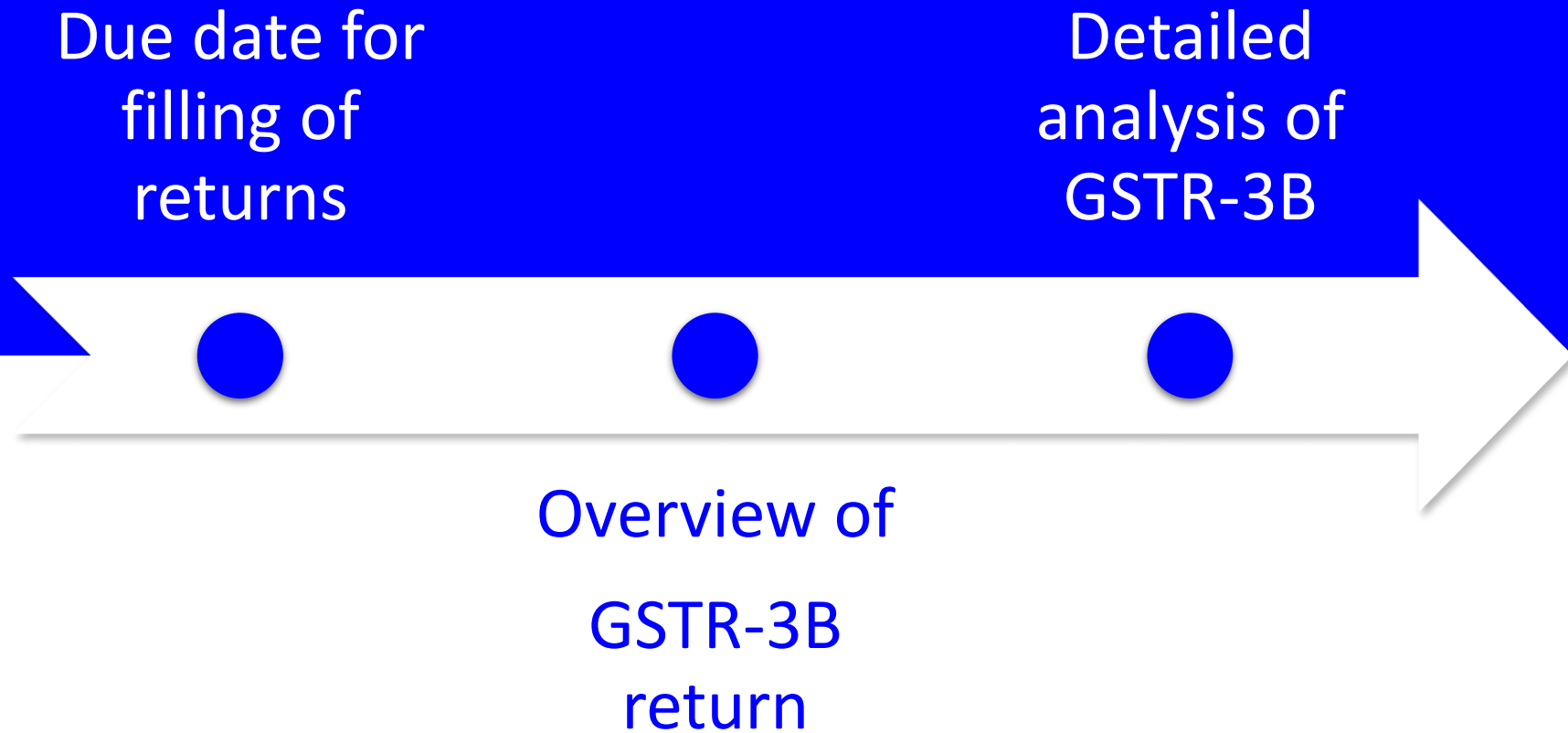


Optitax's<sup>®</sup>

# Return filing under GSTR-3B

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# Presentation Agenda



# Due date for filling of returns for the month of July and August

Type of return	Month	Due date	Extended due date
GSTR-1 (Outward supply)	July	10 August 17	5 September 17
	August	10 September 17	20 September 17
GSTR-2 (Inward supply)	July	15 August 17	10 September 17
	August	15 September 17	25 September 17
GSTR-3 (Return)	July	20 August 17	15 September 17
	August	20 September 17	30 September 17

