



**Precaution &
Pointers while
filing GST
Returns**

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Returns



Various Returns in GST

GSTR 3B

- Monthly return
- 20th and 22nd
- Payment of tax
- Late fee
- Interest

GSTR 1

- Monthly Filing
- Quarterly filing if turnover upto 1.5 crore
- IFF facility

GSTR 9C

- Applicable if Turnover above 5 crore
- Turnover Reconciliation as per Audited and GST
- Additional Liability
- GST Ratewise

GSTR 09

- Exemption from filing annual return in FORM GSTR-9/9A for FY2021-22 for AATO up to Rs.2 crores.
- **HSN wise Quantity data**

Due Dates for filing GST Returns

- GSTR 1 : 11th day of next month for monthly return filers
13th day of next month for quarterly return filers
- GSTR 3B :
- 20TH Day of next month (for monthly return filers)
- Opting for the QRMP scheme
 - For category X states/UT: 22nd Jul 2022
 - For category Y states/UT: 24th Jul 2022
- The tax filers from 15 States/ UTs, i.e., Chhattisgarh, Madhya Pradesh, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh will now be having the last date of filing GSTR-3B returns as 22nd of the month without late fees.
- taxpayers from the 22 States/UTs of Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha having annual turnover below Rs 5 crore in previous financial year will now be having last date of filing the GSTR-3B as 24th of the month without late fees.

Late Fees

Return type	Maximum late fees cap per return	Criteria
GSTR 1 / GSTR 3B	Rs. 500 (Rs. 250 each for CGST and SGST)	Nil tax liability
	Rs. 2000 (Rs. 1000 each for CGST and SGST)	Taxpayers having Annual Aggregate Turnover in preceding year up to Rs 1.5 crore. (Not filing Nil return)
	Rs. 5000 (Rs. 2500 each for CGST and SGST)	Taxpayers having Annual Aggregate Turnover in preceding year between Rs 1.5 crore to Rs. 5 crores (Not filing Nil return)
	Rs. 10000 (Rs. 5000 each for CGST and SGST)	Taxpayers having Annual Aggregate Turnover in preceding year above Rs. 5 crores (Not filing Nil return)

- As per the latest amendments of the GST Act, GST late filing penalty has been reduced to Rs. 25 per day under the CGST law and Rs. 25 per day under the SGST law, making it a total of Rs. 50 per day for both intra and interstate supplies.
- Filing a NIL return is mandatory even if no GST payments were made to the Income Tax department :Rs. 20 per day, i.e., Rs. 10 per day under CGST and Rs. 10 per day under SGST, by the recent GST amendments.

Other points

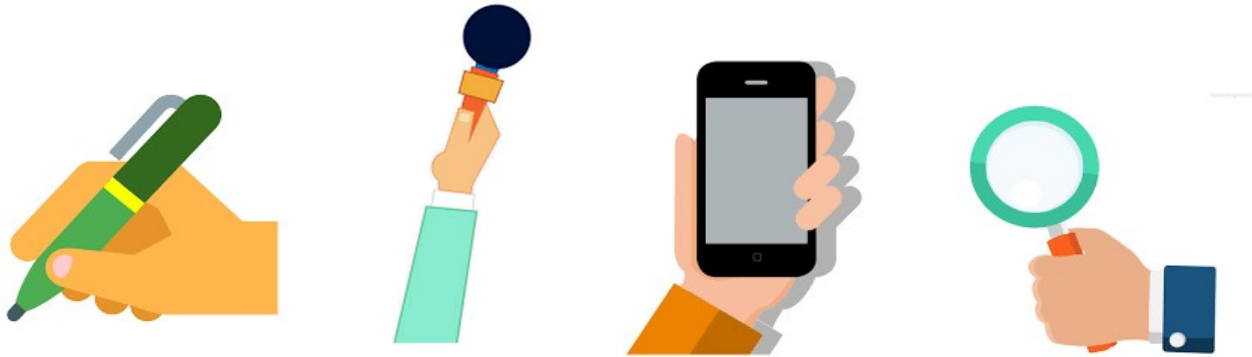
E-way Bill Blocking

- If the taxpayers have not filed the latest two successive month returns on the GST Common Portal, then these taxpayers will be blocked for the generation of the e-way bills as per the rule. The E-way Bill system will communicate with the GST Common Portal to find out the filing details of the taxpayers.

