

**New functionality w.r.t. liability paid percentage on GST Portal has been enabled in GST Portal**

SHOW FILING TABLE      E-WAY BILL HISTORY      **LIABILITY PAID PERCENTAGE**

Search Result based on GSTIN/UIN : XXXXXXXXXX      [Show Calculation Formula](#)

**% of Liability paid represents quantum of liability auto populated from GSTR-1 that was declared/paid in GSTR-3B.**

Current Financial Year			Previous Financial Year		
Financial Year	Tax Period	% of Liability paid	Financial Year	Tax Period	% of Liability paid
2021-22	August	100%	2020-21	August	100%
2021-22	July	100%	2020-21	July	100%
2021-22	June	100%	2020-21	June	100%
2021-22	May	101%	2020-21	May	100%
2021-22	April	100%	2020-21	April	-
2021-22	September	100%	2020-21	September	100%
2021-22	December	100%	2020-21	January-March	100%
2021-22	November	100%	2020-21	December	100%
2021-22	October	100%	2020-21	November	100%
<b>2021-22</b>	<b>Total</b>	<b>100%</b>	2020-21	October	100%
			<b>2020-21</b>	<b>Total</b>	<b>100%</b>

*Note: Liability percentage is displayed for the periods only after GSTR-1 & GSTR-3B are filed and GSTR-2B is generated.*

**The Goods and Services Tax Network (“GSTN”) enabled new functionality w.r.t. calculation methodology of liability paid percentage on GST Portal for Taxpayers.**

SHOW FILING TABLE      E-WAY BILL HISTORY      LIABILITY PAID PERCENTAGE

Search Result based on GSTIN/UIN : XXXXXXXXXX      [Show Calculation Formula](#)

**% of Liability paid represents quantum of liability auto populated from GSTR-1 that was declared/paid in GSTR-3B.**

Current Financial Year			Previous Financial Year		
Financial Year	Tax Period	% of Liability paid	Financial Year	Tax Period	% of Liability paid
2021-22	October-December	100%	2020-21	January-March	100%
2021-22	July-September	100%	2020-21	October-December	100%
2021-22	April-June	123%	2020-21	July-September	100%
<b>2021-22</b>	<b>Total</b>	<b>101%</b>	2020-21	April-June	100%
			<b>2020-21</b>	<b>Total</b>	<b>100%</b>

*Note: Liability percentage is displayed for the periods only after GSTR-1 & GSTR-3B are filed and GSTR-2B is generated.*

## **Liability paid percentage – Calculation methodology**

Liability paid percentage = (Liability paid / Liability auto drafted) \*100

**Liability paid:** This is the sum of total liability (Other than reverse charge and reverse charge) paid by the taxpayer in Form GSTR-3B for a particular period.

This also includes the amount paid by the taxpayer for any period in Form DRC-03 by selecting the ‘Cause of payment’ as Liability mismatch – GSTR-1 to GSTR-3B.

**Liability Auto-drafted:** This is the sum of total liability which is auto-drafted in Form GSTR-3B for a particular period from GSTR-1/IFF and GSTR-2B.

For taxpayers opting to file return on monthly frequency, the liability paid percentage is computed for each period and for taxpayer opting to file return on quarterly frequency, the liability paid percentage is computed for the quarter.

### **Note:**

- In case, liability auto drafted is Zero, then is displayed
- In case, liability paid is Zero, then ‘\_’ is displayed
- In case both liabilities paid, and liability auto drafted are Zero, then ‘0’ is displayed
- In case either the liability paid, or liability auto drafted is negative then:
- In case liability paid is **equal to or more than** the liability auto drafted then ‘100’ is displayed
- In case liability paid is **less than** the liability auto drafted then ‘0’ is displayed
- In case the liability paid percentage is less than 100, then the value is highlighted in red.