Relaxation in return filling procedure for the first 2 months of GST Implementation

- Filling of a simple return (GSTR -3B) in lieu of GSTR -3 containing summary of outward and inward supplies is required to be submitted by 20th of next month
- Revised timeline for filling invoice wise details in GSTR -1 and GSTR -2 return
- No late fee or penalty will be levied for the interim period
- For details required to be furnished in GSTR -3B refer Annex 4

Note – GSTR 3 is not required to be filled for the month of July and August 2017

Timelines for July and August 2017

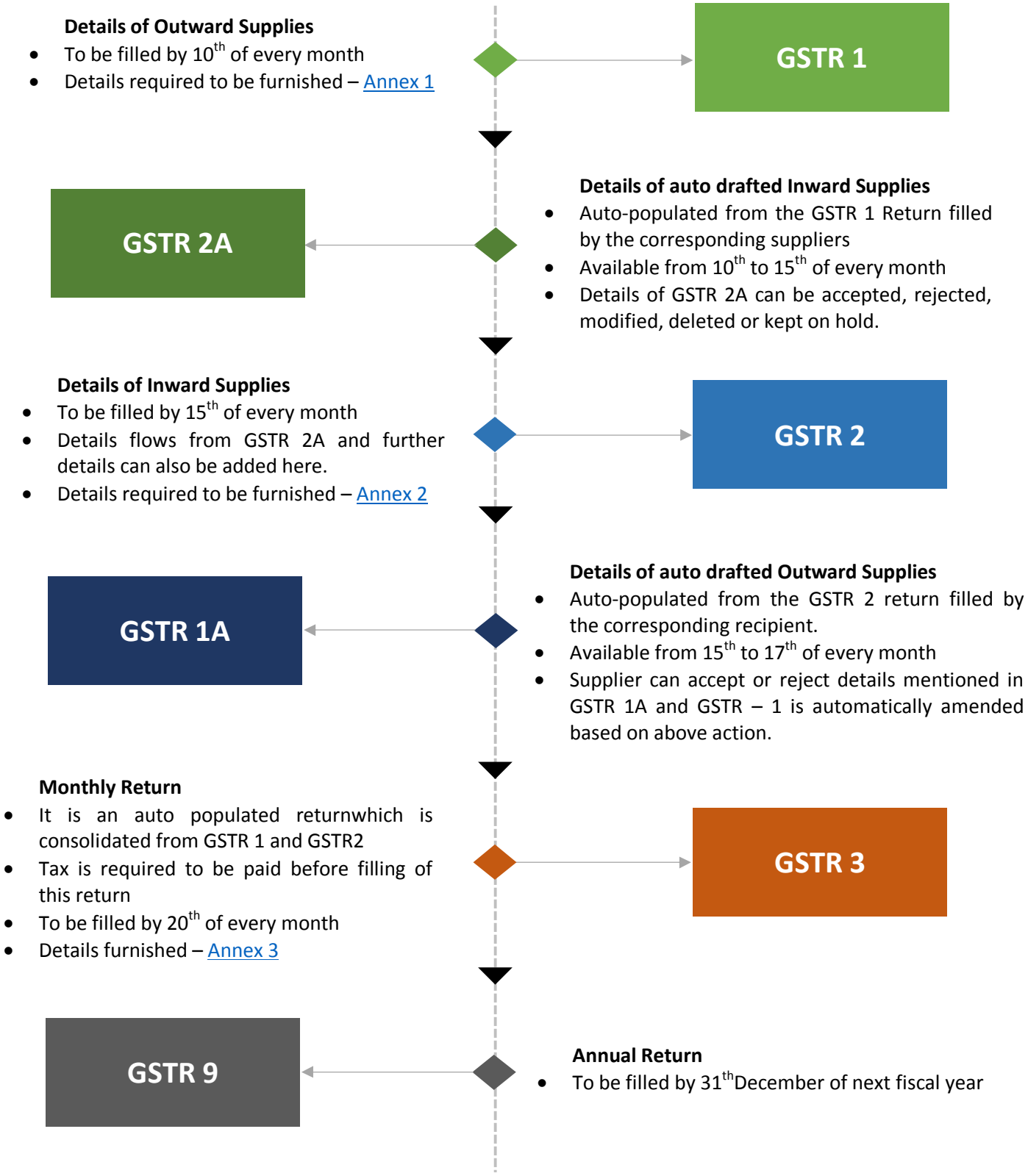
Due dates for the Month of July 2017

Due dates for the Month of August 2017

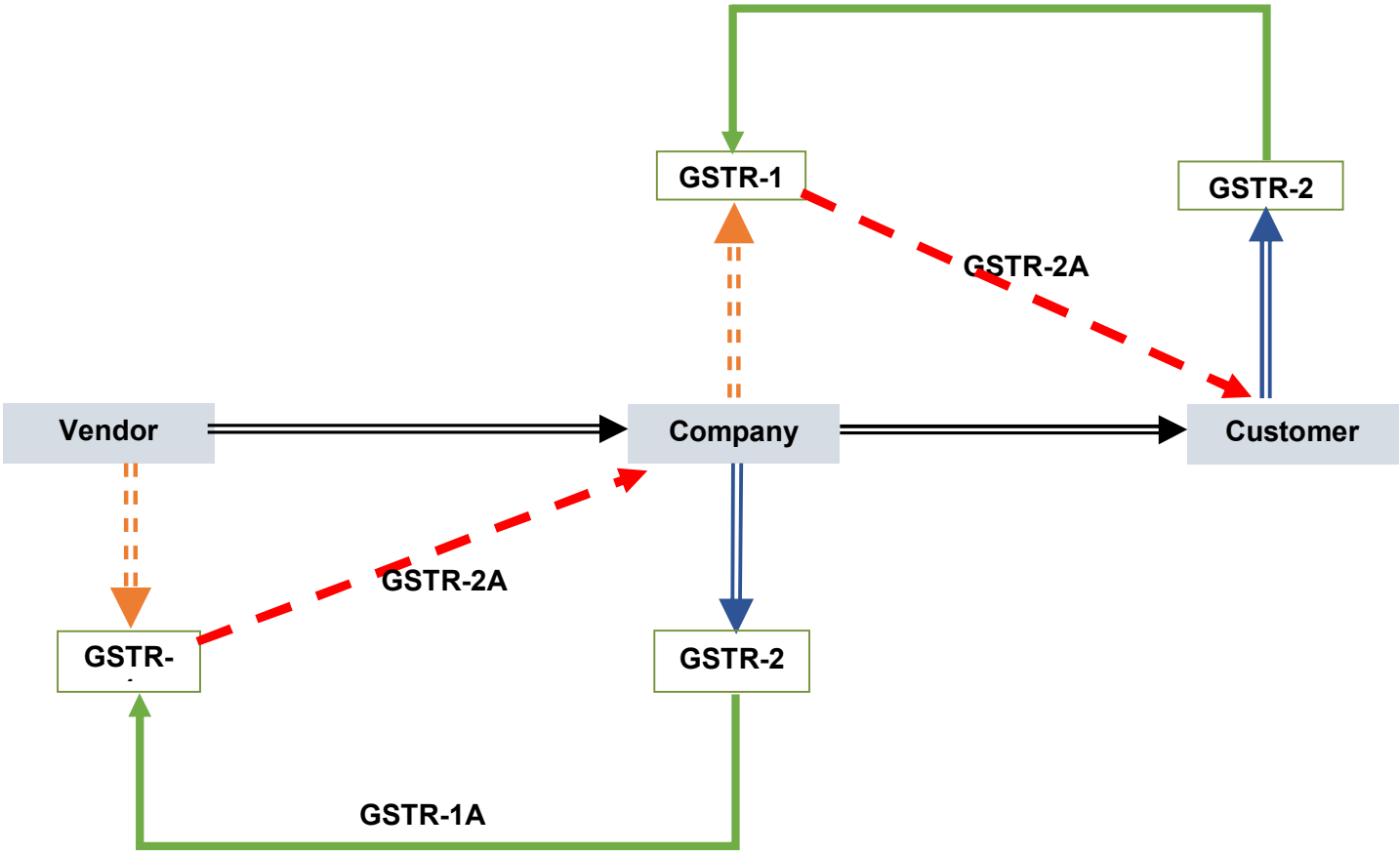
GST Returns and Due Dates

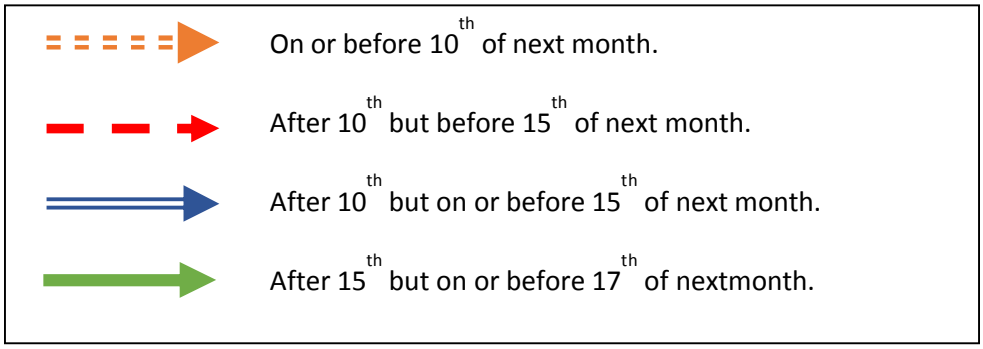
Returns	Description	Responsible to file	Due Date
GSTR – 1	Monthly statement of outward supplies	Registered Person	10th day of the next month
GSTR – 2	Monthly statement of inward supplies	Registered Person	15th day of the next month
GSTR – 3	Monthly return for a normal taxpayer	Registered Person	20th day of the next month
GSTR – 3B	Summary return in lieu of GSTR 3	Registered Person	As notified by Government
GSTR – 4	Quarterly return	Taxable person opting for composition levy	18th of the month succeeding the quarter.
GSTR – 5	Monthly return for a non-resident taxpayer	Non-resident Taxpayer	20th of the month succeeding the tax period & within 7 days after expiry of registration
GSTR – 6	Monthly return for an input service distributor (ISD)	Input Service Distributor	13th day of the next month
GSTR – 7	Monthly return for authorities deducting tax at source	Tax Deductor	10th day of the next month
GSTR – 8	Monthly statement depicting supplies effecting through e-commerce operator	E-commerce Operator	10th day of the next month
GSTR – 9	Annual return	Registered person other than an ISD, TDS/TCS taxpayer, casual taxable person and non-resident taxpayer	31st December of next fiscal year
GSTR – 9A	Annual return	Taxable person opting for composition levy	31st December of next fiscal year
GSTR – 9B	Annual return	E-commerce operator	31st December of next fiscal year
GSTR – 10	Annual return	Taxable person whose registration has been surrendered or cancelled	Within three months of the date of cancellation or date of order of cancellation, whichever is later.