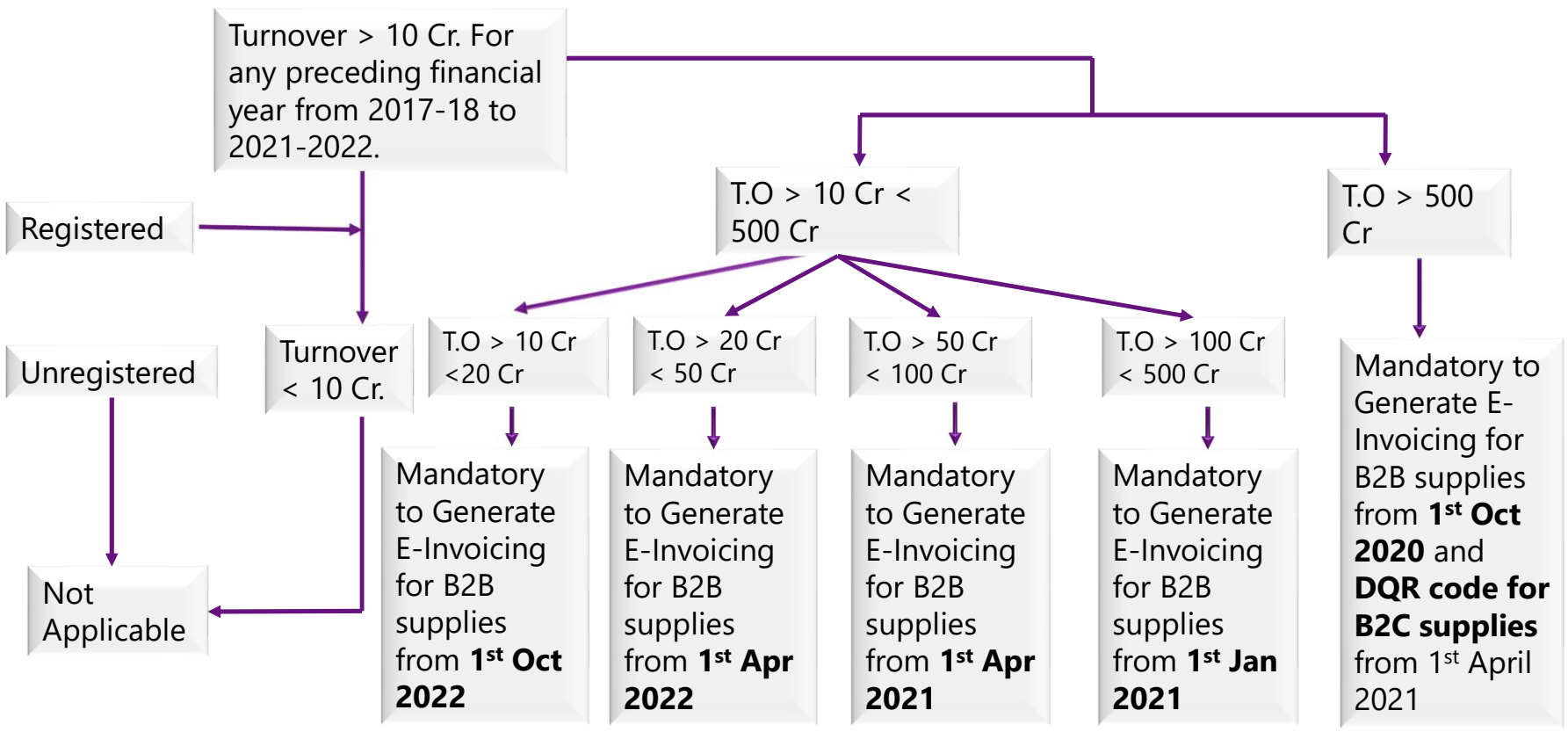
QRMP Scheme

- Under the QRMP scheme, registered taxpayers having an aggregate turnover of up to Rs. 5 crores in the previous fiscal year are allowed to file returns once a quarter while making tax payments every month.
- In case the aggregate turnover goes beyond the threshold of **Rs. 5 crores in any quarter** during the current financial year, then he/she will lose eligibility under this scheme from the next quarter.

Form GSTR-1



Applicability of E-invoicing



Example of Applicability of E-invoicing

Year	Turnover(in crores)					
	Example 1	Example 2	Example 3	Example 4	Example 5	Example 6
2017-18	3	45	70	1000	15	45
2018-19	4	50	102	45	18	16
2019-20	8	52	98	45	17	48
2020-21	9	49	99	45	20.5	47
2021-22	12	50	95	45	19	49
E-invoice applicability from	1 October 2022	1 April 2021	1 January 2021	1 October 2020	1 April 2022	1 October 2022

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										
4B. Supplies attracting tax on reverse charge basis										
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

- Taxable Outward Supplies Made to Registered Persons Other than Supplies :
 - 4(A) regarding normal taxable supplies except those which are included in 4(B) & 4(C)
 - 4(B) supplies under reverse charge mechanism should be included rate-wise here
 - 4(C) supplies done by e-commerce operators regarding the collection of tax at source should be furnished operator-wise and rate-wise

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

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
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)							
GSTIN of e-commerce operator							

- 5A : All the interstate supplies attracting more than Rs. 2.5 lakh should be included invoice-wise and rate-wise here.
- 5B : All the supplies by the e-commerce operator to an unregistered person attracting the collection of tax at source should be uploaded rate-wise and invoice-wise.

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A. Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

- 6A : The taxpayer has to declare the details of export invoices in this table.
- 6B : Details of supply made to special economic zone unit/ developer should be reported invoice-wise and rate-wise
- 6C : Details of Deemed exports as per section 147 of CGST Act, 2017 should be reported invoice-wise and rate-wise

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
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)					
GSTIN of e-commerce operator					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

- 7A(1) : rate-wise details of intra-state supplies made to the unregistered person and through e-commerce operator
- 7A(2) : Person-wise and rate-wise details of supplies made in 7A (1) through e-commerce operator attracting the collection of tax at source
- 7B(1) : State-wise and rate-wise details of inter-state supplies below Rs. 2.5 lakh
- 7B(2) : Person-wise and rate-wise details of supplies mentioned in 7B(1) through e-commerce operator for collection of tax at source

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
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			

- Details of all the NIL Rated, Exempted and Non-GST Outward Supplies which shall be further broken down into inter and intra state supplies.

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]

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers					Rate	Taxable Value	Amount				Place of supply	
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice No.	Shipping bill No.	Value	Integrated Tax			Central Tax	State / UT Tax	Cess			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

- Any amendment to details in Table 4 and 5 of GSTR 1 shall be shown separately in table 9A/9B/9C/10

10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)

Amended amount - Total	0	Net Value	0.00
Net differential amount (Amended - Original)			0.00

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

Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
I Information for the current tax period						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
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)						
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]						
Month						

- Under this section, all the details of advance received and adjusted in the current time period will be included.
- 11A : the details of the advance amount received without the invoice issued.
 - 11A(1) : rate-wise intra-state supplies
 - 11A(2) : rate -wise inter-state supplies
- 11B : the details of the advanced amount received earlier and adjusted this time in table no. 4,5,6 and 7
 - 11B(1) : rate-wise intra-state supplies
 - 11B(2) : rate-wise inter-state supplies
- Part ii of table 11 includes amendments to the previous tax period in table 11A and 11B

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

- Summary of supplies affected against a particular HSN code to be reported only in summary table.
- It will be optional for taxpayers having annual turnover up to Rs. 1.50 Cr but they need to provide information about description of goods.
- Turnover up to 5 crores – 4 digits
- Turnover above 5 crores – 6 digits
- The Govt has reserved the power to notify up to 8 digits.
- HSN codes of 8 digits are mandatory only in case of export and imports of goods.

