

Manual > Creation, Saving, Payment of Taxes & Filing of Form GSTR-3B Return

How can I create, save, pay taxes and file Form GSTR-3B return?

Form GSTR-3B is a simplified summary return and the purpose of the return is for taxpayers to declare their summary GST liabilities for a particular tax period and discharge these liabilities. A normal taxpayer is required to file Form GSTR-3B returns for every tax period.

Note:

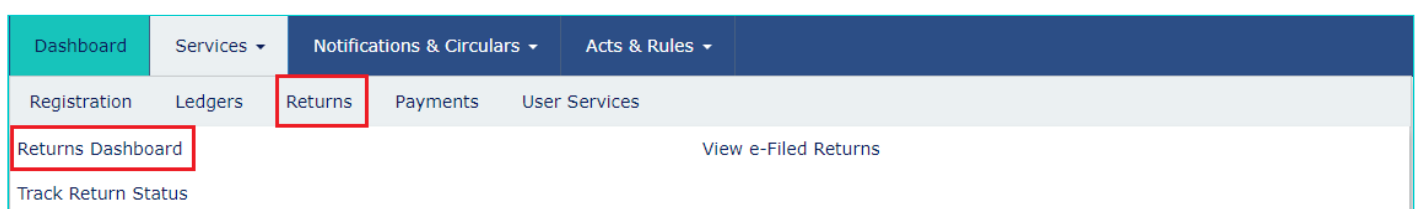
- Taxpayer has to file Form GSTR-3B even if there is no business activity. (Nil Return).
- Amendment of Form GSTR-3B is not allowed.
- For the taxpayers who have opted to file Form GSTR-1 on monthly frequency, the system generated GSTR-3B will be generated and will be available on their GSTR-3B dashboard page after Form GSTR-1 has been filed by them. This facility at present, has been enabled only for those taxpayers who have opted to file Form GSTR-1 at monthly frequency.

To create, save, pay taxes and file Form GSTR-3B return, perform the following steps:

1. [Login and Navigate to Form GSTR-3B – Monthly Return page](#)
2. [Enter Details in Section - 3.1 Tax on outward and reverse charge inward supplies](#)
3. [Enter Details in Section - 3.2 Inter-state supplies](#)
4. [Enter ITC Details in Section - 4. Eligible ITC](#)
5. [Enter Details in Section - 5. Exempt, nil and Non GST inward supplies](#)
6. [Enter Details in Section - 5.1 Interest and Late Fee](#)
7. [Preview Draft Form GSTR-3B](#)
8. [Enter Payment Details in Section - 6.1 Payment of Tax](#)
9. [Create Challan](#)
10. [File Form GSTR-3B](#)
11. [Download Filed Return](#)
12. [View Return Status](#)

Login and Navigate to Form GSTR-3B – Monthly Return page

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** command.



2. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to file the return from the drop-down list. Click the **SEARCH** button.

File Returns

Nil return for GSTR-1, GSTR-3B and CMP-08 can now be filed through SMS.

Indicates Mandatory Fields

Financial Year* Return Filing Period*

3. The **File Returns** page is displayed. This page displays the due date of filing the returns, which the taxpayer is required to file using separate tiles.

In the Form GSTR3B tile, click the **PREPARE ONLINE** button.

<p>Details of outward supplies of goods or services GSTR1</p> <p>Status- Filed</p> <p><input type="button" value="VIEW"/> <input type="button" value="DOWNLOAD"/></p>	<p>Auto Drafted details (For view only) GSTR2A</p> <p><input type="button" value="VIEW"/> <input type="button" value="DOWNLOAD"/></p>	<p>Auto - drafted ITC Statement GSTR2B</p> <p><input type="button" value="VIEW"/> <input type="button" value="DOWNLOAD"/></p>
<p>Monthly Return GSTR-3B</p> <p>Due Date - 20/08/2020</p> <p><input type="button" value="PREPARE ONLINE"/> <input type="button" value="PREPARE OFFLINE"/></p>		

4. A list of questions are displayed. You need to answer all the questions to show the relevant sections applicable to you. Click the **NEXT** button. Based on your answers, relevant tables of Form GSTR-3B will be visible. You may go back to previous screen by clicking on **BACK** button.

To file Nil return:

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

Note: Below screen will appear if you have opted to file Form GSTR-1 on Quarterly basis

1. Select **Yes** for option A. Click the **NEXT** button.
2. [Preview Draft GSTR-3B](#)
3. [File GSTR-3B](#)
4. [Download Filed Return](#)

GSTIN - 97AJIPA1572E7Z8
FY - 2017-18

Legal Name - ANGAD JASBIRSINGH ARORA
Return Period - December

Status - Not Filed
Due Date - 20/01/2018

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

• Indicates Mandatory Fields

A. Do you want to file Nil return? •

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

Yes NO

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

Yes NO

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

Yes NO

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

Yes NO

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

Yes NO

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

Yes NO

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

Yes NO

Help

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

BACK

NEXT

5. The **Form GSTR-3B – Monthly Return** page is displayed.

Note: Based on the selection made in previous page, applicable tiles will be visible to you for providing the details.

