



CA. Pramod Srihari President

CA. Vijay Kumar M PatelSecretary

Date: Saturday, October 1st, 2022

To,
The GST Policy Wing,
Central Board of Excise and Customs,
New Delhi

Dear Sir/Madam,

SUBJECT: Suggestions, views & comments on comprehensive changes in GSTR-3B

The Karnataka State Chartered Accountants Association (R) (in short 'KSCAA') is an Association of Chartered Accountants, registered under the Karnataka Societies Registration Act, in the year 1957. KSCAA is primarily formed for the welfare of Chartered Accountants and represents before various regulatory authorities to resolve the problems / hardships faced by Chartered Accountants and business community.

At the outset, we applaud your efforts not only in opening limitless possibilities to the country's economic system by rolling out tax reforms, but also for taking up the task of making it a simpler one to comply with. The GSTR3B concept paper is a foot in this direction.

We wish to state that our members have been working in close liason with your office over the years. Through this representation, we intended to give our feedback and suggestion on GSTR3B concept paper. For every issue listed, we have highlighted challenges and have also suggested solutions to address them.





CA. Pramod Srihari President

Table Reference&		Issue			Suggestion	n
Coverage						
Instructions – Sl. No.	Instruction	ns in Para	2 on	It is	suggested	to draw
2	matters re	elating to Part A	A, lists	reference	ce to table 5	& 7 in the
	table 4, 6	6, 8, 11 and pro	posed	instruc	tion relating	Table 3
Γable 3 will capture	table 14 d	of Form GSTR 1	other	the obj	ective of Tab	ole 3 is to
information related to	than row	(f) which will be	partly	determi	ine the tota	al output
outward supplies and	auto-popu	lated from	FORM	liability	for that	particular
nward supplies	GSTR-2B	and partly user ϵ	entry.	month	under GST la	iws
iable to reverse						
charge:	However,	said instruction	n has			
	omitted reference to table 5 & 7					
	of Form GSTR 1, which contains					
	B2C details. Clarity is needed					
	that even	B2C transaction	ns (net			
	of credit notes) should also be					
	part of Par	rt A.				
ward supplies (liable to e)	reverse					
Import of services		<manual></manual>	< Man	ual> «	< Manual>	< Manual
2) Others		<auto></auto>	<auto< th=""><th>> (</th><th><auto></auto></th><th><auto></auto></th></auto<>	> (<auto></auto>	<auto></auto>
		malias (liabla ta m		Increased	arrealis a	(liable to
radic o, Fart A, (I)		ppiies (nabie to i	cvcrse			(liable to
		ant -f	i		- ,	
	` , _		ervices	, ,	_	services - No
	rable 3 will capture information related to outward supplies and inward supplies iable to reverse charge: ward supplies (liable to e) I) Import of services Others	nstructions – Sl. No. Instruction matters restable 4, 6 table 3 will capture information related to than row auto-population auto-population auto-population for the continuous auto-population in the continuous	nstructions – Sl. No. Instructions in Para matters relating to Part A table 4, 6, 8, 11 and prospect table 14 of Form GSTR 1 than row (f) which will be auto-populated from GSTR-2B and partly user of table to reverse tharge: However, said instruction omitted reference to table of Form GSTR 1, which compared by that even B2C transaction of credit notes) should a part of Part A. Ward supplies (liable to reverse et) Table 3, Part A, (f) Inward supplies (liable to reverse et) Inward supplies (liable to reverse et)	Instructions – Sl. No. Instructions in Para 2 on matters relating to Part A, lists table 4, 6, 8, 11 and proposed table 3 will capture table 14 of Form GSTR 1 other than row (f) which will be partly auto-populated from FORM GSTR-2B and partly user entry. However, said instruction has omitted reference to table 5 & 7 of Form GSTR 1, which contains B2C details. Clarity is needed that even B2C transactions (net of credit notes) should also be part of Part A. Ward supplies (liable to reverse e) I) Import of services Manual Auto Auto Table 3, Part A, (f) Inward supplies (liable to reverse charge) (1) Import of services	Instructions – Sl. No. Instructions in Para 2 on It is matters relating to Part A, lists referentiable 3 will capture table 4, 6, 8, 11 and proposed table 3 will capture than row (f) which will be partly auto-populated from FORM liability auto-populated from FORM liability month of services. However, said instruction has omitted reference to table 5 & 7 of Form GSTR 1, which contains B2C details. Clarity is needed that even B2C transactions (net of credit notes) should also be part of Part A. Ward supplies (liable to reverse e) In Import of services Auto Auto Inward charge) (1) Import of services Inward reverse charge) (1) Import of services (1) Import	Instructions – Sl. No. Instructions in Para 2 on matters relating to Part A, lists table 4, 6, 8, 11 and proposed table 14 of Form GSTR 1 other than row (f) which will be partly auto-populated from FORM GSTR-2B and partly user entry. GSTR-2B and partly user entry. However, said instruction has omitted reference to table 5 & 7 of Form GSTR 1, which contains B2C details. Clarity is needed that even B2C transactions (net of credit notes) should also be part of Part A. Ward supplies (liable to reverse e) I) Import of services Manual Manual Manual Charge (1) Import of services (1) Import o