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
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)					

The sections require all the details of the invoice and its relevant issues in the tax period, revised invoices, credit notes and debit notes.

Rule 59 - Form and manner of furnishing details of outward supplies

- (6) Notwithstanding anything contained in this rule, -
- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B 6[for the preceding month];
- (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period;

8[(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.]

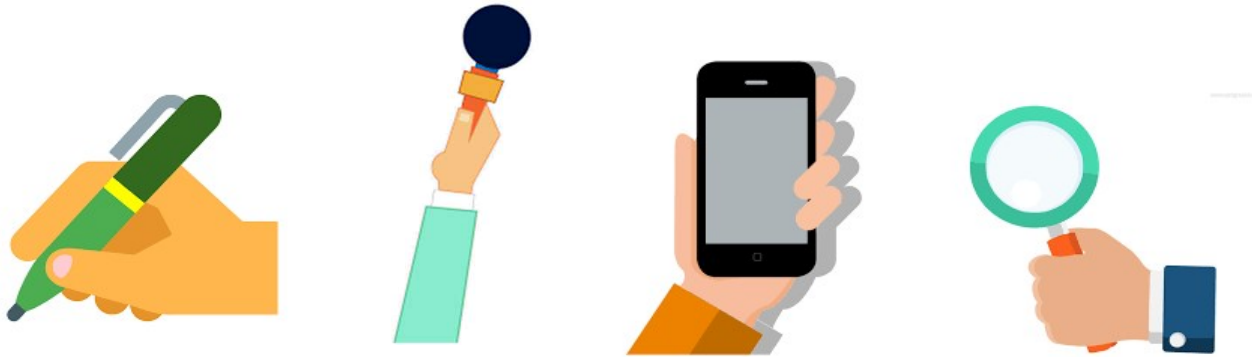
88C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.

- (1) Where the tax payable by a registered person, in accordance with the statement of outward supplies furnished by him in FORM GSTR-1 or using the Invoice Furnishing Facility in respect of a tax period, exceeds the amount of tax payable by such person in accordance with the return for that period furnished by him in FORM GSTR-3B, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01B, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to-
 - (a) pay the differential tax liability, along with interest under section 50, through **FORM GST DRC-03**; or
 - (b) explain the aforesaid difference in tax payable on the common portal,
- within a period of **seven days**.

88C. Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.

- (2) The registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in that sub-rule, either,-
 - (a) pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or
 - (b) furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B, within the period specified in the said sub-rule.
- (3) Where any amount specified in the intimation referred to in sub-rule (1) remains unpaid within the period specified in that sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.”.

Amendments in Form GSTR-1



In the said rules, in FORM GSTR-1, -

- (a) in the box,-
- (i) for the word, “Year”, the words, “Financial Year” shall be substituted;
- (ii) for the word, “Month”, the words, “Tax period” shall be substituted;
- (b) for Table 3, the following table shall be substituted, namely:-

Earlier

"3.	(a)	Aggregate Turnover in the preceding Financial Year
	(b)	Aggregate Turnover – April to June, 2017"

Now

"3.	(a)	ARN
	(b)	Date of ARN "

- (c) in Table 4A, for the brackets, letters and words, “(i) attracting reverse charge and (ii) supplies made through e-commerce operator”, the words, brackets and letters, “attracting reverse charge (including supplies made through e-commerce operator attracting TCS)” shall be substituted;
- (d) Table 4C and entries relating thereto shall be omitted;
- (e) In Table 5A, for the figure, letters, words and brackets, “5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)”, the words, brackets, letters, “Outward supplies (including supplies made through e-commerce operator, rate wise)” shall be substituted;
- (f) Table 5B and entries relating thereto shall be omitted;

(g) for the Table 7, the following table shall be substituted, namely:-

Earlier

*Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
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)					
GSTIN of a e-commerce operator					
7B. Inter-State Supplies where invoice value is upto ₹ 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

Now

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise] Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					

Activ

(h) in Table 9, -

- (i) in the heading, for the words and letters “debit notes, credit notes, refund vouchers”, the words, “debit and credit notes” shall be substituted;
- (ii) for the words and letter, “Revised details of document or details of original Debit or Credit Notes or refund vouchers”, the words and letter, “Revised details of document or details of original Debit or Credit Notes” shall be substituted;
- (iii) in the sub-heading, in column no. 2 and 3, the word, “~~Inv.~~” shall be omitted;
- (iv) in the sub-heading, in column no. 5 and 6, for the word, “Invoice”, the word “Document” shall be substituted;

- (i) in Table 9A, for the words, “If the invoice/Shipping bill details furnished earlier were incorrect”, the words, “Amendment of invoice/Shipping bill details furnished earlier” shall be substituted;
- (j) in Table 9B, the words, “/Refund voucher” shall be omitted;
- (k) In Table 9C, for the words and brackets, “Debit Notes/Credit Notes/Refund voucher [amendments thereof]”, the words and brackets, “Debit Notes/Credit Notes [Amended]” shall be substituted;
- (l) in Table 10, for the word, “Month”, the words, “Month/Quarter” shall be substituted;
- (m) Table 10A (1) and entries relating thereto shall be omitted;
- (n) Table 10B (1) and entries relating thereto shall be omitted;
- (o) in Table 11, in the heading, after the words, “earlier tax period”, the brackets and words, “(Net of refund vouchers, if any)” shall be inserted;
- (p) in Table 12, in the sub-heading, in column no. 3, the brackets and words, “(Optional if HSN is provided)” shall be omitted;

(q) After Table 13 and before Verification, the following tables shall be inserted, namely:-

