

GSTR-3B

GSTR-3B is a monthly self-declaration to be filed by a registered **GST** dealer along with **GSTR 1** and **GSTR 2A** return forms. It is a simplified return to declare summary **GST** liabilities for a tax period. **IMPORTANT:** You have to file **GSTR-3B** even when there has been no business activity (nil return).

Simple return in which summary of outward supplies along with input tax credit is declared and payment of tax is affected by the taxpayer.

20th of next month for taxpayers with an aggregate turnover in the previous financial year more than Rs 5 crore.

For the taxpayers with aggregate turnover equal to or below Rs 5 crore, 22nd of next month for taxpayers in category X states/UTs and 24th of next month for taxpayers in category Y states/UTs

- **Category X:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.
- **Category Y:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.



If I have prepared my data through Tally, Excel or any other software, then it's called offline tool or if I directly feed data on GST portal, that's called online process.

Services – Return Dashboard –

Financial Year Return Filing Period

Select year Select month (Supposedly I have
Selected March) ----- SEARCH ----

Monthly Return
GSTR – 3B
Due date –
20/4/2020

Prepare Online or Prepare Offline – Click on Prepare

Online -- Ok

1st Screen

- A. Do you have to file Nil Return? Yes or No
Note: Nil return can be filed by you if you
Have not made any outward supply and have not
Received any goods/services and do not have
Any tax liability.
- B. Have you made any supply of goods/services Yes or No
(Including nil rated, exempt, and non-GST supplies)
Or received any supplies liable to reverse charge
During the tax period?
Note: If I have only one sales bill, make it 'YES' and if I
Do not possess any sales bill, keep it 'NO'.
- C. Have you made any interstate supplies to unregistered Yes or No
Persons, composition taxable person?
- D. Do you have any claim/reversal of Input tax credit(ITC) Yes or No
On purchase of goods or receipt of services?

- E. Have you received any Nil rated, exempt or non-GST Supplies? Yes or No
- F. Do you have any interest or late fee liability? Yes or No
- G. Do you have any tax liability due to GST TRAN – 1? Yes or No

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

* Indicates Mandatory Fields

A. Do you want to file Nil return?*

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

☒ Yes ☐ NO

B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period? (Table 3.1)*

☐ Yes ☐ NO

C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2)*

☐ Yes ☐ NO

D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services? (Table 4)*

☐ Yes ☐ NO

E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5)*

☐ Yes ☐ NO

F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)*

☐ Yes ☐ NO

G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6)*

☐ Yes ☐ NO

BACK NEXT

Help
Based on your answers, relevant tables of GSTR-3B will be visible on the next page. You may go back to previous screen by clicking on Back button.

Only check your required columns – Next ---

3.1. Tax on Outward and reverse charge inward supplies: Integrated Central State/UT Cess

4. Eligible ITC: Integrated Central State/UT Cess

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹100.00	₹50.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹40.00	₹0.00			₹0.00	₹0.00
5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee		6. Payment of tax	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax	Balance Liability	Paid through Cash
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
		State/UT Tax	CESS	Paid through Credit	
		₹0.00	₹0.00	₹0.00	
7. TDS/TCS Credit		Important Message			

3.1. Details of outward supplies and RCM

	Total Taxable invoices	Integrated	Central	State	Cess
a. Outward taxable supply (except zero-rated, nil rated and exempted)	1,58,810.00	24535.85	2025.00	2025.00	
b. Outward taxable supply (Zero-rated)					
c. Other outward supplies (Nil rated, exempted)					
d. Inward Supplies (Liable To Reverse Charge)					
e. Non-GST outward Supplies					

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

Inward supplies (Liable to reverse charge) – It is not for sales. It's about purchase which attracts RCM – such as purchase the service of advocate/GTA.

Non-GST outward supplies: If I have sold petrol or alcoholic liquor, then total invoice amount needs to be filled up there.

Outward taxable supplies (Zero-rated): In GST law, this zero rated means export (Section 16, IGST Act). For zero-rated sales IGST is only applicable. It is a deemed interstate sales. Section 16 tells us zero means export or supply to SEZ also.

In first point, outward taxable supply, after the inserting of total taxable value tax amount does not get calculated automatically. You need to type IGST, CGST and SGST amount one by one.

--- Fill the boxes with appropriate amount --- Confirm.

Next table is table 4: This table wants you to feed data according to purchase data, the amount you have paid to your suppliers.