GSTR-3B - Monthly Return

Facilitation in filing GSTR-3B 

GSTIN - 07ACQPG4437PHZJ	Legal Name - Digix 23	Status - Not Filed
FY - 2020-21	Return Period - July	Due Date - 20/08/2020

Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

[Click here](#) for system generated summary status for GSTR-3B.

[Help Manual](#)

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹2,626.00	₹0.00
State/UT Tax	CESS
₹0.00	₹25.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

4. Eligible ITC

Integrated Tax	Central Tax
₹2,500.00	₹0.00
State/UT Tax	CESS
₹0.00	₹22.00

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

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK

SYSTEM GENERATED GSTR-3B

SAVE GSTR3B

PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

Note:

- You can click the **SYSTEM GENERATED GSTR-3B** to view system-computed details from Form GSTR-1 in Form GSTR-3B. For the taxpayers who have opted to file Form GSTR-1 on monthly frequency, the system generated GSTR-3B will be generated in a few minutes and be available on the GSTR-3B dashboard page, provided Form GSTR-1 has been filed for that particular tax period.
- Values mentioned in the system generated PDF for Form GSTR-3B is not final. This PDF has been provided for assistance to taxpayers. The values must be verified by the taxpayer before filing Form GSTR-3B.
- This facility is available only for monthly filers. It will be made available for quarterly Form GSTR-1 filers in due course of time.

Form GSTR-3B
System generated summary

[This summary has been generated on the basis of your FORM GSTR-1 and GSTR-2B (auto-drafted ITC statement). These values auto-populated below may be used to fill in relevant tables in FORM GSTR-3B. This summary is generated for information and guidance purposes only. Please enter correct values, after due verification.]

Financial year	2020-21
Tax period	July

1	GSTIN		07ACQPG4437PHZJ
2	(a)	Legal name of the registered person	Digix 23
	(b)	Trade name, if any	GSTN
	(c)	GSTR-1 filing date	18/11/2020
	(d)	GSTR-2B generation date	11/12/2020
	(e)	GSTR-3B Summary Generation date	11/12/2020

Section I: Auto-populated details of Table 3.1,3.2 and 4 of FORM GSTR-3B
Taxpayers may use this data to file their FORM GSTR-3B

(Amount in ₹ for all tables)

A. Table 3.1 of FORM GSTR-3B : 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)	12,000.00	900.00	0.00	0.00	12.00
(b)Outward taxable supplies (zero rated)	23,000.00	1,725.00			12.00
(c)Other outward supplies (Nil rated, exempted)	0.00				
(d)Inward supplies(liable to reverse charge)	56,000.00	700.00	690.00	690.00	58.00
(e)Non-GST outward supplies	0.00				

B. Table 3.2 of FORM GSTR-3B : Of the supplies shown in 3.1(a) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
Supplies made to Unregistered persons	Haryana	12,000.00	900.00
Supplies made to Composition taxable persons		0.00	0.00
Supplies made to UIN holders		0.00	0.00

C. Table 4 of FORM GSTR-3B : Eligible ITC

Details	Integrated tax	Central Tax	State/UT Tax	Cess
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00			0.00
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	700.00	0.00	0.00	22.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	1,800.00	0.00	0.00	22.00
(B) ITC Reversed				

[1]

System Generated FORM GSTR-3B
For Information and Guidance Purposes Only

Details	Integrated tax	Central Tax	State/UT Tax	Cess
(1) As per rules 42 & 43 of CGST Rules				
(2) Others	1,660.00	862.50	862.50	115.00
(C) Net ITC Available (A)-(B)	840.00	-862.50	-862.50	-71.00

(D) Ineligible ITC					
(1) As per section 17(5)					
(2) Others					

Section II : Detailed breakup of values in Table 3.1 and 3.2 of FORM GSTR-3B

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values filed by them in their FORM GSTR-1 or reflected in FORM GSTR-2B