- 14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	GSTIN of e-Commerce operator	Net value of supplies	Integrated tax	Tax amount		
				Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which ecommerce operator is liable to collect tax u/s 52						
(b) Supplies on which ecommerce operator is liable to pay tax u/s 9(5)						

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)								

15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Document no.	Document date	Rate	Value of supplies made	Tax amount				Place of supply
								Integ-rated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered											
	Unregistered											
Unregistered	Registered											
	Unregistered											

15A (I). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for registered recipients]

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply	
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date			Inte-grated tax	Central tax	State / UT tax	Cess		
	1	2	3	4	5	6	7	8								9
Registered																
Unregistered																

15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised Details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period	GSTIN of supplier			Integrated Tax	Central Tax	State /UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										

(r) For the instructions, the following shall be substituted, namely:-

- A. General Instructions

- 1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number

 - b. UIN: Unique Identity Number

 - c. UQC: Unit Quantity Code

 - d. HSN: Harmonized System of Nomenclature

 - e. POS: Place of Supply (Respective State)

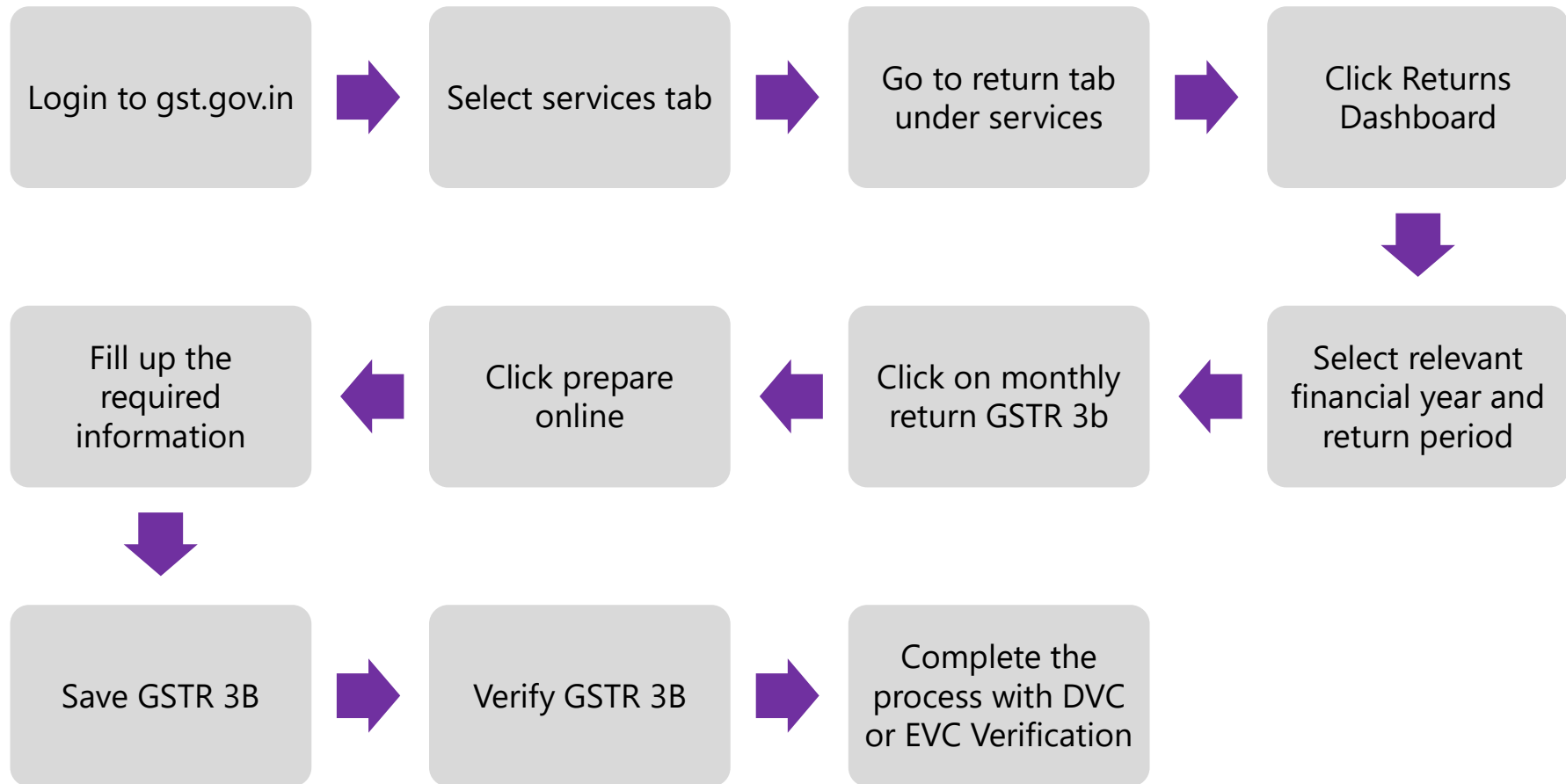
(r) For the instructions, the following shall be substituted, namely:-