DETAILS	INTEGRATED TAX	CENTRAL TAX	STATE/UT	CESS
A. ITC AVAILABLE (WHETHER IN FULL OR PART)				
IMPORT OF GOODS				
IMPORT OF SERVICES				
INWARD SUPPLIES LIABLE TO REVERSE CHARGE				
INWARD SUPPLIES FROM ISD				
ALL OTHER ITC	1,578.78	7,555.14	7,555.14	0.00
B. ITC REVERSED				
AS PER RULE 42 & 43 OF CGST/SGST RULES				
OTHERS				
C. NET ITC AVAILABLE (A-B)	1,578.78	7,555.14	7,555.14	0.00
D. INELIGIBLE ITC				
1. AS PER SECTION				
2. OTHERS				

--- CONFIRM.

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

What is ITC reversed:

If a registered person who has availed input tax credit on any inward supply of goods or services or both, but fails to pay the supplier within a period of 180 days, then **ITC** availed is to be **reversed**. The amount of input tax credit shall be added to the output tax liability of the registered person.

What is ineligible ITC?

No **ITC** shall be available in case of goods or services used for personal consumption. However, if goods or services are used partly for business purpose and partly for personal purpose then **ITC** can be claimed for a proportionate amount of GST paid on goods or services used for business purpose.

There shows a message on top of the screen – “You have unsaved changes, please click on SAVE GSTR-3B below to save data.”

Scroll down the screen.

Click on - **SAVE GSTR-3B** --- Save request received.

But still this report is editable. You can alter it later.

You can view the summary report now on 3.1 and 4th table.

If you want to view what you have uploaded in a single PDF, click on **PREVIEW DRAFT GSTR-3B** – You can download the draft also.

Click on **PROCEED TO PAYMENT**

A new page appears with PAYMENT OF TAX.

There are two tables here. One is ITC table, as uploaded in Table-4.

2nd table:

Description	Other than reverse charge Tax Payable	PAID THROUGH ITC				Other than reverse charge tax to be paid
		IGST	CGST	SGST	CESS	
INTEGRATED TAX	24536	1579	5530	5530		11897
CENTRAL TAX	2025		2025			
STATE TAX	2025			2025		
CESS						

--- **Make Payment/Post credit to ledgers**

A warning will pop up – Yes.

A challan is generated now. I have to pay IGST 11897 here.

CGST and SGST have been set off with my ITC.

Below you can see **Payment Mode:**

E-Payment: You can pay through Net Banking.

Over the Counter: Generate challan, take a print out and go to bank and pay over the counter.

NEFT/RTGS: Go to bank, pay the amount through NEFT/RTGS.

Click on E-Payment – Generate Challan –

GST Challan has generated and CPIN is issued. Check challan generation date and expiry date.

Details of Deposit will be shown below.

Select mode of E-Payment:

Click on NET BANKING – Choose your bank name from the list of banks – Check on ‘Terms and Conditions apply - - Make Payment.

You will be tailored to the bank --- Click on ‘PAY’ – Net Banking window opens up

After clicking on ‘**CONFIRM**’, challan gets paid from the account.

Click on ‘Click here to view cash ledger’ – Cash balance is shown in my electronic cash ledger.

After paying challan or tax, we have to go back to the ‘**RETURN DASHBOARD**’ and ‘**GSTR – 3B**’.

I need to offset my liability 2nd time.

Return Dash Board – GSTR – 3B – Ok – Next – **PROCEED TO PAYMENT** – Make Payment/Post credit to ledger – Yes – Offset Successful – Ok – Proceed to file – Check acknowledgement – Choose Authorized Signatory – File GSTR 3B with EVC – You will get an OTP – Verify – Payment Successful – Ok

What is EVC?

Electronic Verification Code (**EVC**)

In the **GST** portal, a person can authenticate the user using an OTP (One Time Password). The OTP will be sent to the registered mobile number of the Authorized Signatory. Hence, all tax payers can now easily perform activities of **GST** compliance completely online.

ISD:

Input Service Distributor is an office of a business which receives tax invoices for **input services** and distributes available ITC to other branch offices of the same business. ISD and the branches may have different GSTIN's, but they must have same PAN.

What is TRAN – 1?

Form **TRAN-1** should be filed by every person having ITC on closing stock and migrated to GST from VAT, Service Tax, or Central Excise. The balance of closing stock held by a business as on 1st July 2017 has to be disclosed in **TRAN-1** to claim ITC on the old stock in the GST regime.

What is CPIN and CIN?

CPIN stands for Common Portal Identification Number whereas CIN stands for Challan Identification Number. The 14-digit **CPIN** number is generated before payment of **GST** and the 17-digit CIN number is issued after payment of **GST**. The **CPIN** is issued at the time generating **GST** tax challan by online.