A. Break up of Table 3.1 (a) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	0.00	0.00	0.00	0.00	0.00
4B	Outward supplies made to registered persons attracting tax on reverse charge	0.00				
4C	Taxable outward supplies made through e-commerce operator attracting TCS	0.00	0.00	0.00	0.00	0.00
5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	12,000.00	900.00			12.00
5B	Taxable outward inter-state supplies made through e-commerce operator attracting TCS (where invoice value is more than Rs. 2.5 lakhs)	0.00	0.00			0.00
6C	Deemed exports	0.00	0.00	0.00	0.00	0.00
7A_1	Taxable outward intra-state supplies made to un-registered persons	0.00		0.00	0.00	0.00
7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	0.00	0.00			0.00
9A	Amendments made to invoices declared in previous tax periods in Tables-4, 5 and 6C	0.00	0.00	0.00	0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Tables-4, 5 and 6C	0.00	0.00	0.00	0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Tables-4, 5 and 6C	0.00	0.00	0.00	0.00	0.00
10A	Amendment to taxable outward intra-state supplies made to unregistered persons declared in Table-7 in previous tax periods	0.00		0.00	0.00	0.00
10B	Amendment to taxable outward inter-state supplies	0.00	0.00			0.00

[2]

System Generated FORM GSTR-3B
For Information and Guidance Purposes Only

Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
	made to unregistered persons declared in Table-7 in previous tax periods					
11_I_A1	Advance amount received in the tax period - Intra-state	0.00		0.00	0.00	0.00
11_I_A2	Advance amount received in the tax period - Inter-state	0.00	0.00			0.00

11_I_B1	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Intra-state	0.00		0.00	0.00	0.00
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	0.00	0.00			0.00
11_II	Amendments to information regarding advances in previous tax periods	0.00	0.00	0.00	0.00	0.00
	Total	12,000.00	900.00	0.00	0.00	12.00

B. Break up of Table 3.1 (b) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
6A	Exports	0.00	0.00			0.00
6B	Supplies made to SEZ unit or SEZ developer	23,000.00	1,725.00			12.00
9A	Amendments made to invoices declared in previous tax periods in Table-6A, 6B	0.00	0.00			0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	0.00	0.00			0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	0.00	0.00			0.00
	Total	23,000.00	1,725.00			12.00

C. Break up of Table 3.1 (c) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Nil rated and exempted supplies (columns 2 and 3)	0.00				

D. Break up of Table 3.1 (d) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-2B		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge	22,000.00	700.00	0.00	0.00	22.00
4_Part A_III	ITC not available - Inward Supplies liable for reverse charge	34,000.00	0.00	690.00	690.00	36.00

E. Break up of Table 3.1 (e) of GSTR-3B

[\[TOP\]](#)

[3]

System Generated FORM GSTR-3B
For Information and Guidance Purposes Only

Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Non-GST outward supplies (column 4)	0.00				

F. Break up of Table 3.2 (Supplies made to Unregistered persons)

[\[TOP\]](#)

Table in GSTR-1		Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	Haryana	12,000.00	900.00
7B_1	Taxable outward inter-state		0.00	0.00

	supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)			
9A	Amendments made to invoices declared in previous tax periods in Table-5A		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-5A		0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B		0.00	0.00
10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods		0.00	0.00
11_I_A2	Advance amount received in the tax period - Inter-state		0.00	0.00
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state		0.00	0.00
11_II	Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies		0.00	0.00

G. Break up of Table 3.2 (Supplies made to Composition taxable persons)

[\[TOP\]](#)

Table in GSTR-1		Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)		0.00	0.00
4C	Taxable outward supplies made through e-commerce operator attracting TCS		0.00	0.00
9A	Amendments made to invoices declared in previous tax periods in Table-4A, 4C		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A,4C		0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices		0.00	0.00

[4]

System Generated FORM GSTR-3B
For Information and Guidance Purposes Only

Table in GSTR-1		Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
	declared in Table-9B			

H. Break up of Table 3.2 (Supplies made to UIN holders)

[\[TOP\]](#)

Table in GSTR-1		Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)		0.00	0.00
4C	Taxable outward supplies made through e-commerce operator attracting TCS		0.00	0.00
9A	Amendments made to invoices declared in previous tax periods in Table-4A, 4C		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A, 4C		0.00	0.00

Table-4A,4C				
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B		0.00	0.00

Section III : Detailed breakup of values in Table 4 of FORM GSTR-3B

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values reflected in their FORM GSTR-2B

A. Break up of Table 4A(1) (ITC Available - Import of goods) [\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_IV	ITC Available - Import of Goods	0.00			0.00

B. Break up of Table 4A(3) (ITC Available - Inward supplies liable to reverse charge (other than 1 & 2 above)) [\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge	700.00	0.00	0.00	22.00

C. Break up of Table 4A(4) (ITC Available - Inward Supplies from ISD) [\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_II	ITC Available - Inward Supplies from ISD	0.00	0.00	0.00	0.00