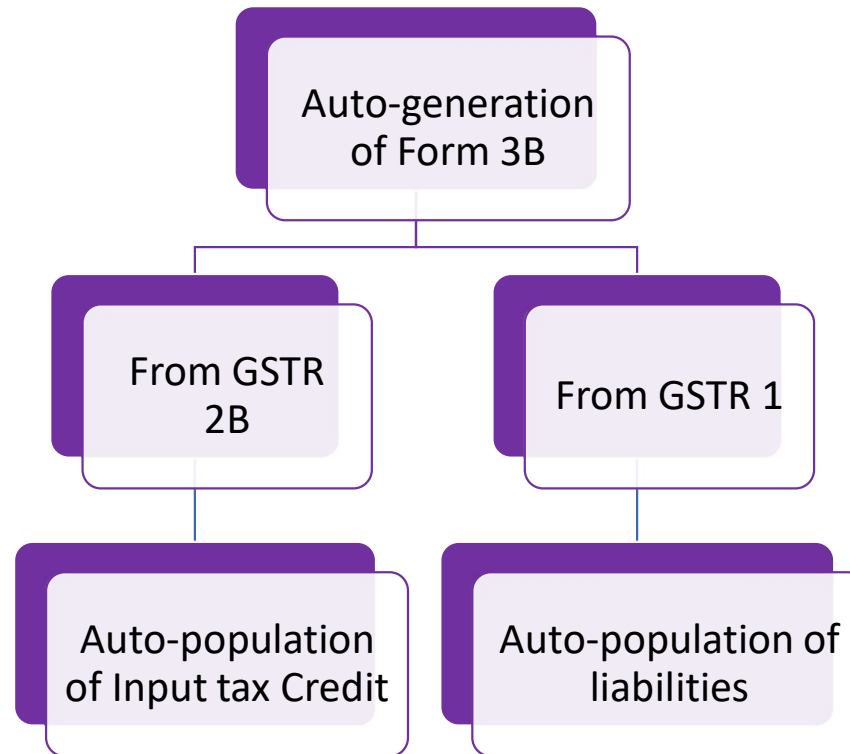
- f. TCS: Tax collection at source by e-commerce operator
- g. SEZ: Special Economic Zone
- h. ECO: E-commerce operator
- i. DTA: Domestic Tariff Area
- j. B to B: Supplies from one registered person to another registered person
- k. B to C: Supplies from registered person to unregistered person
- 2. Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.

Form GSTR-3B



How to submit return Online





Editing facility is also available to registered persons

GSTR 2B : Came into existence from July 2020

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

<i>Nature of Supplies</i>	<i>Total Taxable value</i>	<i>Integrated Tax</i>	<i>Central Tax</i>	<i>State/UT Tax</i>	<i>Cess</i>
1	2	3	4	5	6
(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 Taxable 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				
Total	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00

- **Outward taxable supplies** : Only include supplies on which GST is charged by us.
Value of Taxable Supplies = Value of invoices + value of debit notes – value of credit notes.
- **Outward Taxable supplies (Zero Rated)** : Includes supplies which attract Zero rate of tax.
- **Other Outward Taxable supplies (Nil rated, exempted)** : Includes Nil rated or exempt supplies.
- **Inward Supplies Liable to Reverse charge** : Includes Purchases on which tax is paid on reverse charge.
- **Non-GST Outward Supplies** : Supplies on which GST is not applicable.

3.2 Out of supplies made in 3.1 (a) above, details of inter-state supplies made

Nature of Supplies	Total taxable value	Integrated tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

Details of inter state supplies made to unregistered persons, Composition taxable persons and UIN Holders

Point to be noted

The information sought in table 3.2 (Interstate supplies) of Form **GSTR 3B** is required to be furnished, place of supply-wise. Registered persons making interstate supplies - shall update their customer database properly with correct State name and ensure that correct PoS is declared in the tax invoice and in Table 3.2 of FORM GSTR-3B while filing their return, so that tax reaches the Consumption State as per the principles of destination-based taxation system.

For assisting the registered persons, Table 3.2 of **FORM GSTR-3B** is being auto-populated on the portal based on the details furnished by them in their **FORM GSTR-1**.

It is further advised that any amendment carried out in Table 9 or Table 10 of FORM GSTR-1 or any entry in Table 11 of **FORM GSTR-1** relating to such supplies should also be given effect to while reporting the figures in Table 3.2 of **FORM GSTR-3B**.

According to section 37(4) of CGST Act, w.e.f 01.10.2022, a taxpayers shall not be allowed to file GSTR-1 if previous GSTR-1 is not filed

As per sec 39(10), a taxpayer shall not be allowed to file GSTR-3B if GSTR-1 for the said tax period is not filed.

4. Eligible ITC				
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	₹ 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

- ITC Available on import of goods and services : Amount of input tax credit on imports which the registered person is eligible to take.
- Inward supplies liable to reverse charge (other than 1 & 2 above) : Amount of Input claimed relating to RCM.
- Inward supplies from ISD : Includes inward supply of service from input service distributor.
- All other ITC : Input claimed on domestic purchases

(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(2) Others	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(C) Net ITC Available (A)-(B)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00

Reversal as per Rule 42 & 43 : These rules require that input credit must be reversed for goods and services, where they have been used partly for business and partly for other purposes, **to the extent not used for business.**

Other reversal : Any other ITC which has been reversed in the books by you.

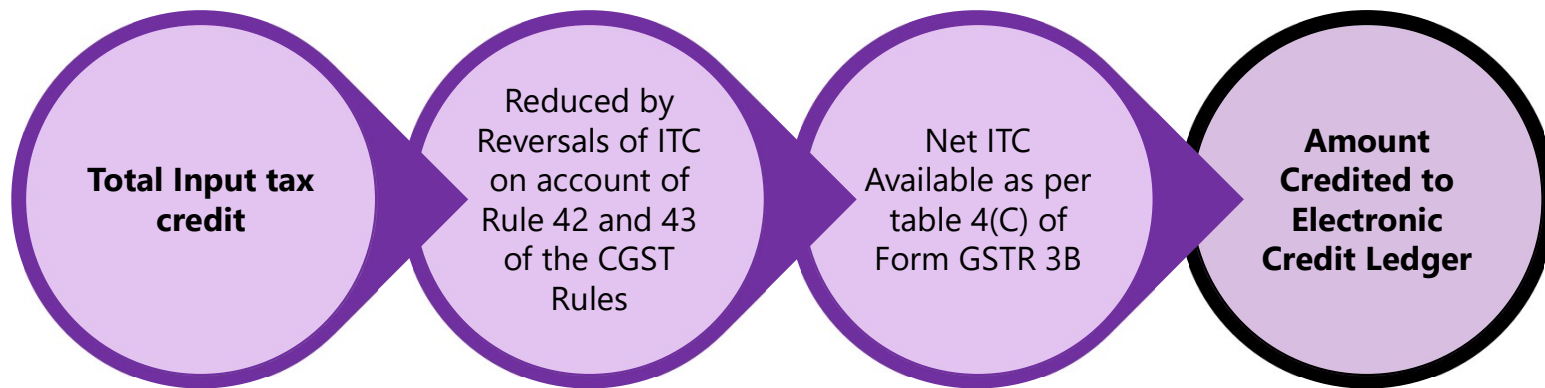
Net ITC Available : This will be auto-populated.