GST Return Filling Process



GST Returns Eco-system





Input Tax Credit Matching Process

GSTR 3

- Monthly Return filled on 20th of the next month

Matching of ITC Claim

Criteria for matching of ITC

- It is an automated process carried on by the GSTN Portal
- Matching of ITC begins after filling of GSTR - 3
- Details required to be matched for ITC
  1) GSTIN of the supplier
  2) GSTIN of the recipient
  3) Invoice or Debit note number
  4) Invoice or Debit note Date

Matched ITC

- If the recipient accepts invoices auto populated in Form GSTR 2A
- If changes made by recipient is accepted by the corresponding supplier via an auto populated Form GSTR 1A
- Claim of credit is equal or less than output tax paid by the corresponding supplier

GST MIS1 and 2

Results of matching after filling of Return

- GST MIS-1 and GST MIS-2 is made available electronically via portal on or before last day of the month in which matching is carried out.
- Details furnished in GST MIS – Annex 5
- Details of matched Input tax credit for the current period is made available in GST MIS-1
- Details of matched Input tax credit for the previous period (which was previously mismatched and rectified by supplier or recipient) is made available in GST MIS-1
- Duplication of ITC claim is made available in GST MIS-1
- Details of discrepancy in claim of ITC is
  - Made available in GST MIS-1 for recipient
  - Made available in GST MIS-2 for supplier

Rectification

- Supplier can make suitable rectification in next GSTR 1 (Details of outward supplies)
- Recipient can make suitable rectification in next GSTR 2 (Details of inward supplies)
- If not rectified, an amount to the extent of discrepancy is added to output tax liability of the recipient in his return for the month succeeding the month in which discrepancy is communicated

Reduction in the Output Tax Liability Matching Process

- Reduction in the output tax liability is required in case of sales return / credit note

GSTR 3

- Monthly Return Filled on 20th of the next month

Matching of reduction in Output Tax liability

Criteria for matching of Reduction in output tax liability

- It is an automated process carried on by the GSTN Portal
- Matching begins after filling of GSTR - 3
- Details required to be matched -
  1) GSTIN of the Supplier
  2) GSTIN of the recipient
  3) Credit note number
  4) Credit note date

Matched Reduction inthe Output Tax liability

- If the claim of reduction in output tax liability made by supplier is accepted by recipient in Form GSTR 2.
- If output tax liability after consideringreduction claimed is equal or more than the claim of Input tax after considering the reduction admitted by the corresponding recipient.

GST MIS1 and 2

Results of matching after filling of Return

- GST MIS-1 and GST MIS-2 is made available electronically via portal on or before last day of the month in which matching is carried out.
- Details furnished in GST MIS – Annex 5
- Details of matchedreduction in theoutput tax liability for the current period is made available in GST MIS-1
- Details of matchedreduction inthe output tax liability for the previous period (which was previously mismatched and rectified by supplier or recipient) is made available in GST MIS-1
- Duplication of reduction in theoutput tax liability claim is made available in GST MIS-1
- Details of discrepancy in claim in output tax liability
  - Made available in GST MIS-1 for recipient
  - Made available in GST MIS-2 for supplier

Rectification

- Supplier can make suitable rectification in next GSTR 1 (Details of outward supplies)
- Recipient can make suitable rectification in next GSTR 2 (Details of inward supplies)
- If not rectified, an amount to the extent of discrepancy is added to output tax liability of the supplier in his return for the month succeeding the month in which discrepancy is communicated

Matching of details furnished by e-Commerce operator

Matching of details furnished by e-Commerce operator

Criteria for matching of details furnished by e-Commerce operator

- Details relating to supplies made through e-Commerce operator in GSTR 8 is matched with the corresponding details declared by the supplier in GSTR 1
- Details required to be matched -
  1) State of place of supply
  2) Net Taxable value

GST MIS3 and 4

Results of Matching after filling of Return

- GST MIS-3 and GST MIS-4 is made available electronically via portal on or before last day of the month in which matching is carried out.
- Details of discrepancy is:
  - Displayed in GST MIS -3 for supplier
  - Displayed in GST MIS -4 for e-Commerce operator

Rectification

- Supplier can make suitable rectification in next GSTR 1 (Details of outward supplies)
- Operator can make suitable rectification in next GSTR 8.
- If not rectified, an amount to the extent of discrepancy is added to output tax liability of the supplier in his return for the month succeeding the month in which discrepancy is communicated

Penalty and Interest

Levy of late fee

Return	Late Fee
GSTR -1 (Monthly Statement of Outward Supplies)	₹ 100 for every day during which failure continues subject to Maximum amount of₹ 5,000.
GSTR -2 (Monthly Statement of Inward Supplies)	
GSTR -3 (Monthly Return for a normal taxpayer)	
GSTR -10 (Annual Return for a taxable person whose registration has been surrendered or cancelled)	
GSTR -9(Annual Return for a taxable person other than an ISD, TDS/TCS Taxpayer, Casual Taxable Person and Non-resident Taxpayer)	₹ 100 for every day during which failure continues subject to Maximum amount calculated at a Quarter Percent (¼ %) of his turnover in the state or union territory.