# Overview of GSTR-3B return

GSTR-3B is a simplified return introduced by the Government that needs to be filed in the first two months i.e. July & August in lieu of the normal returns

## Due Date

- 20 August for July month
- 20 September for August month

Only for initial two months from September onwards normal returns to be filed

GSTR-3 will be auto generated on the basis of data furnished in GSTR-1, GSTR-2 and GSTR-3B. Part A of GSTR-3 will be generated on the basis of details furnished in GSTR-1 and GSTR-2. Further, Part B will be generated on the basis of details furnished in GSTR-3B

If any liability arises subsequently it will be paid along with interest and any excess tax paid will be credited to electronic credit ledger

No clarity on availability of transitional credit

# Auto generation of GSTR-3

**GSTR-1**

**GSTR-2**

**GSTR-3B**

**Part-A**

**Part-B**

**GSTR-3**

**Any liability**

– Discharge along with interest

**Any excess payment**

– Credited to electronic credit ledger

# Overview of GSTR-3B return

## FORM GSTR-3B

[See rule 61(5)]

Year				
Month				

1.	GSTIN																
2.	Legal name of the registered person	Auto Populated															

### 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					

# Overview of GSTR-3B return

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			

# Overview of GSTR-3B return

## 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				



# Overview of GSTR-3B return

## 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 supply		
Non GST supply		

# Overview of GSTR-3B return

## 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									

# Overview of GSTR-3B return

## 6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

1) 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

2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately

---

# Step by step procedure filing of GSTR-3B

**Step 1** – Go to GSTN portal [www.gst.gov.in](http://www.gst.gov.in)

**Step 2** – Click on Login tab and login into account by using user id and password created at the time of migration or new registration

**Step 3** – After login, the Dashboard will be shown – please refer next slide

# Step by step procedure filing of GSTR-3B



Dashboard

Services ▾

Notifications & Circulars ▾

Acts & Rules ▾

Dashboard

Last logged in on **16/08/2017 20:52**

Currently logged in from IP: **116.75.186.143**

Welcome [redacted] to GST Common Portal



**27AACP** [redacted]

[View Profile](#)

### Quick Links

- [Check Cash Balance](#)
- [Liability ledger](#)
- [Credit ledger](#)

Click on return dashboard  
to file GSTR-3B



te to your chosen page through  
el given below

[RETURN DASHBOARD >](#)

[CREATE CHALLAN >](#)

[VIEW NOTICE\(S\) AND ORDER\(S\) >](#)



Click on Create challan to  
make payment

# Step by step procedure filing of GSTR-3B



Goods and Services Tax



Dashboard

Services ▾

Notifications & Circulars ▾

Acts & Rules ▾

Dashboard > Returns

English

## File Returns

Financial Year \*

Return Filing Period \*

\* Indicates Mandatory Fields

2017-18 ▾

July ▾

SEARCH



Select month for which  
GSTR-3B to be filed



After selection of month  
please click on search tab

# Step by step procedure filing of GSTR-3B



### File Returns

• Indicates Mandatory Fields

Financial Year •

Return Filing Period •

**Details of outward supplies of goods or services**

GSTR1

**Due Date - 05/09/2017**

PREPARE ONLINE

PREPARE OFFLINE

**Auto Drafted details**

GSTR2A

Please click on prepare online tab to fill GSTR-3B return

**Monthly Return**

GSTR3B

**Due Date - 20/08/2017**

PREPARE ONLINE

# Step by step procedure filing of GSTR-3B

## Overview of content of GSTR-3B

### 3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

### 3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

### 4. Eligible ITC

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

Please click on respective heading tab for filling of relevant information in that heading tab

