quarter.
- If mistake is made in GSTR 1 of September than same can be rectified/amended in subsequent month / quarter GSTR 1.




## 14. AMENDMENT IN B2B INVOICES IN GSTR 1 – TABLE 9A

### GSTR-1 - Invoice Details

\*\* Important Notice: If the invoices are more than 500 , Please check [here](#)

<b>4A, 4B, 4C, 6B, 6C - B2B Invoices</b> <b>0</b>	<b>5A, 5B - B2C (Large) Invoices</b> <b>0</b>	<b>9B - Credit / Debit Notes (Registered)</b> <b>0</b>
Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00 ipient on supplies attracting reverse charge ho	Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Taxable Value ₹0.00 Total Tax Liability ₹0.00 d in all type of notes/voucher however actual li
<b>9B - Credit / Debit Notes (Unregistered)</b> <b>0</b>	<b>6A - Exports Invoices</b> <b>0</b>	<b>9A - Amended B2B Invoices</b> <b>0</b>
Total Taxable Value ₹0.00 Total Tax Liability ₹0.00 d in all type of notes/voucher however actual l	Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00
<b>9A - Amended B2C ( Large ) Invoices</b> <b>0</b>	<b>9A - Amended Exports Invoices</b> <b>0</b>	<b>9C - Amended Credit/Debit Notes (Registered)</b> <b>0</b>

## 14. AMENDMENT IN B2B INVOICES IN GSTR 1 – TABLE 9A



# Goods and Services Tax

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[Dashboard](#) > [Returns](#) > [GSTR-1](#) > [B2BA](#) English

### Amended B2B Invoices - Summary

[Uploaded by Taxpayer](#) [Uploaded by Receiver](#) [Modified by Receiver](#) [Rejected by Receiver](#)

There are no invoices to be displayed.

Financial Year <sup>•</sup>

Invoice No. <sup>•</sup>

2017-18 ▾

Enter Invoice No

BACK

AMEND INVOICE

<sup>•</sup> Indicates Mandatory Fields

## 14. AMENDMENT IN B2B INVOICES IN GSTR 1 – TABLE 9A

Dashboard > Returns > GSTR-1 > B2BA English

No Invoices found for the provided Inputs. ×

### Amended B2B Invoices – Summary ↻

Uploaded by Taxpayer   Uploaded by Receiver   Modified by Receiver   Rejected by Receiver

There are no invoices to be displayed.

• Indicates Mandatory Fields

Financial Year •  Invoice No. •

Dashboard > Returns > GSTR-1 > B2BA English

A record can be amended only if it is not Accepted/Modified by the counter-party. Invoice no./Note no. has already been Accepted/Modified by the counter-party.. ×

### Amended B2B Invoices – Summary ↻

Uploaded by Taxpayer   Uploaded by Receiver   Modified by Receiver   Rejected by Receiver

There are no invoices to be displayed.

• Indicates Mandatory Fields

Financial Year •  Invoice No. •

## 14. AMENDMENT IN B2B INVOICES IN GSTR 1 – TABLE 9A

• Indicates Mandatory Fields

☐ Deemed Exports
 ☒ SEZ Supplies with payment
 ☐ SEZ Supplies without payment

Receiver GSTIN/UIN •  
 27AAZPYS140J1ZS

Receiver Name •  
 JAI MATA DI PETRO-CHEM

Revised/Original Invoice No. •  
 251

Revised/Original Invoice Date •  
 06/11/2017

Revised Invoice No. •

Revised Date •  
 DD/MM/YYYY

POS •  
 27-Maharashtra

Total Invoice Value (₹) •  
 ₹4,18,546.00

Supply Type  
 Intra-State

☐ Supply attract Reverse Charge

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

### Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax		
		Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹)
0%				
0.1%				
0.25%				
3%				
5%				
12%				
18%	₹3,54,700.00	₹31,923.00	₹31,923.00	
28%				

BACK

SAVE

## **Case Study 1 : Assessee have not recorded Invoice during the month**

Q1. Mr A have made supplies during October 2017. But Mr A failed to record such invoice in GST Return and failed to make payment too. Mr A got to know this in month of December. Mr A seeks your advise.