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CA. Vijay Kumar M

			PatelSecretary		
S1	Table Reference&	Issue	Suggestion		
No	Coverage				
		(2) Others (Auto)	suggestion		
			(2) Others (Auto) -		
			Instead of Auto		
			population, manual		
			may be allowed for the		
			following reasons		
			a) Time of supply		
			provisions for paying RCM		
			liability is 60 days from date		
			of invoice or the date of		
			payment, whichever is earlier.		
			However, auto-population to		
			liability in GSTR 3B is based		
			on GSTR 1 filing status by the		
			supplier who is providing		
			such supplies. In most of the		
			situations, liability may arise		
			based on time of supply		
			provisions only in subsequent		
			months and not in the month		
			in which supplier has		
			uploaded his GSTR 1.		
			b) Unregistered dealer		
			related supplies attracting		
			RCM has to be manually		
			entered.		

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C)1	Toble Deference		Tanas			PatelSec	er etar y
SI	Table Reference&		Issue		Si	uggestion	
No	Coverage						
1	Supplies on which ECO	is required	< Auto >	< Auto	> < Au	ıto>	< Auto >
_	ay tax u/s 9(5)						
	be furnished by ECO] Supplies made through E	CO on	<auto></auto>	<nil></nil>	<nii< td=""><td>[></td><td><nil></nil></td></nii<>	[>	<nil></nil>
	ch ECO is required to pa		Auto	1111	7111		1111
9(5)		.,					
[To	be furnished by the supp	olier]					
3	Table 3, Part A, (g)	(g) Suppli	es on which E	CO is	The data h	ere is for	reporting
3	(6)	(6)					
	and (h)	-	o pay tax u/s 9	` , [purposes of	J	
		be fur	nished by	ECO]	populated	with an	option to
					edit. There	could be	scope for
		(h) Suppli	es made through	n ECO	mistakes w	hile report	ing.
		on which	ECO is required	to pay			
		tax u/s 9	(5) [To be furnish	ned by	It is sugges	sted to mo	ve this to
		the suppli	er]		a separate	table in G	STR3B to
					avoid conf	fusion fo	r others
					who may	not deal	in such
					transaction	is and no	t to club
					the same w	rith Part A.	,
					Further, th	nere shou	ld he an
					edit option		
					error has c	_	the time
					of filing of C	GSTR 1	





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			PatelSecretary
S1	Table Reference&	Issue	Suggestion
No	Coverage		
(k)	Advances received/Adv	ances <auto> <aut< th=""><th>> <auto> <auto></auto></auto></th></aut<></auto>	> <auto> <auto></auto></auto>
adj	usted in the current tax p	period	
_			
4	Table 3, Part A, (k)	Advances received/Advance	Either suitable inputs be
		adjusted in the current ta	provided through Instructions
		period	OR
			Amend the Form to reflect
		Clarity is needed whether to	each of the item separately
		report net value of advanc	e i.e.,
		received & adjustment Ol	8
		whether both these are to b	e Advances Received –
		submitted separately as there i	Advances Adjusted in Current
		a separation in form of "/" i	Tax Period (Positive Number
		used between the terms received	d Only
		and adjusted. As the curren	t
		usage in the concept paper i	Advances adjusted in current
		ambiguous	tax period (Negative Number
			Only)