Levy of Interest

Particulars	Interest
If ITC discrepancy reported in GST MIS 1 is not rectified, an amount to the extent of discrepancy is added to output tax liability of the recipient	Interest is payable **@ 24 % p.a.** on the amount added to output tax liability **Note: Refund of Interest can be claimed by the registered person in this return when the discrepancy is accepted by the corresponding party.**
If discrepancy relating to reduction in output tax as reported in GST MIS 2 is not rectified, an amount to the extent of discrepancy is added to output tax liability of the supplier	
If discrepancy relating to details reported by e-Commerce operator and supplier as reported in GST MIS 3 is not rectified, an amount to the extent of discrepancy is added to output tax liability of the supplier	

Annexures

Annex 1

(GSTR 1 - Details of outward supplies of goods or services)

A. Table 1 to 3 - Basic Information of the person filling the return

Table No	Field Name	Comments
1	GSTIN	Registration number of the respective state is required to be mentioned here
2	Legal name of the registered person or Trade name, if any	
3	Aggregate Turnover in the preceding Financial Year	
3	Aggregate Turnover - April to June, 2017	Aggregate turnover of the taxpayer for the immediate receding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.

B. Table 4 - Taxable outward supplies made to registered persons (including UIN-holders) other than Zero rated supplies and Deemed Exports

Table No	Heading	Comments
4A	Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator	
4B	Supplies attracting tax on RCM	Inward supplies on RCM basis is **not to be reported** in this table
4C	Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)	This table is only applicable when supplies are made through an e-commerce operator

Following field are to be reported in above table:

Column No	Field Name	Comments
1	GSTIN/ UIN of the Customer	
2	Invoice No	
3	Invoice Date	
4	Invoice Value	
5	Rate	Transactions are required to be reported rate wise.
6	Taxable Value	
7	Amount of Integrated Tax	

8	Amount of Central Tax	
9	Amount of State / UT Tax	
10	Amount of Cess	
11	Place of Supply (Name of State)	Place of supply is required to be reported only for transactions where Place of Supply and Location of the recipient are different

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

Table No	Heading	Comments
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)	This table is only applicable when supplies are made through an e-commerce operator

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Place of Supply (Name of State)	Place of supply is mandatory
2	Invoice No	
3	Invoice Date	
4	Invoice Value	
5	Rate	Transactions are required to be reported rate wise.
6	Taxable Value	
7	Amount of Integrated Tax	
8	Amount of Cess	

D. Table 6 - Zero rated supplies and Deemed Exports

Table No	Heading	Comments
6A	Exports	
6B	Supplies made to SEZ unit or SEZ Developer	Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported also by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table.
6C	Deemed Exports	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	GSTIN of recipient	In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank
2	Invoice No	

3	Invoice Date	
4	Invoice Value	
5	Shipping bill/ Bill of Export No	If the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.
6	Shipping bill/ Bill of Export Date	
7	Rate of Integrated Tax	Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "0" tax amount heading in Table 6A and 6B.
8	Taxable Value	
9	Amount of Integrated Tax	

E. Table 7 - Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the inter-state supplies of invoice value less than 2.5 lacs

Table No	Heading	Comments
7A	Intra-State supplies	
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)	This table is only applicable when supplies are made through an e-commerce operator
	GSTIN of e-commerce operator	In case applicable
7B	Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]	
7B(1)	Place of Supply (Name ofState)	State wise consolidation is required to be made for reporting purpose
7B(2)	Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)	This table is only applicable when supplies are made through an e-commerce operator
	GSTIN of e-commerce operator	In case applicable

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Rate of tax	
2	Total Taxable Value	
3	Amount of Integrated Tax	
4	Amount of Central Tax	

5	Amount of State / UT Tax	
6	Amount of Cess	

F. Table 8 - Nil rated, exempted and non GST outward supplies

Table No	Heading	Comments
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	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Nil Rated Supplies	Only aggregate value is required to be reported.
2	Exempted (Other than Nil rated/non-GST supply)	
3	Non-GST supplies	

G. Table 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]

Table No	Heading	Comments
9A	If the invoice/Shipping bill details furnished earlier were incorrect	
9B	Debit Notes/Credit Notes/Refund voucher [original]	While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, while furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table
9C	Debit Notes/Credit Notes/Refund voucher [amendments thereof]	

Following field are to be reported in above table:

Column No	Field Name	Comments
	Details of original document	
1	GSTIN	
2	Invoice No	
3	Invoice Date	
	Revised details of document or details of original Debit/Credit	Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to