D. Break up of Table 4A(5) (ITC Available - All other ITC - Supplies from registered persons other than reverse charge) [\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_I	ITC Available - All other ITC - Supplies from registered persons other than reverse charge	1,800.00	0.00	0.00	22.00

E. Break up of Table 4B(2) (ITC Reversed - Others) [\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central Tax	State/UT Tax	Cess
3_Part B_I	ITC Available - Others	1,660.00	0.00	0.00	90.00
4_Part B_I	ITC not available - Others	0.00	862.50	862.50	25.00
3_Part A	ITC reversal due to net negative values in 3_Part A_I,II,III,IV (A,B,C and D above)	0.00	0.00	0.00	0.00

[5]

System Generated FORM GSTR-3B
For Information and Guidance Purposes Only

Instructions:

- Terms Used :
 - ITC – Input Tax Credit
 - SEZ – Special Economic Zone
 - ISD – Input Service Distributor
- System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
 - Details of outward supplies as filed by you in FORM GSTR-1 for the period,
 - Details of inward supplies liable to reverse charge and input tax credit as per your FORM GSTR-2B generated for the period
- The summary is generated in the following manner:

GSTR-3B table	GSTR-2B table	Reference
3.1(a, b, c, e) and 3.2 Details of Outward supplies	NA	This is auto-populated from FORM GSTR-1. Positive values shall be reported in respective tables. Negative values, if any, shall not be considered in the table and system will provide the value as zero. Negative values may arise in these tables due to credit notes and downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.
3.1(d) Inward supplies liable to reverse charge	Table 3 Part A Section III Table 4 Part A Section III	This is auto-populated from FORM GSTR-2B. Positive values shall be reported in respective table. Negative values, if any, shall not be considered in the table and system will provide the value as zero. Negative values may arise in this table due to downward

		amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.
4A (1, 3, 4, 5) ITC Available	Table 3 Part A Section I, II, III, IV	This is auto-populated from FORM GSTR-2B. Positive ITC values shall be reported in respective tables. Negative values, if any, shall not be reported and value shall be reported as zero. However, such negative values shall be considered as ITC reversal and would be reported in table 4B(2). Detail break-up in Section III above may be referred in this respect.
4B(2) ITC reversed – (2) Others	Table 3 Part B Section I Table 4 Part B Section I	This is auto-populated from FORM GSTR-2B. This covers the following: a. Positive values of all credit notes, on which ITC is available. If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance. b. Positive values of all credit notes, on which ITC is not available. c. In case there are net negative values in ITC available table 4A(1,3,4,5), then such negative values shall be considered in this table. Detail break-up in Section III above may be referred in this respect.

4. If you have issued invoice and credit note in same month, then both shall be reported separately.
5. In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as 'Not Filed'.
6. Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not Generated'.
7. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.
8. Table 5 and 5.1 of FORM GSTR-3B is not part of this PDF.

There will be several tiles representing Tables to enter relevant details. Click on the tile names to provide requisite details, for the relevant tax period:

[3.1 Tax on outward and reverse charge inward supplies](#): To provide summary details of outward supplies and inward supplies liable to reverse charge and tax liability thereon.

[3.2 Inter-state supplies](#): To provide details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders and tax thereon.

[4. Eligible ITC](#): To provide summary details of Eligible ITC claimed, ITC Reversals and Ineligible ITC.

[5. Exempt, nil and Non GST inward supplies](#): To provide summary details of exempt, nil and Non GST inward supplies.

[5.1 Interest and Late Fee](#): To provide summary details of Interest and Late fee payable.

[6. Payment of Tax](#): To provide details of payment of taxes, interest and late fee.

Enter Details in Section - 3.1 Tax on outward and reverse charge inward supplies

To provide details of outward supplies and inward supplies liable to reverse charge, perform the following steps:

1. Click the **3.1 Tax on outward and reverse charge inward supplies** tile.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax ₹0.00	Central Tax ₹0.00	Taxable Value ₹0.00	Integrated Tax ₹0.00	Integrated Tax ₹0.00	Central Tax ₹0.00
State/UT Tax ₹0.00	CESS ₹0.00			State/UT Tax ₹0.00	CESS ₹0.00

2. Click the **OK** button.

Please confirm to below guidelines for refund of IGST paid on export of goods:

- a. IGST amount, to be paid on export of goods/services outside India or to SEZ, are filled under table 3.1 (b) and not under table 3.1(a) or 3.1(c)
- b. IGST amount filled in table 3.1(b) of GSTR 3B is either equal to, or greater than the total IGST shown to have been paid under Table 6A (exports), and Table 6B(SEZ) of GSTR 1

NONE of the export invoices shall be processed for transmission to ICEGATE if correct IGST amount is not mentioned and paid through table 3.1(b) of GSTR 3B

OK

3. Enter the **Total Taxable value, Integrated Tax, Central Tax, State/UT Tax** and **Cess** under respective nature of supplies column. In case of other outward supplies (Nil Rated, exempted) and Non-GST outward supplies, the total taxable value imply the total values of such supplies, excluding taxes.