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6

to which it pertains taxable value Integrated Tax Central Tax State/UT Tax 1 2 3 4 5 6 (a) Amendment made in the Auto,NE Aut							PatelSecret	ary
Part C: Amendment Table Nature of Supplies	S1	Table Reference&		Issue		Su	ggestion	
Nature of Supplies Tax Period to which it pertains Tax Differential taxable value Tax Differential Integrated Tax State/UT Tax Tax 1	No	Coverage						
Nature of Supplies Tax Period to which it pertains Tax Differential taxable value Tax Differential Integrated Tax State/UT Tax Tax 1 1 2 3 4 5 6 (a) Amendment made in the Auto,NE> Auto,N	Dart	C: Amendment Table						
to which it pertains taxable value	Fait							
Pertains Value Tax Tax		Nature of Supplies						
1 2 3 4 5 6 (a) Amendment made in the statement of outward supplies relating to details furnished in Part-A in earlier tax period (b) Amendment to inward supplies charge i.e. row (f) of Part-A furnished in earlier tax period (c) Amendments made in the statement of outward supplies relating to details furnished in Part-B in earlier tax period (d) Amendments made in the statement of outward supplies relating to details furnished in Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] Table 3, Part C, Row (a) and (c) of Part C is noneditable data which will auto editable data which will auto populates from GSTR-1. However, said row will not allow assessee to modify or change the Error in GSTR 3B provides					_	Central Tax		Ce
(a) Amendment made in the Auto, NE Auto			pertants	value	IdA		IdA	
statement of outward supplies relating to details furnished in Part-A in earlier tax period (b) Amendment to inward supplies attracting reverse charge i.e. row (f) of Part-A furnished in earlier tax period (c) Amendments made in the Auto, NE statement of outward supplies relating to details furnished in Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] Table 3, Part C, Row (a) and (c) of Part C is non-editable data which will auto populates from GSTR-1. However, said row will not allow assessee to modify or change the Error in GSTR 3B provides		1	2	3	4	5	6	-
relating to details furnished in Part-A in earlier tax period (b) Amendment to inward Auto> Aut	(a)	Amendment made in the	<auto,ne></auto,ne>	<auto,ne></auto,ne>	<auto,ne></auto,ne>	<auto,ne></auto,ne>	<auto,ne></auto,ne>	<auto,n< td=""></auto,n<>
Part-A in earlier tax period (b) Amendment to inward Auto>								
(b) Amendment to inward Auto Auto Auto Auto Auto Auto Auto Auto			1					
supplies attracting reverse charge i.e. row (f) of Part-A fumished in earlier tax period (c) Amendments made in the statement of outward supplies relating to details fumished in Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] Table 3, Part C, Amendment Table, (a) & (c) Amendment Table, (a) & (c) However, said row will not allow assessee to modify or change the			<auto></auto>	< Auto>	< Auto>	<auto></auto>	<Δ11to>	<auto></auto>
charge i.e. row (f) of Part-A fumished in earlier tax period (c) Amendments made in the statement of outward supplies relating to details fumished in Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] Table 3, Part C, Amendment Table, editable data which will auto circular No. 26/2017 data populates from GSTR-1. [Amendment Table, editable data will not allow assessee to modify or change the circular STR 3B provides]	1 ' '			21010	21010	21010	21410	21010
(c) Amendments made in the statement of outward supplies relating to details fumished in Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] Table 3, Part C, Amendment Table, (a) & (c) (a) & (c) Table 3, Part C, Amendment Table, (a) & (c) (b) Editable data which will auto circular No. 26/2017 data populates from GSTR-1. (29-12-2017 provided guidelines for rectification assessee to modify or change the Error in GSTR 3B provides								