	Notes or refund vouchers	be reported in this table
4	GSTIN	
5	Invoice No	
6	Invoice Date	
7	Shipping bill/ Bill of Export No	Shipping bill to be provided only in case of exports transactions amendment
8	Shipping bill/ Bill of Export Date	
9	Value	
10	Rate	
11	Taxable Value	
12	Amount of Integrated Tax	
13	Amount of Central Tax	
14	Amount of State / UT Tax	
15	Amount of Cess	
16	Place of supply	Place of Supply (PoS) only if the same is different from the location of the recipient

H. Table 10 - Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Table No	Heading	Comments
	Tax period for which the details are being revised	Table is required to be reported month wise.
10A	Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]	
10A(1)	Out of supplies mentioned at 10A, value of supplies made throughe-Commerce Operators attracting TCS (operator wise, rate wise)	
	GSTIN of e-commerce operator	In case applicable
10B	Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]	
	Place of Supply (Name of State)	Place of Supply (PoS) only if the same is different from the location of the recipient
10B(1)	Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Rate of tax	
2	Total Taxable value	
3	Amount of Integrated Tax	
4	Amount of Central Tax	

5	Amount of State / UT Tax	
6	Amount of Cess	

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

I Information for the current tax period

Table No	Heading	Comments
11A	Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)	The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.
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)	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Rate	
2	Gross Advance Received/adjusted	
3	Place of supply (Name of State)	
4	Amount of Integrated Tax	
5	Amount of Central Tax	
6	Amount of State / UT Tax	
7	Amount of Cess	

II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]

Heading	Comments
Month	Month wise changes are required to be reported in this table
Amendment relating to information furnished in S. No.	We require to select the table (11A(1), 11A(2) , 11B(1), 11B(2)) details for which amendment is been made

Following field are to be reported in above table:

Column No	Field Name	Comments

1	Rate	
2	Gross Advance Received/adjusted	
3	Place of supply (Name of State)	
4	Amount of Integrated Tax	
5	Amount of Central Tax	
6	Amount of State / UT Tax	
7	Amount of Cess	

J. Table 12 - HSN-wise summary of outward supplies

Summary of supplies effected against a particular HSN code to be reported only in summary table based on the turnover of the registered person as mentioned below.

Turnover	Comments
Upto 1.5 Crores	It is optional to declare HSN but they need to provide information about description of goods
above Rs. 1.50 Cr but upto Rs. 5.00 Cr	Mandatory to report HSN code at two digits level
above Rs. 5.00 Cr	Mandatory to report HSN code at Four digits level

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Sr. No.	
2	HSN	
3	Description (Optional if HSN is provided)	
4	UQC (Unit Quantity Code)	
5	Total Quantity	
6	Total value	
7	Total taxable value	
8	Amount of Integrated Tax	
9	Amount of Central Tax	
10	Amount of State / UT Tax	
11	Amount of Cess	

K. Table 13 - Documents issued during the tax period

Sr No	Nature of document	Sr No		Total Number	Cancelled	Net issued
		From	To			
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)					

L. Verification with place, date and signature.

Annex 2

(GSTR 2 - Details of inward supplies of goods or services)

- GSTR 1 details entered by corresponding suppliers are auto populated in GSTR 2A
- The recipient taxpayer has the following option to act on the auto populated information:
    a) Accept,
    b) Reject,
    c) Modify (if information provided by supplier is incorrect), or
    d) Keep the transaction pending for action (if goods or services have not been received)
- After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
- The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services

Following details are to be entered manually in GSTR 2

1. Type of Input tax credit – Input/ Input service / Capital goods
2. Amount of ITC available
3. Inward supplies on which tax is paid on RCM basis (including supplies from URD)
4. Import of Input / Capital goods from overseas or SEZ
5. Total supplies received from composition taxable person and other exempt/ nil rated / Non GST supplies
6. Input tax credit reversal /reclaim
7. Addition and reduction of amount in output tax for mismatch and other reasons
8. HSN summary of inward supplies

A. Table 1 and 2 - Basic Information of the person filling the return

Table No	Field Name	Comments
1	GSTIN	Registration number of the respective state is required to be mentioned here
2a	Legal name of the registered person	
2b	Trade name, if any	

B. Table 3 - Inward supplies received from a registered person other than the supplies attracting reverse charge and Table 4 - Inward supplies on which tax is to be paid on reverse charge

Table No	Heading	Comments
4A	Inward supplies received from a registered supplier (attracting reverse charge)	
4B	Inward supplies received from an unregistered supplier	
4C	Import of Service	

Following field are to be reported in above table:

Column No	Field Name	Comments

1	GSTIN of the Supplier	
2	Invoice No	
3	Invoice Date	
4	Invoice Value	
5	Rate	
6	Taxable Value	
7	Amount of Integrated Tax	
8	Amount of Central Tax	
9	Amount of State / UT Tax	
10	Amount of Cess	
11	Place of Supply (Name of State)	In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient
12	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	
	Amount of ITC available	
13	Integrated Tax	Registered person is required to disclose whether is eligible for credit fully or partially for which eligibility can be determined at line item level
14	Central Tax	
15	State / UT Tax	
16	Cess	