### **Answer**

- Mr A needs to show Invoice of October in GSTR 1 of December 2017.
- Mr A also needs to make payment of GST for October Invoice alongwith Interest.
- System will consider the invoice and will give credit to recipient.



**Case Study 2 : Assessee have recorded Invoice but have shown incorrect invoice number / place of supply / net amount / gst rate / gst amount/ gst number**

Q1. Mr A have made supplies during October 2017 to Mr B, a registered dealer. However Mr A incorrectly wrote GST Rate IN GST Return as 5% instead of 12% and paid GST @ 5% to government and incorrectly filed GSTR 1. Invoice Num is 150.

**Answer**

- Mr A needs to correct such error in GSTR 1 of November 2017.
- Mr A also needs to make payment of GST for October Invoice alongwith Interest ie (difference in Rate of 12% - 5%.)
- In GSTR 1 of November, Mr A will go to Amendment B2B Invoice Tab. Select Invoice Number 150 and than will change the rate and system will calculate the tax.
- System will consider the amended invoice now and will give credit to recipient.





**Case Study 3 : Assessee have recorded Invoice but have shown incorrect invoice number / place of supply / net amount / gst rate / gst amount/ gst number**

Q1. Mr A have made supplies during October 2017 to Mr B, a registered dealer of Gujarat. However Mr A incorrectly wrote GST Number of Mr C of Tamil Nadu in GST Return and filed GSTR 1. Invoice Num 151.

**Answer**

- Mr A needs to correct such error in GSTR 1 of November 2017.
- Mr A is not required to make any payment.
- In GSTR 1 of November, Mr A will go to Amendment B2B Invoice Tab. Select Invoice Number 151 and then will change the GST number and place of supply.
- System will consider the amended invoice now and will give credit to Mr B and remove credit from Mr C.



## **Case Study 4 : Asseesse have recorded incorrect B 2 C Supply.**

Q1. Mr A have made URD Sales of Rs 10,00,000/- in Nov 17. But while filing GST Return it incorrectly showed sales as Rs 1,00,000/. Mr A seeks your advise when he realized in Feb 2018.

### **Answer**

- Mr A needs to correct such error in GSTR 1 of Feb 2018.
- Mr A is required to make payment along with interest for difference of Rs 9 Lakhs.
- In GSTR 1 of Feb 18, Mr A will go to Amendment B2C Invoice Tab and select Nov month and change amount to Rs 10 L.
- System will consider the amended B2C invoice now.



## **Case Study 4A : Asseesse have recorded incorrect B 2 C Supply.**

Q1. Mr A for month of Nov 2017 have made URD Sales of Rs 5 L in Karnataka and Rs 5 L in Tamil Nadu . But while filing GST Return it incorrectly showed entire sales as Rs 10,00,000/ in Tamil Nadu.. Mr A seeks your advise when he realized in Feb 2018.

### **Answer**

- Mr A needs to correct such error in GSTR 1 of Feb 2018.
- Mr A is not required to make payment
- In GSTR 1 of Feb 18, Mr A will go to Amendment B2C Invoice Tab and select Nov month and change amount to Rs 5 L in Tamil Nadu. Now system will consider tamil nadu sales as 5L.
- Also in Tab B2C Others we need to write Rs 5 Lakh sales to Karnataka for month of Nov 2017.



## **Case Study 5 : Asseesse have recorded incorrect B 2 C Supply.**

Q1. Mr A have made URD Sales in Goa of Rs 51,692 in Nov 17. But while filing GST Return it incorrectly selected Place of Supply as Tamil Nadu. Mr A seeks your advise when he realized in Feb 2018.

### **Answer**

- Mr A needs to correct such error in GSTR 1 of Feb 2018.
- Mr A is not required to make any payment as he is correctly paid GST amount.
- In GSTR 1 of Feb 18, Mr A will go to Amendment B2C Invoice Tab and select Nov month and change state as Goa.
- System will consider the amended B2C invoice now.