statement of outward supplies relating to details fumished in Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] 5 Table 3, Part C, Amendment Table, (a) & (c) (a) & (c) From (a) and (c) of Part C is non-section 39(9) r/w CBIC victorial (a) and (b) of Part C is non-section 39(9) r/w CBIC victorial (a) and (b) of Part C is non-section 39(9) r/w CBIC victorial (a) and (b) of Part C is non-section 39(9) r/w CBIC victorial (a) and (b) of Part C is non-section 39(9) r/w CBIC victorial (a) and (b) of Part C is non-section 39(9) r/w CBIC victorial (a) and (b) of Part C is non-section 39(9) r/w CBIC victorial (a) and (b) of Part C is non-section 39(9) r/w CBIC victorial (a) and (c) of Part C is non-section 39(9) r/w CBIC vic	_							
relating to details furnished in Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] 5 Table 3, Part C, Amendment Table, (a) & (c) populates from GSTR-1. (a) & (c) populates from GSTR-1. (a) & (c) However, said row will not allow guidelines for rectification assessee to modify or change the Error in GSTR 3B provides				<auto,ne></auto,ne>	<auto,ne></auto,ne>	<auto,ne></auto,ne>	<auto,ne></auto,ne>	<auto,n< td=""></auto,n<>
Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] 5 Table 3, Part C, Amendment Table, (a) & (c) (a) & (c) Part-B in earlier tax period [This being subset of (a), not to be added in tax liability; only required for settlement purpose] 5 Table 3, Part C, Amendment Table, editable data which will auto circular No. 26/2017 data provides from GSTR-1. 29-12-2017 provided guidelines for rectification assessee to modify or change the Error in GSTR 3B provides								
[This being subset of (a), not to be added in tax liability; only required for settlement purpose] Table 3, Part C, Amendment Table, (a) & (c) (a) & (c) Row (a) and (c) of Part C is non-section 39(9) r/w CBIC vision assessee to modify or change the circular No. 26/2017 data guidelines for rectification assessee to modify or change the circular No. 25TR 3B provides								
5 Table 3, Part C, Amendment Table, (a) & (c) populates from GSTR-1. 29-12-2017 provide guidelines for rectification assessee to modify or change the provides		_						
Table 3, Part C, Row (a) and (c) of Part C is non-Section 39(9) r/w CBIC via Amendment Table, editable data which will auto circular No. 26/2017 data (a) & (c) populates from GSTR-1. 29-12-2017 provide However, said row will not allow guidelines for rectification assessee to modify or change the Error in GSTR 3B provides		_						
Table 3, Part C, Row (a) and (c) of Part C is non- Section 39(9) r/w CBIC virial Amendment Table, editable data which will auto circular No. 26/2017 data (a) & (c) populates from GSTR-1. 29-12-2017 provide However, said row will not allow guidelines for rectification assessee to modify or change the Error in GSTR 3B provides	req	uired for settlement						
Amendment Table, editable data which will auto circular No. 26/2017 data (a) & (c) populates from GSTR-1. 29-12-2017 provide However, said row will not allow assessee to modify or change the Error in GSTR 3B provides	pur	pose]						
Amendment Table, editable data which will auto circular No. 26/2017 data (a) & (c) populates from GSTR-1. 29-12-2017 provide However, said row will not allow assessee to modify or change the Error in GSTR 3B provides	5	Table 3 Part C	Row (a) and	d (c) of Part	C is non-	Section 390	9) r/w CBI	C vide
(a) & (c) populates from GSTR-1. 29-12-2017 provide However, said row will not allow assessee to modify or change the Error in GSTR 3B provides		,	` ,	` '		`	, ,	
However, said row will not allow guidelines for rectification assessee to modify or change the Error in GSTR 3B provides		,					,	
assessee to modify or change the Error in GSTR 3B provides		(a) & (c)					-	
			·			•		
figures even though there are any taxable person af			assessee to modify or change the			Error in GS	TR 3B prov	rides if
			figures even though there are			any taxabl	le person	after
clerical errors in GSTR-1. This furnishing a return discover			clerical err	ors in GST	R-1. This	furnishing a	return dis	covers
will mandate assessee to accept any omission or incorre			will manda	te assessee	to accept	any omissi	on or inc	correct
error and file incorrect GSTR- particulars therein, he c			error and	file incorre	ct GSTR-	particulars	therein, h	e can