Table 4(B)(1) – ITC reversal permanent in nature.

Table 4(B)(2) – ITC reversal temporary in nature. When reclaimed report in Table 4(A)(5) and Table 4(D)(1)

Reversals of ITC on account of Rule 42 and 43 of the CGST Rules

- Required to be made by the registered person, on his own ascertainment, in Table 4(B) of the said form.

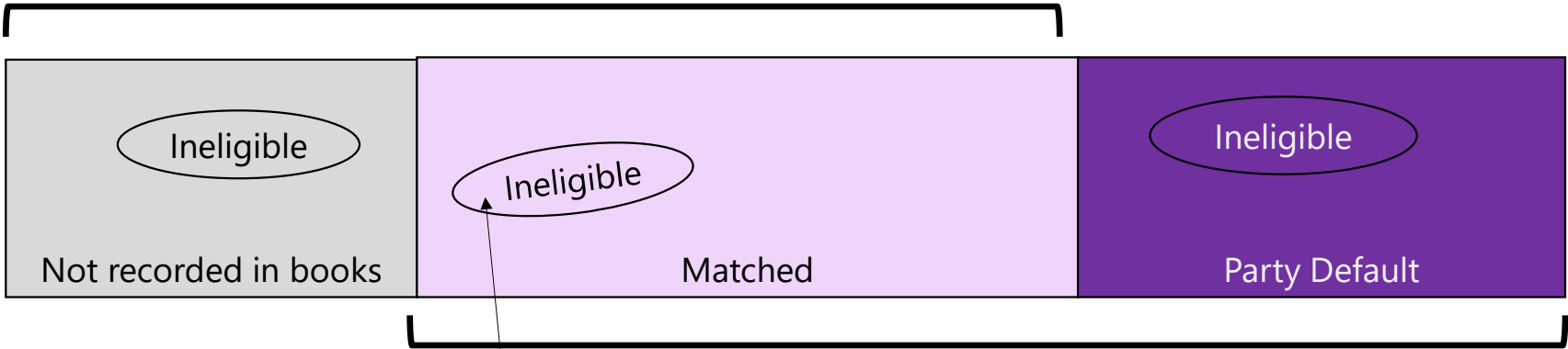


- it is important that any reversal of ITC or any ITC which is ineligible under any provision of the CGST Act should not be part of Net ITC Available in Table 4(C) and accordingly, should not get credited into the ECL of the registered person.

Report in Table 4(A)(5)

As per GSTR 2B

Will not become a part of GSTR 3B



Report in Table 4(B)(II)

Report in Table 4(B)(I)

Clarification regarding GSTR-3B:

The information sought in Table 3.2 of FORM GSTR-3B is required to be furnished, place of supply-wise, even though the details of said supplies are already part of the supplies declared in Table 3.1 of the said FORM. For assisting the registered persons, Table 3.2 of FORM GSTR-3B is being auto-populated on the portal based on the details furnished by them in their FORM GSTR-1.

It is further advised that any amendment carried out in Table 9 or Table 10 of FORM GSTR-1 or any entry in Table 11 of FORM GSTR-1 relating to such supplies should also be given effect to while reporting the figures in Table 3.2 of FORM GSTR-3B

It may be noted that the entire set of data that is available in FORM GSTR-2B is carried to the table 4 in FORM GSTR-3B, except

- a. for the details regarding ITC that is not available to the registered person either on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or
- b. where the recipient of an intra-State supply is located in a different State / UT than that of place of supply.

Circular No. 170/02/2022-GST

Clarification regarding GSTR-3B:

It is pertinent to mention that the ineligible ITC, which was **earlier not part of calculation** of eligible/available ITC, is now part of calculation of eligible/available ITC **in view of auto-population** of Table 4(A) of FORM GSTR-3B from various tables of FORM GSTR-2B.

It is important that any reversal of ITC or any ITC which is ineligible under any provision of the CGST Act **should not be part of Net ITC Available in Table 4(C)** and accordingly, should not get credited into the ECL of the registered person.

As the details of ineligible ITC under section 17(5) are being provided in Table 4(B), no further details of such ineligible ITC will be required to be provided in Table 4(D)(1)

Accordingly, it is clarified that the reversal of ITC of ineligible credit under section 17(5) or any other provisions of the CGST Act and rules thereunder is **required to be made under Table 4(B) and not under Table 4(D) of FORM GSTR3B.**

Table 4(B)(1) – ITC reversal permanent in nature.

Table 4(B)(2) – ITC reversal temporary in nature. When reclaimed report in Table 4(A)(5) and Table 4(D)(1)

Circular No. 170/02/2022-GST

Issues and treatment

Issue - ITC on inward supplies not recorded in books but available in GSTR 2B of August 2022

- Solution –1. Claim in GSTR 3B in Table 4A(5) and
 - 2.Reverse in 4B(2) – temporary reversal
 - 3.After annual reconciliation also if the ITC is not belonging to the taxpayer then, the following shall be disclosure:-
 - a. Claim in GSTR-3B Table 4A(5)
 - b. Reverse amount in Table 4B(1) - permanent reversal
 - c. Disclose in Table 4D(1).If recorded in books in later period,
 - a. Claim in GSTR-3B Table 4A(5)
 - b. Disclose in Table 4D(1).