## Case Study 5 Cont : Asseesse have recorded incorrect B 2 C Supply.

Dashboard

Returns

GSTR-1





B2C5

English

B2C (Others) Details - Summary

Other than E-Commerce

Processed Invoices

Place of Supply (Name of State)	Rate (%)	Total Taxable Value	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable Percentage(%)	Actions
Tamil Nadu	5	51,692.00	2,584.60	0.00	0.00	0.00	-	 
Maharashtra	5	3,81,421.00	0.00	9,535.52	9,535.52	0.00	-	 

BACK

ADD DETAILS

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## Case Study 5 Cont : Asseesse have recorded incorrect B 2 C Supply.

### B2CSA- Amend Details

• Indicates Mandatory Fields

Original POS ⓘ Select ▼	Financial Year • 2017-18	Return Filing Period • November
Revised/Original State Code (Place of Supply) • 33-Tamil Nadu ▼	Supply Type • Inter-State	

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

#### Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			
0.25%			
3%			
5%	₹51,692.00	₹2,584.60	₹0.00
12%			
18%			

## Case Study 5 Cont : Asseesse have recorded incorrect B 2 C Supply.

Original POS ⓘ Select ▼	Financial Year ⓘ 2017-18	Return Filing Period ⓘ November
Revised/Original State Code (Place of Supply) ⓘ 30-Goa ▼	Supply Type ⓘ Inter-State	

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

### Item Details

Rate (%)	Taxable Value (₹) ⓘ	Amount of Tax	
		Integrated Tax (₹) ⓘ	CESS (₹)
0%		₹0.00	₹0.00
0.1%		₹0.00	₹0.00
0.25%		₹0.00	₹0.00
3%		₹0.00	₹0.00
5%	₹51,692.00	₹2,584.60	₹0.00
12%		₹0.00	₹0.00
18%		₹0.00	₹0.00
28%		₹0.00	₹0.00

BACK SAVE



## **Case Study 6 : Assessee have recorded B2B Invoice as B2C Invoice.**

Q1. Mr A have made supplies during October 2017 as follows

B2B Sales : Rs 10,00,000/-

B2C Sales : Rs 6,00,000/-

Later on in month of February Mr A realized that invoices of October month of Rs 2,00,000/- were B2B Sales but were incorrectly recorded as B2C Sales. Mr a seeks your advise.

### **Answer**

- Mr A should rectify mistake in GSTR 1 of February 2018.
- Mr A need not make any additional payment as payment is already made by Mr A.
- In GSTR 1 of February 2018, Mr A should add entry in Tab 4A ie Regular B2B Transaction as invoice of October 2017.
- Mr A should now go to Tab 10\_Amended B2C Others and select October month and right amount as 4,00,000/- (Rs 6 L – 2L)
- System will now consider amended B2C and ignore original B2C filed for Oct 2017.





Case Study 6 continued : Mr A will add Invoice of Oct 2017 in B2B Tab in GSTR 1 of Feb 2018.

<input type="checkbox"/> Deemed Exports	<input checked="" type="checkbox"/> SEZ Supplies with payment	<input type="checkbox"/> SEZ Supplies without payment
Receiver GSTIN/UIN *	Receiver Name *	Invoice No. *
27AABFZ6605R1ZG	7 Dimension Design Services LLP	25
Invoice Date *	POS ⓘ	Total Invoice Value (₹) *
10/10/2017	27-Maharashtra ▼	₹2,10,000.00
Supply Type		
Intra-State <input type="checkbox"/> Supply attract Reverse Charge		
<input type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?		

#### Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		
		Central Tax (₹) *	State/UT Tax (₹) *	CESS (₹)
0%				
0.1%				
0.25%				
3%				
5%	₹2,00,000.00	₹5,000.00	₹5,000.00	

# GSTR 2A

There are 7 headings in **GSTR-2A format** prescribed by the government. We have explained each heading below along with the details required to be reported under GSTR-2A.

Year				
Month				

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

**GSTIN** – GSTIN of the dealer will reflect here.

**Name of the Taxpayer** – Name of the taxpayer including legal and trade name

**Month, Year** – The relevant month and year for which GSTR 2A is being filed will be mentioned here.



## PART A

### 3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

Most of the purchases from the sellers will be auto-populated here from GSTR-1 filed by the seller. It will have details such as type, rate and amount of GST, eligible ITC and amount of ITC. However, it will not contain purchases under reverse charge.