4. Click the **CONFIRM** button.

Note: Below screenshot will appear if you have opted to file Form GSTR-1 on Quarterly basis.

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				

Note: Below screenshot will appear if you have opted to file Form GSTR-1 on Monthly basis. Details of Table 3.1(a), (b), (c) and (e) are auto-drafted from GSTR-1.

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

Help ?

Table 3.1(a), (b) (c) and (e) are auto-drafted based on values provided in GSTR-1. Table 3.1(d) is not auto-drafted based on GSTR-1.

Note : The information entered by you is in variance with the auto-populated data. The liability has been computed on the basis of the information declared by you in your FORM GSTR-1. Kindly recheck and proceed.

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)	1,234.18	18.51	0.00	0.00	10.00
(b) Outward taxable supplies (zero rated)	23.00	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

Note: If the data entered by you is in variance with the auto-populated data, then such fields will be highlighted in red color.

Below screenshot is added for your reference.

Note : The information entered by you is in variance with the auto-populated data. The liability has been computed on the basis of the information declared by you in your FORM GSTR-1. Kindly recheck and proceed.

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)	13,333.00	23.00	1.00	1.00	110.00
(b) Outward taxable supplies (zero rated)	500.00	1.00			1.00
(c) Other outward supplies (Nil rated, exempted)	1.00				
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	1.00				

Your amount : ₹500.00 System computed ₹0.00

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹18.51	₹0.00
State/UT Tax	CESS
₹0.00	₹10.00

You will be directed to the Form GSTR-3B landing page and the **3.1 Tax on outward and reverse charge inward supplies** tile in Form GSTR-3B will reflect the added data in a summary form. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

Note: Below screenshot will appear if you have opted to file Form GSTR-1 on Quarterly basis.

3.1 Tax on outward and reverse charge inward supplies	3.2 Inter-state supplies	4. Eligible ITC																				
<table><tr><td>Integrated Tax</td><td>Central Tax</td></tr><tr><td>₹1,000.00</td><td>₹1,000.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹1,000.00</td><td>₹0.00</td></tr></table>	Integrated Tax	Central Tax	₹1,000.00	₹1,000.00	State/UT Tax	CESS	₹1,000.00	₹0.00	<table><tr><td>Taxable Value</td><td>Integrated Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Taxable Value	Integrated Tax	₹0.00	₹0.00	<table><tr><td>Integrated Tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Integrated Tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00
Integrated Tax	Central Tax																					
₹1,000.00	₹1,000.00																					
State/UT Tax	CESS																					
₹1,000.00	₹0.00																					
Taxable Value	Integrated Tax																					
₹0.00	₹0.00																					
Integrated Tax	Central Tax																					
₹0.00	₹0.00																					
State/UT Tax	CESS																					
₹0.00	₹0.00																					

Enter Details in Section - 3.2 Inter-state supplies

To provide details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders and taxes thereon, perform the following steps:

1. Click the **3.2 Inter-State supplies** tile.

3.1 Tax on outward and reverse charge inward supplies	3.2 Inter-state supplies	4. Eligible ITC																				
<table><tr><td>Integrated Tax</td><td>Central Tax</td></tr><tr><td>₹1,000.00</td><td>₹1,000.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹1,000.00</td><td>₹0.00</td></tr></table>	Integrated Tax	Central Tax	₹1,000.00	₹1,000.00	State/UT Tax	CESS	₹1,000.00	₹0.00	<table><tr><td>Taxable Value</td><td>Integrated Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Taxable Value	Integrated Tax	₹0.00	₹0.00	<table><tr><td>Integrated Tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Integrated Tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00
Integrated Tax	Central Tax																					
₹1,000.00	₹1,000.00																					
State/UT Tax	CESS																					
₹1,000.00	₹0.00																					
Taxable Value	Integrated Tax																					
₹0.00	₹0.00																					
Integrated Tax	Central Tax																					
₹0.00	₹0.00																					
State/UT Tax	CESS																					
₹0.00	₹0.00																					

Supplies made to Unregistered Persons

2. In the section Supplies made to Unregistered Persons, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.
3. In the **Total Taxable Value** field, enter the total taxable value for each State/UT.

- In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.
 - Click the **ADD** button to provide details of such supplies for another State. Delete the row if nothing is to be reported after clicking ADD button.
- Note:** Select the checkbox and click the **REMOVE** button to remove the data added. The system will accept only one entry for each place of supply. The details of tax paid on exports may not be entered here.