Issue –Invoice dated Aug 2022 recorded in books in Aug 2022 and available in GSTR 2B of Aug 2022 but stock received in next month or later

- Solution – For Aug 22 GSTR 3B –
 1. Claim in GSTR-3B Table 4A(5)
 2. Reverse in 4B(2) - temporary reversal
- For subsequent GSTR 3B -
 1. Claim the amount in Table 4A(5)
 2. Disclose in Table 4D(1) claim shall be in Sept 2022 or in a later period based on the month in which stock is received.

Issues and treatment

Issue - ITC on inward supplies of prior period, available in the GSTR 2B of prior period but not availed in GSTR 3B

- Solution - 1.Claim ITC in GSTR-3B Table 4A(5)
2. Disclose in Table 4(D)(1).
And keep Invoice wise details for the same.

Issue - ITC on inward supplies recorded in books between April 2021 to December 2021, not available in GSTR 2B but ITC availed in GSTR 3B of prior period [ITC availed within the ad-hoc limit of 5% as per rule 36(4)]

- Solution - 1.Claim full amount in Table 4A(5)
2.Reverse in 4B(1) - permanent reversal full amount (This needs to be done as ITC is already availed in earlier period)

Issue - Reversal of ITC on inward supplies (credit notes) recorded in books in prior period, available in GSTR 2B of Aug 2022 but not yet reversed in GSTR 3B

- Solution - CN would auto-populate in 4B(2). However, it is not a reversal under rule 38,42,43 or section 17(5) and neither a temporary reversal. Ideally to consider as net off in Table 4A(5). Remove amount auto populating in Table 4B(2)

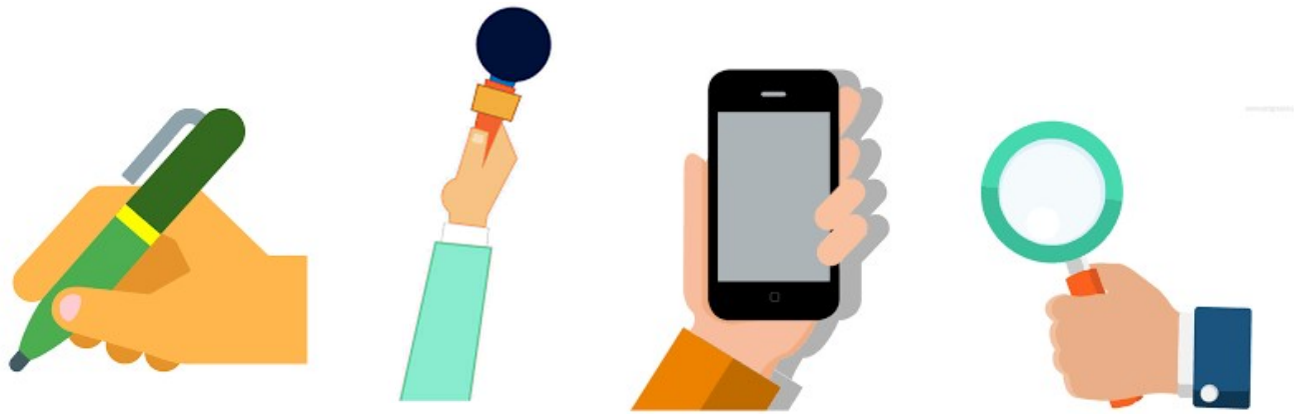
5. Values of exempt, Nil-rated and non-GST inward supplies		
<i>Nature of supplies</i>	<i>Inter-State supplies</i>	<i>Intra-state supplies</i>
1	2	3
From a supplier under composition scheme, Exempt and Nil rated	₹ 0.00	₹ 0.00
Non GST supply	₹ 0.00	₹ 0.00
Total	₹ 0.00	₹ 0.00

- **Values of exempt, Nil-rated and non-GST inward supplies** : Reporting of any purchases made by you of goods or services, which are from a composition dealer, are exempt, nil rated or not covered by GST at all.
- This reporting is to be done on the basis of inter and intra-state supplies.

6.1 Payment of tax								
Description	Total tax payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated tax	Central tax	State/UT tax	Cess			
(A) Other than reverse charge								
Integrated tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central tax	156825.00	4560.00	23224.00	-	-	129041.00	0.00	0.00
State/UT tax	156825.00	4560.00	-	23224.00	-	129041.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

- Payment of tax : Reporting of final tax payable on taxable supplies made by us which includes reporting of tax payable on outward liability, RCM on inward liability
- RCM tax has to be paid in cash only; ITC cannot be utilized towards RCM liability.
- Tax paid through ITC : Reporting of Input tax credit utilised for payment of output liability

Interest



Whether interest is payable if there is adequate balance in electronic cash ledger ?