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S1	Table Reference&	Issue	Suggestion
No	Coverage		
110	Coverage		
		3B. Further, it also leads to	rectify such omission or
		excess payment / short payment	incorrect particulars.
		of GST.	
			It is suggested make this row
			as editable. It would benefit
			the assessee to rectify the
			clerical mistake in the same
			month in which error occurs.

Part D: Negative value carried forward from previous tax period

Nature of Supplies	Total Taxable value		Central Tax		Cess
		Tax		Tax	
1	2	3	4	5	6
(a) Negative value carried forward other	<auto, ne=""></auto,>				
than (b)					
(b) Negative value carried forward in	<auto, ne=""></auto,>				
respect of RCM supplies					

co or recinr supplies		
Table 3, Part D:	As the table name suggests,	It is suggested to include a
Negative value	non-editable negative values are	row that reads, "Accumulated
carried forward from	carried forwarded only from the	negative value carried over
previous tax period	previous tax period.	from July 2017 to the date the
		new form was implemented."
	It does not have a provision to	
	carried-forward the accumulated	This will make it clear how
	negatives value from July 2017	much negative value has been
	up until the date the new form	accumulated as of the
	was implemented.	implementation and how
	Table 3, Part D: Negative value carried forward from	Table 3, Part D: As the table name suggests, Negative value non-editable negative values are carried forward from carried forwarded only from the previous tax period. It does not have a provision to carried-forward the accumulated negatives value from July 2017 up until the date the new form

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CA. Vijay Kumar M

			PatelSecretary		
S1	Table Reference&	Issue	Suggestion		
No	Coverage				
			much has occurred since		
			then. It allows effective		
			tracking and reconciliation. It		
			will also be helpful for the		
			taxpayer and the department		
			during reconciliation.		
7	Table 4. Eligible and	ITC related information for the	GSTR 3B ought to feature a		
	ineligible ITC	current year and the prior year	separate row for reporting		
		is currently reported in table	transactions from the		
		4(A)(5), "All Other ITC." As	previous year. This can		
		GSTR-2B only contains data for	address a various reporting		
		the current month, the	issue.		
		aforementioned table might not			
		match ITC claims made by the	If assessee wants to report		
		assessee in past months.	ITC related to FY 21-22 in		
		A new transitional row could be	GSTR 3B by September 2022		
		included as to disclose and	/ by the time of		
		claim ITC-related prior periods.	implementation of new form,		
		This will be useful during	it is essential to have a		
		reconciliation for both the	separate row to disclose		
		taxpayer and the department.	transactions from the		
			previous tax period. This		
			would resolve various		
			reporting and auditing issues.		





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S1	Table Reference&	Issue	Suggestion
No	Coverage		
			Further, separate column like
			"Not belonging ITC" may be
			provided to report those
			entries which do not pertain
			to the person filing the retun.
8	Other Suggestion	-	1) Foot-note/remarks column
			may be allowed in the form
			that can be used by the
			assesee. This is in line with
			the remarks column allowed
			in erstwhile regime.
			2) Instructions may provide a
			clarity on appropriate table to
			be used for transactions
			which are out of GST levy and
			Schedule III covered
			transactions.
			3) IGST Credits on import of
			goods are not auto-populating
			for few months in the recent
			past, which is creating a
			working capital issue for
			business. Seamless flow of
			credit into the GSTR 3B may
			be ensured.
			be ensured.





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We are presenting before you the above-enumerated issues, challenges and wherever required, we have also given recommendations for your consideration.

We the members of Karnataka State Chartered Accountants Association, on behalf of the entire Chartered Accountants fraternity and also on behalf of the trade and industry appeal you to consider our above recommendations on various issues populated as above. GST intends to simplify tax compliance, and we believe that implementation of the above suggestions will take us a step closer towards achieving 'Ease of doing Business'.

Yours sincerely,

For Karnataka State Chartered Accountants Association ®

CA PRAMOD SRIHARI

CA VIJAYKUMAR M PATEL

President

Secretary

CA SIDDESH NAGARAJ GADDI

Eddern SNGaddi

Chairman Representation Committee

CC -

- 1. Shmt. Nirmala Sitharaman, Hon'ble Minster of Finance
- 2. Shri. Basavraj Bommai, Hon'ble Chief Minister of Karnataka
- 3. The Commissioner of Commercial Taxes, State of Karnataka
- 4. The Principal Chief Commissioner of Central Tax, Karnataka