Dashboard > Returns > GSTR3B > Inter-state Supplies English

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

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders +

Supplies made to Composition Taxable Persons

- In the section Supplies made to Composition Taxable Persons , from the **Place of Supply (State/UT)** drop-down list, select the place of supply.
- In the **Total Taxable Value** field, enter the total taxable value for each State/UT.
- In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.
- Click the **ADD** button to provide details of such supplies for another State.

Note: Select the checkbox and click the **REMOVE** button if you want to remove the data added. The system will accept only one entry for each place of supply. The details of tax paid on exports may not be entered here. The information regarding supplies to composition taxable persons has to be based on the information available with the taxpayer.

Dashboard > Returns > GSTR3B > Inter-state Supplies English

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 -

<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**

Supplies made to UIN holders +

CANCEL **CONFIRM**

Supplies made to UIN holders

- In the section Supplies made to UIN holders, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.
- In the **Total Taxable Value** field, enter the total taxable value for each State/UT.
- In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.
- Click the **ADD** button to provide details of such supplies for another state.

Note: Select the checkbox and click the **REMOVE** button to remove the data added. The system will accept only one entry for each place of supply. The details of tax paid on exports may not be entered here. The information regarding supplies to UIN holders has to be based on the information available with the taxpayer.

Dashboard > Returns > GSTR3B > Inter-state Supplies English

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

ADD **REMOVE**

CANCEL **CONFIRM**

- Once all details are added, click the **CONFIRM** button.

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

Help ?

GSTR3B details saved successfully.

Supplies made to Unregistered Persons +

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders -

<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

CANCEL

CONFIRM

You will be directed to the Form GSTR-3B landing page and the **3.2 Inter-State supplies** tile in Form GSTR-3B will reflect the total of taxable value and integrated tax as declared in the details table. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the Return filing process.

Note: Below screenshot will appear if you have opted to file Form GSTR-1 on Quarterly basis.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,000.00	₹1,000.00	₹50,000.00	₹1,000.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹1,000.00	₹0.00			₹0.00	₹0.00

Enter ITC Details in Section - 4. Eligible ITC

To provide details of eligible ITC claimed, perform the following steps:

1. Click the **4. Eligible ITC** tile.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,000.00	₹1,000.00	₹50,000.00	₹1,000.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹1,000.00	₹0.00			₹0.00	₹0.00

2. Enter the **Integrated Tax, Central Tax, State/UT Tax** and **Cess** values under respective ITC claimed/ ITC reversed/ Ineligible ITC heads.

3. Click the **CONFIRM** button.

Note: Below screenshot will appear if you have opted to file Form GSTR-1 on Quarterly basis.

Dashboard > Returns > GSTR3B > Eligible ITC English

4. Eligible ITC

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(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
(B) ITC Reversed				
(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
(C) Net ITC Available (A) - (B)				
	₹0.00	₹0.00	₹0.00	₹0.00
(D) Ineligible ITC				
(1) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00

CANCEL CONFIRM

Note: If the data entered by you is in variance above 10% with the auto-populated data, then such fields will be highlighted in red color. Below screenshot will appear if you have opted to file Form GSTR-1 on Monthly basis.

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(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)	771.00	0.00	0.00	22.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
Your amount : ₹771.00 System computed ₹700.00				
(5) All other ITC	1,880.00	0.00	0.00	15.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	0.00	0.00	0.00	0.00
(2) Others	16,645.00	8,447.00	8,440.00	9,124.00
(C) Net ITC Available (A) - (B)				
	-13,994.00	-8,447.00	-8,440.00	-9,087.00
(D) Ineligible ITC				
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

4. Eligible ITC	
Integrated Tax	Central Tax
₹987.00	₹-844.00
State/UT Tax	CESS
₹-844.00	₹-87.00

You will be directed to the Form GSTR-3B landing page and the **4. Eligible ITC** tile in Form GSTR-3B will reflect the total value of Integrated Tax, Central Tax, State/UT Tax and Cess net ITCs. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

Note: Below screenshot will appear if you have opted to file Form GSTR-1 on Quarterly basis.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,000.00	₹1,000.00	₹50,000.00	₹1,000.00	₹20,000.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹1,000.00	₹0.00			₹0.00	₹0.00

Enter Details in Section - 5. Exempt, nil and Non GST inward supplies

To add values of exempt, Nil and Non GST inward supplies, perform the following steps:

1. Click the **5. Exempt, nil and Non GST inward supplies** tile.

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

2. Enter the **Inter-state and Intra-state supplies** under respective Nature of Supplies head.
3. Click the **CONFIRM** button.