C. Table 5 - Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Supply

Table No	Heading	Comments
5A	Imports	
5B	Received from SEZ	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	GSTIN of the Supplier	
2	Details of bill of entry No	Port code +No of BE=13 digits
3	Details of bill of entry Date	
4	Details of bill of entry Value	
5	Rate	
6	Taxable Value	Taxable Value in Table 5 means assessablevalue for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
7	Amount of Integrated Tax	
8	Amount of Cess	
9	Whether input or input service/ Capital goods (incl plant and	

	machinery)/ Ineligible for ITC	
	Amount of ITC available	
10	Integrated Tax	
11	Cess	

D. Table 6 - Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

Table No	Heading	Comments
6A	Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]-If details furnished earlier were incorrect	
6B	Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect	
6C	Debit Notes/Credit Notes [original]	
6D	Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]	

Following field are to be reported in above table:

Column No	Field Name	Comments
	Details of original invoice/Bill of entry No	
1	GSTIN	GSTIN not to be provided in case of export import transactions
2	No	
3	Date	
	Revised details of document or details of original Debit / Credit Notes or refund vouchers	
4	GSTIN	
5	No	
6	Date	
7	Value	
8	Rate	
9	Taxable Value	
10	Amount of Integrated Tax	
11	Amount of Central Tax	
12	Amount of State / UT Tax	
13	Amount of Cess	
14	Place of Supply (Name of State)	
15	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	
	Amount of ITC available	
16	Integrated Tax	
17	Central Tax	
18	State / UT Tax	

19	Cess	

E. Table 7 - Supplies received from composition taxable person and other exempt/Nil rated/Non-GST supplies received

Table No	Heading	Comments
7A	Inter-State supplies	
7B	Intra-State supplies	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Composition taxable person	Only aggregate value is required to be reported.
2	Exempted (Other than Nil rated/non-GST supply)	
3	Nil Rated Supplies	
4	Non-GST supplies	

F. Table 8 - ISD credit received

Table No	Heading	Comments
8A	ISD Invoice	
8B	ISD Credit Note	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	GSTIN of ISD	
2	ISD Document No	
3	ISD Document Date	
	ISD Credit received	
4	Integrated Tax	
5	Central Tax	
6	State / UT Tax	
7	Cess	
	Amount of eligible ITC	
8	Integrated Tax	
9	Central Tax	
10	State / UT Tax	
11	Cess	

G. Table 9 – TDS and TCS credit received

Table No	Heading	Comments
9A	TDS	

9B	TCS	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	GSTIN of Deductor / GSTIN of e- Commerce Operator	
2	Gross Value	
3	Sales Return	
4	Net Value	
5	Amount of Integrated Tax	
6	Amount of Central Tax	
7	Amount of State / UT Tax	

H. Table 10 - Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

I Information for the current tax period

Table No	Heading	Comments
10A	Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)	
10A(1)	Intra-State supplies (Rate Wise)	
10A(2)	Inter-State Supplies (Rate Wise)	
10B	Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]	
10B(1)	Intra-State supplies (Rate Wise)	
10B(2)	Inter-State Supplies (Rate Wise)	

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Rate	
2	Gross Advance Paid	
3	Place of supply (Name of State)	
4	Amount of Integrated Tax	
5	Amount of Central Tax	
6	Amount of State / UT Tax	
7	Amount of Cess	

II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]

Heading	Comments

Month	Month wise changes are required to be reported in this table
Amendment relating to information furnished in S. No.	We require to select the table (11A(1), 11A(2) , 11B(1), 11B(2)) details for which amendment is been made

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Rate	
2	Gross Advance Paid	
3	Place of supply (Name of State)	
4	Amount of Integrated Tax	
5	Amount of Central Tax	
6	Amount of State / UT Tax	
7	Amount of Cess	

I. Table 11 - Input Tax Credit Reversal / Reclaim

Description of reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State / UT Tax	Cess
A. Information for the current period					
(a)Amount in terms of rule 2(2) of ITC Rules	To be added				
(b)Amount in terms of rule 4(1)(j)(ii) of ITC Rules	To be added				
(c)Amount in terms of rule 7 (1) (m) of ITC Rules	To be added				
(d)Amount in terms of rule 8(1) (h) of the IT Rules	To be added				
(e)Amount in terms of rule 7 (2)(a) of ITC Rules	To be added				
(f)Amount in terms of rule 7(2)(b) of ITC Rules	To be reduced				
(g)On account of amount paid subsequent to reversal of ITC	To be reduced				
(h)Any other liability (Specify)	……				
B. Amendment of information furnished in Table No 11 at S. No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

J. Table 12 - Addition and reduction of amount in output tax for Mismatch and other reasons

Sr. No	Description	Add or reduce from output liability	Amount			
			Integrated Tax	Central Tax	State / UT Tax	Cess
(a)	ITC claimed on mismatched/ duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d)	Reclaim on account of rectification of mismatched credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

K. Table 13 - HSN-wise summary of inward supplies

Summary of supplies effected against a particular HSN code to be reported only in summary table based on the turnover of the registered person as mentioned below.