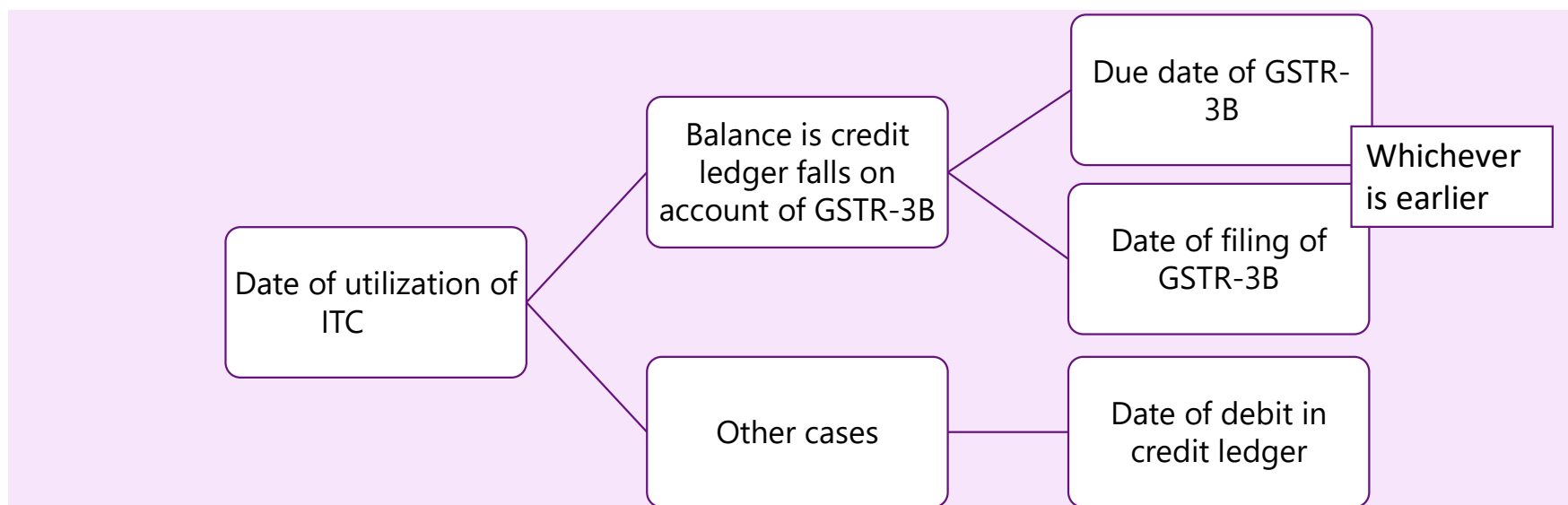
Example – ABC Limited is regular in payment of taxes. For the month of July 2019, GST of Rs 2.5 crores is paid through cash ledger on 19th August. However, as DSC was not available, GSTR-3B filing was pending. Due to some emergency, accountant forgot to file GSTR-3B and realized the same only while filing GSTR-3B for the month of August 2019 on 19th September. Accountant agrees that late fee @ Rs 50 per day would be payable however is of the view that no interest shall be payable as taxes were paid to the government on time.

Notification 08/2022 – Central Tax

Class Of Registered Person	Months	Period for which Interest is to be Nil
Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely :–		From the date of depositing the tax collected under subsection (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under subsection (4) of section 52.

When shall ITC wrongly availed shall be construed to have been utilised ?

Input tax credit wrongly availed shall be construed to have been utilized, when the balance in the electronic credit ledger **falls below the amount of input tax credit wrongly availed**, and the **extent of such utilization** of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed



Amendment to Section 50(3)

Earlier

- A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council

Amended by
Finance Act 2022
and notified by
09/2022 Central tax
from 5th July 2022

- Where the input tax credit has been wrongly **availed and utilized**, the registered person shall pay interest on such input tax credit wrongly availed and utilized, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed

Interest Rate – Sec 116 of Finance Act 2022

Rule 88B - Calculating interest on delayed payment of tax.-

Situation A

1. Tax is payable in respect of supplies made.
2. Supplies are declared in return **for the said** period
3. Return for the said period is filed before commencement of proceedings under Section 73/74

Sr no	Situation	Interest applicable on payments made through	Interest From	Interest Up to
A		Cash ledger only	Due date of filing GSTR-3B	Date of filing GSTR-3B
B	Other than A above under Section 50(1)	Cash ledger + Credit ledger	Date on which tax was due to be paid	Till the date such tax is paid
C	Under section 50(3)	Cash ledger + credit ledger	From the date of utilisation of such wrongly availed ITC	Till the date of reversal of such credit or payment of tax in respect of such amount



Order of Utilization of ITC

Order of utilization of ITC

ITC of...	Output IGST liability	Output CGST liability	Output SGST/UTGST liability
IGST	(I)	(II) – In any order and in any proportion	
(III) ITC of IGST to be completely exhausted mandatorily			
CGST	(V)	(V)	Not permitted
SGST/UTGST	(VII) Only after the ITC of CGST has been utilized fully	Not Permitted	(VI)

Statutory Provisions : section 49(5), section 49A, section 49B, rule 88A and Circular No. 98/17/2019 GST dated 23.04.2019

Order of Utilization of ITC

Rule 88A. Order of utilization of input tax credit.-

Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any, may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

Provided that the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully

SECTION 49A. Utilisation of input tax credit subject to certain conditions. —

Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

SECTION 49B. Order of utilisation of input tax credit. — Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax

Order of utilization of ITC

SECTION 49 (5). Payment of tax, interest, penalty and other amounts

- The amount of input tax credit available in the electronic credit ledger of the registered person on account of —
- a) integrated tax shall first be utilised towards payment of integrated tax and the amount remaining, if any, may be utilised towards the payment of central tax and State tax, or as the case may be, Union territory tax, in that order;
 - b) the central tax shall first be utilised towards payment of central tax and the amount remaining, if any, may be utilised towards the payment of integrated tax;
 - c) the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards payment of integrated tax : **[Provided** that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;]
 - d) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax : **[Provided** that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;]
 - e) the central tax shall not be utilised towards payment of State tax or Union territory tax; and
 - f) the State tax or Union territory tax shall not be utilised towards payment of central tax.

Order of Utilization of ITC – Example

Amount of ITC available and output tax liability under different tax heads :

Head	Output Tax Liability	ITC
IGST	1000	1300
CGST	300	200
SGST / UTGST	300	200
Total	1600	1700

Order of Utilization of ITC – Example

ITC of	Discharge of output IGST liability	Discharge of output CGST liability	Discharge of output SGST/UTG ST liability	Balance of ITC
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Option 1:

IGST	1000	200	100	0
CGST	0	100	0	100
SGST	0	0	200	0
Total	1000	300	300	100

Option 2:

IGST	1000	300	0	0
CGST	0	0	0	200
SGST	0	0	200+100	0
Total	1000	300	300	100

ITC of	Discharge of output IGST liability	Discharge of output CGST liability	Discharge of output SGST/UTG ST liability	Balance of ITC
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Option 3:

IGST	1000	100	200	0
CGST	0	200	0	0
SGST	0	0	100	100
Total	1000	300	300	100

Option 4:

IGST	1000	0	300	0
CGST	0	200+100	0	0
SGST	0	0	0	200
Total	1000	300	300	100

Thank you..

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