Dashboard > Returns > GSTR3B English

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	<input type="text"/>
Non GST supply	₹0.00	₹0.00

CANCEL **CONFIRM**

You will be directed to the Form GSTR-3B landing page and the **5. Exempt, nil and Non GST inward supplies** tile in Form GSTR-3B will reflect the total value of Inter-state and Intra-state supplies. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

Note: Below screenshot will appear if you have opted to file Form GSTR-1 on Quarterly basis.

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee	
Inter-state supplies ₹10,000.00	Intra-state supplies ₹10,000.00	Integrated Tax ₹0.00	Central Tax ₹0.00
		State/UT Tax ₹0.00	CESS ₹0.00

Enter Details in Section - 5.1 Interest and Late Fee

To add details of the Interest and Late fee payable, perform the following steps:

1. Click the **5.1 Interest and Late Fee** tile.

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee	
Inter-state supplies ₹10,000.00	Intra-state supplies ₹10,000.00	Integrated Tax ₹0.00	Central Tax ₹0.00
		State/UT Tax ₹0.00	CESS ₹0.00

2. Select the checkbox for declaration in case you wish to declare any interest liabilities. Enter the **Integrated Tax**, **Central Tax**, **State/UT Tax** and **Cess** under Interest and Late fee heads. The late fee would be system computed based on the number of days elapsed after the due date of filing.

3. Click the **CONFIRM** button.

5.1 Interest & late fee payable

Help ?

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

Please select the check box if you wish to declare any Interest liabilities. Please note Interest amounts declared here under respective heads need to be paid in cash in addition to tax liabilities for the month. GSTR 3B can be filed only after complete payment of all liabilities.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	0.00	0.00	0.00	0.00
Late Fees		3,950.00	3,950.00	

CANCEL

CONFIRM

You will be directed to the Form GSTR-3B landing page and the **5.1 Interest and Late Fee** tile in Form GSTR-3B total value of Integrated Tax, Central Tax, State/UT Tax and Cess. The taxpayer is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

Note: Below screenshot will appear if you have opted to file Form GSTR-1 on Quarterly basis.

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax
₹10,000.00	₹10,000.00	₹1,000.00	₹260.00
		State/UT Tax	CESS
		₹260.00	₹0.00

7. Once all details are added, click the **SAVE GSTR3B** button at the bottom of the page to save the Form GSTR-3B details.

Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

[Click here](#) for system generated summary status for GSTR-3B.

[Help Manual](#)

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹2,626.00	₹0.00
State/UT Tax	CESS
₹0.00	₹25.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

4. Eligible ITC

Integrated Tax	Central Tax
₹2,500.00	₹0.00
State/UT Tax	CESS
₹0.00	₹22.00

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

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK

SYSTEM GENERATED GSTR-3B

SAVE GSTR3B

PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

A success message is displayed on the top of the page that the last save request has been processed successfully. The taxpayer is advised to save if he wants to exit after partially entering the data anytime while filing Form GSTR-3B.

Preview Draft Form GSTR-3B

1. Scroll down the page and click the **PREVIEW DRAFT GSTR-3B** button to view the summary page of Form GSTR-3B for your review. This button will download the draft Summary page of your Form GSTR-3B for your review. It is recommended that you download this Summary page and review the entries made in different sections with patience before proceeding with the payment. The PDF file generated would bear watermark of draft as the liabilities are yet to be offset.

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹2,626.00	₹0.00
State/UT Tax	CESS
₹0.00	₹25.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

4. Eligible ITC

Integrated Tax	Central Tax
₹2,500.00	₹0.00
State/UT Tax	CESS
₹0.00	₹22.00

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

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK

SYSTEM GENERATED GSTR-3B

SAVE GSTR3B

PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

2. The PDF is displayed.

Form GSTR-3B

[See rule 61(5)]

Year	2020-21
Period	July

1. GSTIN	07ACQPG4437PHZJ
2. Legal name of the registered person	Digix 23

3.1 Tax on outward and reverse charge inward supplies

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	12000.00	900.00	0.00	0.00	12.00
(b) Outward taxable supplies (zero rated)	23000.00	1725.00	-	-	12.00
(c) Other outward supplies (Nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	58000.00	1.00	0.00	0.00	1.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Inter-state supplies

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

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
(A) ITC Available	2500.00	0.00	0.00	22.00
(B) ITC Reversed	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) – (B)	2500.00	0.00	0.00	22.00
(D) Ineligible ITC	0.00	0.00	0.00	0.00