Turnover	Comments
Upto 1.5 Crores	It is optional to declare HSN but they need to provide information about description of goods
above Rs. 1.50 Cr but upto Rs. 5.00 Cr	Mandatory to report HSN code at two digits level
above Rs. 5.00 Cr	Mandatory to report HSN code at Four digits level

Following field are to be reported in above table:

Column No	Field Name	Comments
1	Sr. No.	
2	HSN	
3	Description (Optional if HSN is provided)	
4	UQC (Unit Quantity Code)	
5	Total Quantity	
6	Total value	
7	Total taxable value	
8	Amount of Integrated Tax	
9	Amount of Central Tax	
10	Amount of State / UT Tax	
11	Amount of Cess	

L. Verification with place, date and signature.

Annex 3
(GSTR 3 – Monthly Return)

- GSTR -3 is divided into 2 Parts
  1. Part A - Comprises of table 3 to 11 and is to be auto populated from GSTR 1 and GSTR 2
  2. Part B – Comprises of table 11 to 15 which is required to be manually filled
- Amount in required to be reported in ` for all Tables i.e.rounded all the figures to nearest hundreds /thousands / lacs is not allowed

A. Table 1 and 2 - Basic Information of the person filling the return

Table No	Field Name	Comments
1	GSTIN	Registration number of the respective state is required to be mentioned here
2a	Legal name of the registered person	Auto Populated
2b	Trade name, if any	Auto Populated

PART A

B. Table 3 - Turnover

Sr. No.	Type of Turnover	Amount
(i)	Taxable [other than zero rated]	
(ii)	Zero rated supply on payment of Tax	
(iii)	Zero rated supply without payment of Tax	
(iv)	Deemed exports	
(v)	Exempted	
(vi)	Nil Rated	
(vii)	Non-GST supply	
	Total	

C. Table 4 - Outward supplies

Table 4.1 Inter-State supplies (Net Supply for the month)

Rate	Taxable Value	Amount of Tax	
		Integrated Tax	CESS
A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]			
B. Supplies attracting reverse charge-Tax payable by recipient of supply			
C. Zero rated supply made with payment of Integrated Tax			

D. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS-[Rate wise]			
GSTIN of e-commerce operator			

Table 4.2 Intra-State supplies (Net Supply for the month)

Rate	Taxable Value	Amount of Tax		
		Central Tax	State /UT Tax	Cess
A. Taxable supplies (other than reverse charge) [Tax Rate wise]				
B. Supplies attracting reverse charge- Tax payable by the recipient of supply				
C. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS [Rate wise]				
GSTIN of e-commerce operator				

Table 4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax			
		Integrated tax	Central Tax	State/UT Tax	Cess
(I) Inter-Statesupplies					
A Taxable supply (other than reverse charge and Zero-Rated supply made withpaymentof Integrated Tax) [Ratewise]					
B Zero rated supply made with payment of Integrated Tax [Ratewise]					
C Out of the Supplies mentioned at A, the value of supplies made though ane-commerce operator attracting TCS					
(II) Intra-statesupplies					
A Taxable supply (other than reverse charge) [Ratewise]					
B Out of the supplies mentioned at A, the value of supplies made though ane-commerce operator attracting TCS					

D. Table 5 - Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

Rate of tax	Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT tax	CESS
(I) Inter-State inward supplies [RateWise]					
(II) Intra-State inward supplies [Rate Wise]					

5B. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of tax	Differential Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
(I) Inter-State inward supplies (RateWise)					
(II) Intra-State inward supplies (Rate Wise)					

E. Table 6 - Input tax credit

ITC on inward taxable supplies, including imports and ITC received from ISD
[Net of debit notes/credit notes]

Description	Taxable value	Amount of tax				Amount of ITC			
		Integrated Tax	Central Tax	State/ UT Tax	CESS	Integrated Tax	Central Tax	State/ UT Tax	CESS
(I) On account of supplies received and debit notes/credit notes received during the current tax period									
(a) Inputs									
(b) Inputservices									
(c) Capital goods									
(II) On account of amendments made (of the details furnished in earlier tax periods)									
(a) Inputs									
(b) Input services									
(c) Capital goods									

F. Table 7 - Addition and reduction of amount in output tax for mismatch and otherreasons

Description		Add to or reduce from output liability	Amount			
			Integrated tax	Central tax	State/ UT tax	CESS
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatchedcredit notes	Add				

(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce				
(d)	Reclaim on rectification of mismatch credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				
(g)	Input Tax credit reversal/reclaim	Add/Reduce				

G. Table 8 - Total tax liability

8A. On outward supplies
8B. On inward supplies attracting reverse charge
8C. On account of Input Tax Credit Reversal/reclaim
8D. On account of mismatch/ rectification /other reasons

Rate of Tax	Taxable value	Amount of tax			
		Integrated tax	Central tax	State/UT Tax	CESS

H. Table 9 - Credit of TDS and TCS

		Amount		
		Integrated tax	Central tax	State/ UT Tax
(a)	TDS			
(b)	TCS			

I. Table 10 - Interest liability (Interest as on .....)

Table Row Heads

Sr No	Row Headings
1	On account of
2	Output liability on mismatch
3	ITC claimed on mismatched invoice
4	On account of other ITC reversal
5	Undue excess claims or excess reduction [refer sec 50(3)]
6	Credit of interest on rectification of mismatch
7	Interest liability carry forward
8	Delay in payment of tax
9	Total interest liability

Amount is required to be bifurcated under following taxes.