### 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹0.00	₹0.00

### 5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

### 6. Payment of tax

Balance Liability	Paid through Cash
₹0.00	₹0.00
Paid through Credit	
₹0.00	



# Step by step procedure filing of GSTR-3B

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

Da

Dashboard > Returns > GSTR3B > Outward and Reverse Charge Inward

English

### 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)	₹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				

CANCEL

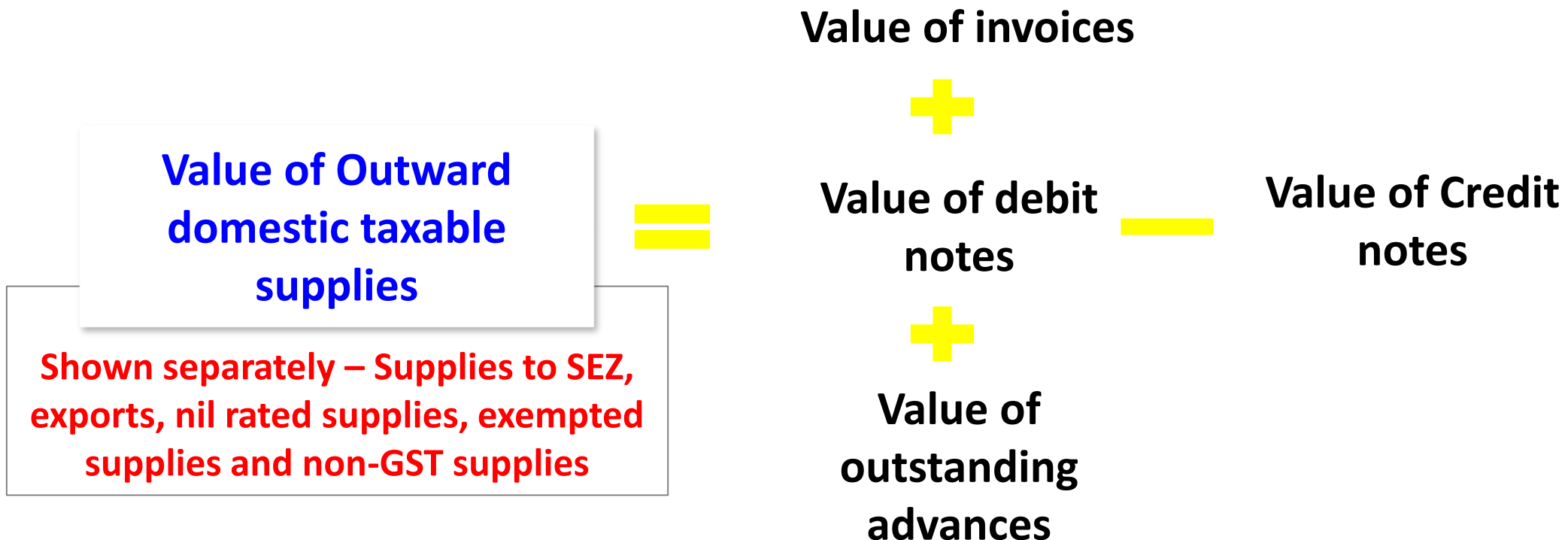
CONFIRM



# Step by step procedure filing of GSTR-3B

## 3.1 (a) Outward taxable supplies (other than zero rated, nil rated and exempted)

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



# Step by step procedure filing of GSTR-3B

## 3.1 (b) Outward taxable supplies (zero rated )

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(b) Outward taxable supplies (zero rated )	₹0.00	₹0.00			₹0.00

### Zero rated supplies

- Deemed exports
- Export with payment of IGST
- Export without payment of IGST
- Supplies to SEZ with payment of IGST
- Supplies to SEZ without payment of IGST

This option is blocked because exports, supplies to SEZ and deemed export will always be treated as inter State transaction

# Step by step procedure filing of GSTR-3B

## 3.1 (d) Inward supplies (liable to reverse charge)

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

**Reverse charge mechanism**

**Notified goods or services**

Goods transport agency, import of services, directors fees, sponsorship, legal fees etc

**Procurement from unregistered persons aggregate value more than Rs.5000/- per day**

- Liability also arises in case of advance given to the unregistered person (URP)
- Payment voucher will have to be prepared for each payment to the URD
- HSN wise consolidated invoice to be prepared at the end of each month for purchases from unregistered person

# Step by step procedure filing of GSTR-3B

## 3.1 (c) Other outward supplies (Nil rated, exempted)

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(c) Other outward supplies (Nil rated, exempted)	₹0.00				

### Nil rated

No rate under GST rate schedules  
E.g. milk, curd, lassi, Puja samagri etc

### Exempted

Taxable supplies having rate under GST rate schedules but exempted by virtue of notification

### In terms of Section 2(47) of CGST Act, 2017

- Exempt supply includes supplies which are wholly exempt, nil rates and non taxable supplies. The above bifurcation is only for reporting purpose. For reversal of ITC under Section 17(1) & 17(3) read with Rule 42 & 43, total of exempt supplies will have to be considered i.e. exempt supplies, nil rated and non taxable supplies