### 4. Inward supplies received from a registered person on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

This will contain all purchases and supplies received (from both taxable and non-taxable persons) for which you will have to GST under reverse charge.

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

Details of original document			Revised details of document or details of original Debit / Credit note				Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

This will capture the details of debit notes and credit notes issued by your sellers during the month. It will also include any changes made to them by comparing the revised documents with the original documents.

## PART B

### 6. ISD credit (including amendments thereof) received

GSTIN of ISD	ISD document details		ITC amount involved			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note –eligible ITC						
ISD Credit note –ineligible ITC						

If you are a branch, then the data under this section will be auto-populated whenever your head office files the [GSTR-6](#) return for the month.

## PART C

### 7. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor / GSTIN of e-Commerce Operator	Amount received / Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
7A. TDS						
7B. TCS						

**TDS Credit Received** – This section will only be applicable in case you engage in specified contracts with specified persons (usually government bodies). The receiver (government) will deduct a certain percentage of transaction value as Tax Deduction at Source. All information will get auto-populated here from **GSTR-7** filed by the deductor.

**TCS Credit Received** – This heading is applicable for only online sellers registered with e-commerce operator.

E-commerce operator is required to collect tax at source at the time of making payment to such sellers. This information will again be auto-populated from **GSTR-8** of e-commerce operator.



# GSTR 3B – SIMPLE RETURN FORM

## Details to be Provided in GSTR 3B

Specify the Month and Year for which return is being filed

**Provide GSTIN** (you can use your provisional id as your GSTIN if you do not have a GSTIN)

**Legal Name of the Registered Person** [this field is auto populated after entering GSTIN]

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

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

(a) **Outward taxable supplies** – Do not include supplies which are zero rated, or have a nil rate of tax or are exempt from GST. These must be provided separately. Include only those supplies on which GST has been charged by you.

Value of Taxable Supplies = Value of invoices + value of debit notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices

Details of advances as well as adjustment of advances against invoices are not required to be shown separately.

(b) **Outward taxable supplies (zero rated)** – here include only those supplies on which GST rate is zero. Zero rated supplies are exports or supplies made to SEZ.

(c) **Other outward supplies (nil rated, exempt)** – include supplies which are exempt from GST or are nil rated. Nil rated supplies are those for which the GST rate is nil. Or which have been kept exempt from GST. For e.g. salt, puja samagri, curd, lassi, fresh milk. These goods are exempt from GST.

(d) **Inward supplies (liable to reverse charge)** – provide details of purchases made by from unregistered dealers on which reverse charge applies. In such cases you have to prepare an invoice to yourself and pay the applicable GST rate of tax.

(e) **Non-GST outward supplies** – details of any supplies made by you kept wholly out of GST. For eg, alcohol and petroleum products.





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

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

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

Under this head further break up of 'Outward taxable supplies' in the above table must be provided. Here you must mention the inter-state supplies which are made to

- unregistered persons
- composition dealers
- those who hold a UIN





#### 4. Eligible ITC

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

#### ITC Reversed

(1) **As per rules 42 & 43 of CGST Rules** – These rules require that input credit must be reversed for goods and services, where they have been used partly for business and partly for other purposes, to the extent not used for business. Similarly, input credit reversal is also required where supplies include taxable, exempt and nil rated supplies. In the same manner, input credit related to capital goods used for business and other purposes, for taxable, exempt, nil rated supplies must also be reversed to the extent not used for business. Details formulae have been prescribed on how to go about doing this.

#### Ineligible ITC

(1) As per Section 17(5) – Report credit which is entirely not available to you.



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

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated		

**Provide values of exempt, nil rated, and non-GST inward supplies:**

Here you have to report any purchases made by you of goods or services, which are from a composition dealer, are exempt, nil rated or not covered by GST at all. This information must be broken down into inter-state and intra-state.

## PAYMENT OF TAX

### 6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS/TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

Under this section you have to report the final tax payable by you on taxable supplies made by you, which will match with 3.1.(a) above. The amount is separately reported under IGST, CGST, SGST and UTGST. And also report the credit which has been availed against these. This amount is under 4(C). The balance tax must be deposited by you and appears under column 8. If any interest or late fee has been deposited that must also be reported.

# THANK YOU

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CA Pratik S. Shah