Sr No	Column Headings
1	Integrated Tax
2	Central Tax
3	State/UT Tax
4	Cess

J. Table 11 - Late Fee

On account of	Central Tax	State/UT tax
Late fee		

Part B

K. Table 12 - Tax payable and paid

Description	Tax payable	Paid in cash	Paid through ITC				Tax Paid
			Integrated Tax	Central Tax	State/UT Tax	Cess	
(a) IntegratedTax							
(b) Central Tax							
(c)State/UTTax							
(d) Cess							

L. Table 13 - Interest, Late Fee and any other amount (other than tax) payable and paid

Description	Amount payable	Amount Paid
(I) Interest on account of		
(a) Integrated tax		
(b) CentralTax		
(c) State/UTTax		
(d) Cess		
II Late fee		
(a) Centraltax		
(b) State/UTtax		

M. Table 14 - Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
(a)Integrated tax						
(b) CentralTax						
(c) State/UTTax						
(d)Cess						
Bank Account Details (Drop Down)						

N. Table 14 - Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Tax paid through ITC				Interest	Late fee
		Integrated tax	CentralTax	State/UT Tax	Cess		
(a) Integrated tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

O. Verification

Annex 4

(GSTR 3B – Statement in lieu of GSTR 3)

- GSTR – 3B is to be filled when the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended.

A. Table 1 and 2 - Basic Information of the person filling the return

Table No	Field Name	Comments
1	GSTIN	Registration number of the respective state is required to be mentioned here
2	Legal name of the registered person	Auto Populated

B. Table 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
(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					

C. Table 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
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

D. Table 4 - Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
(A)ITCAvailable(whetherinfullorpart)				
(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)ITCReversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C)NetITCAvailable(A)–(B)				
(D)IneligibleITC				
(1) As per section 17(5)				
(2) Others				

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

Nature of supplies	Inter-State supplies	Intra-State supplies
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

F. Table 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				
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

G. Table 6.2 – TDS/TCS credit

Details	Integrated Tax	Central Tax	State/UT Tax
TDS			
TCS			

H. Verification

Annex 5

(GSTR MIS)

Results of Matching after filing of the Returns of September (to be filed by 20th October)

	Month	Bill of Entry No. /Invoice /Debit Note/Credit Note			ITC/Output Liability				Interest			
		Date	Number	Taxable Value	Integrated	Central	State/ UT	Cess	Integrated	Central	State	Cess

A. Finally Accepted Input TaxCredit

A.1 Details of Invoices, Debit and Credit Notes of the month of September that havematched

1 2	Sept Sept								Nil Nil			

Details of Invoices, Debit and Credit Notes of the month of August that were found *to have mismatched in the return of the month of August filed by 20th September but mismatch was rectified in the return for the month of September filed by 20thOctober*

1 2	Sept Sept								Nil Nil			

A.2 Details of Invoices, Debit and Credit Notes of the month of July and before but not earlier than April of the previous Financial Year which had become payable but the pairing supplier/recipient has included the details of corresponding document in his return of the month of September filed by 20th October and the reclaim is being allowed alongwith refund ofinterest.

1 2	Month Month								Refund Refund			

B. **Mismatches/DuplicatesthathaveledtoincreaseofliabilityinthereturnforSeptemberfiledby20thOctober**

B.1 Details of Invoices, Debit and Credit Notes of the month of July that were found to have mismatched in the return of the month of July filed by 20th August but mismatch was not rectified in the return for the month of August filed by 20th September and have become payable in the return for month of September to be filed 20thOctober

1 2	July July								Two Months Two Months			

B.2 Details of Invoices, Debit and Credit Notes of the month of August that were found to be duplicates and have become payable in the return September filed by 20thOctober

1 2	Aug Aug								One Month One Month			

B.3 Details of Invoices, Debit and Credit Notes of the month of August where reversal was reclaimed in violation of Section 42/ 43 and that have become payable in the return of September filed by 20thOctober

1 2	Aug Aug								One Month - High One Month - High			

C. Mismatches/Duplicates that will lead to increase of liability in the return for October to be filed by 20thNovember

C.1 DetailsofInvoices,DebitandCreditNotesofthemonthofAugustthatwerefoundtohavemismatchedintherreturnofthemonthof August filed by 20th September but mismatch was not rectified in the return for the month of September filed by 20th October and will become payable in the return for month of October to be filed 20th November

1 2	Aug Aug								Two Months Two Months			

C.2 Details of Invoices, Debit and Credit Notes of the month of September that were found to be duplicate and will be become payable in the return for October to be filed by 20thNovember

1 2	Sept Sept								One Month One Month			

C.3 Details of Invoices, Debit and Credit Notes of the month of September where reversal was reclaimed in violation of Section 42/43 and that will become payable in the return of October return to be filed by 20thNovember

1 2	Sept Sept								One Month - High One Month - High			

D. Mismatches/Duplicates that may lead to increase of liability in the return for November to be filed by 20thDecember

D.1 Details of Invoices, Debit and Credit Notes of the month of September that have been found to have mismatched and may become payable in the returnforNovembertobefiledby20thDecemberincasemismatchnotrectifiedinthereturnforOctobertobefiledby20thNovember

1 2	Sept Sept								Nil / Two Month Nil / Two Month			