# Step by step procedure filing of GSTR-3B

## 3.1 (d) Non-GST supplies

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(e) Non-GST outward supplies	₹0.00				

**Non-GST  
supplies**

Electricity, Securities, Land, Building, liquor, Petroleum products etc

# Step by step procedure filing of GSTR-3B

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

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

Supplies made to Unregistered Persons

<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	Select ▼	₹0.00	₹0.00

**Outward taxable inter State supplies to unregistered person**

State wise details should be mentioned

# Step by step procedure filing of GSTR-3B

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

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

Supplies made to Unregistered Persons <span style="float: right;">+</span>			
<u>Supplies made to Composition Taxable Persons</u> <span style="float: right;">-</span>			
<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	Select ▼	₹0.00	₹0.00

ADD REMOVE

**Details of inter State outward taxable supplies to composition taxable person**

Status of customer can be ascertained on following link  
<https://services.gst.gov.in/services/auth/listoftaxpayer>



# Step by step procedure filing of GSTR-3B

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

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

Supplies made to Unregistered Persons				+
Supplies made to Composition Taxable Persons				+
Supplies made to UIN holders				-
<input type="checkbox"/>	<b>Place of Supply (State/UT)</b>	<b>Total Taxable value (₹)</b>	<b>Amount of Integrated Tax (₹)</b>	
<input type="checkbox"/>	Select ▼	₹0.00	₹0.00	

**Inter State supplies to special Status entity**

# Step by step procedure filing of GSTR-3B

## 4. Eligible ITC

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<b>(A) ITC Available (whether in full or part)</b>				
(1) Import of goods	₹0.00			₹0.00
(2) Import of services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(5) All other ITC	₹0.00	₹0.00	₹0.00	₹0.00
<b>(B) ITC Reversed</b>				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00
<b>(C) Net ITC Available (A) - (B)</b>	₹0.00	₹0.00	₹0.00	₹0.00

### Exempt supplies includes

- Wholly exempted goods/services
- Land & Building – Stamp value
- Securities – 1% of sale value
- Liquor
- Petroleum products

# Step by step procedure filing of GSTR-3B

## 4. Eligible ITC

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<b>(D) Ineligible ITC</b>				
(1) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00

***Section 17(5) specifies the category of inputs or inputs services on which Input tax credit is not eligible e.g. rent a cab, foods and beverages, personal consumption etc.***

# Step by step procedure filing of GSTR-3B

## 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	₹0.00	₹0.00
Non GST supply	₹0.00	₹0.00

CANCEL

CONFIRM

- **Composition dealer will issue a Bill of supply instead of Tax Invoice**
- **Tax payer can check status of recipient on website**  
<https://services.gst.gov.in/services/auth/listoftaxpayer>
- **Exempt supply & Nil rated inward supplies – Milk, Curd, exemption of Rs.1500/750/- for GTA services, exemption to procurement below Rs.5000/- from unregistered person etc.**
- **Non GST inward supply – Salary, electricity, liquor, petroleum products etc.**

# Step by step procedure filing of GSTR-3B

## 5.1 Interest & late fee payable

ⓘ Declare interest payable on tax liabilities on supplies attracting reverse charge as well as other than reverse charge

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	₹0.00	₹0.00	₹0.00	₹0.00
Late Fees		₹0.00	₹0.00	

CANCEL

CONFIRM

# Step by step procedure filing of GSTR-3B

Dashboard > Returns > GSTR3B

English

## GSTR-3B - Monthly Return

GSTIN - 27AACPL [REDACTED]  
FY - 2017-18

Legal Name - [REDACTED]  
Return Period - July

Status - Not Filed  
Due Date - 20/08/2017

GSTR3B submission is required for enabling payment of tax.

### 3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

### 3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

### 4. Eligible ITC

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

### 5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹0.00	₹0.00

### 5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

### 6. Payment of tax

Balance Liability	Paid through Cash
₹0.00	₹0.00
Paid through Credit	
₹0.00	

### 7. TDS/TCS Credit

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	
₹0.00	

File GSTR-3B with DSC/EVC



I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK

SAVE GSTR3B

SUBMIT

FILE GSTR-3B WITH DSC

FILE GSTR-3B WITH EVC

# Thank You !

---

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