5. Exempt, nil 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

5.1 Interest and Late fee

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax/Cess 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	2625.00	0.00	0.00	0.00	-	0.00	0.00	-
Central Tax	0.00	0.00	0.00	-	-	0.00	0.00	0.00
State/UT Tax	0.00	0.00	-	0.00	-	0.00	0.00	0.00
Cess	24.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated Tax	1.00	-	-	-	-	0.00	-	-
Central Tax	0.00	-	-	-	-	0.00	-	-
State/UT Tax	0.00	-	-	-	-	0.00	-	-
Cess	1.00	-	-	-	-	0.00	-	-

Enter Payment Details in Section - 6.1 Payment of Tax

To pay the taxes and offset the liability, perform the following steps:

1. Click the **PROCEED TO PAYMENT** button.

Click here for system generated summary status for GSTR-3B. Help Manual

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹2,626.00	₹0.00	₹0.00	₹0.00	₹2,500.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹0.00	₹25.00			₹0.00	₹22.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax
₹0.00	₹0.00	₹0.00	₹0.00
		State/UT Tax	CESS
		₹0.00	₹0.00

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK SYSTEM GENERATED GSTR-3B SAVE GSTR3B PREVIEW DRAFT GSTR-3B PROCEED TO PAYMENT

Note: If the data entered by you is above 10% with the auto-populated data and proceed to payment then below warning message is displayed. Click **PROCEED**.



Warning

For table 3.1 (a, b, c, e) & 3.2 - The information entered by you is in variance with the auto-populated data. The liability has been computed on the basis of the information declared by you in your FORM GSTR-1. Kindly recheck and proceed. For table 3.1 (d) and 4 - The information entered by you is in variance (>10%) with the auto-populated data. The input tax credit/reverse charge liability has been auto-populated on the basis of the GSTR-2B generated for you. Also, please note that any variance above 10% of the input tax credit in contravention to Rule 36(4) of the CGST Rules, 2017. Kindly recheck and proceed.

CANCEL

PROCEED

The cash available as on date and ITC available (considering ITC of current tax period) are shown in below table.

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

Description	Cash Ledger Balance					Credit Ledger Balance	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)
Tax	₹49,400.00	₹50,600.00	₹50,600.00	₹50,400.00	₹2,01,000.00	₹94,000.00	
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Late Fees		₹1,725.00	₹1,725.00		₹3,450.00		

Use the scroll bar to move to the right to view the Credit Ledger Balance.

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

		Credit Ledger Balance(including current month's credit)				
CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
₹50,400.00	₹2,01,000.00	₹3,78,775.00	₹88,887.00	₹88,887.00	₹0.00	₹5,56,549.00
₹0.00	₹0.00					
	₹3,450.00					

2. Please provide the amount of credit to be utilized from the respective available credit heads to pay off the liabilities, so as the cash.

Note:

- System auto-populates "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilisation. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.
- Tax liabilities as declared in the return along with the credits gets updated in the ledgers and reflected in the "Tax payable" column of the payment section. Credits get updated in the credit ledger and the updated balance is available and can be seen while hovering on the said headings of credit in the payment section.

Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, available cash balance is utilized from the Electronic Cash Ledger and additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that additional cash directly by clicking on the [CREATE CHALLAN](#) button.

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	₹8,00,000	₹3,78,775	₹0	₹0		₹4,21,225.00	
Central Tax	₹6,00,000	₹0	₹88,887			₹5,11,113.00	
State/UT Tax	₹6,00,000	₹0		₹88,887		₹5,11,113.00	
CESS	₹0				₹0	₹0.00	

BACK

PREVIEW DRAFT GSTR-3B

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

Use the scroll bar to move to the right to view the additional cash required for paying liability.

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
₹0	₹0	₹0			₹49,400.00	₹3,71,825.00
₹0	₹0	₹0	₹0	₹0	₹50,600.00	₹4,60,513.00
₹0	₹0	₹0	₹0	₹0	₹50,600.00	₹4,60,513.00
₹0	₹0	₹0			₹0.00	₹0.00

BACK

PREVIEW DRAFT GSTR-3B

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

Scenario 2: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities

If available cash balance in Electronic Cash Ledger is more than the amount required to offset the liabilities, no additional cash is required for paying liability and zero amount is being reflected in the last column of the Table (Addition cash

required). You can click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button to pay off the liabilities.

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
₹0	₹0	₹0			₹0.00	₹0.00
₹0	₹0	₹0	₹0	₹0	₹0.00	₹0.00
₹0	₹0	₹0	₹0	₹0	₹0.00	₹0.00
₹0	₹0	₹0			₹0.00	₹0.00

BACK PREVIEW DRAFT GSTR-3B CREATE CHALLAN MAKE PAYMENT/POST CREDIT TO LEDGER PROCEED TO FILE

Scenario 3: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities, but due to ITC utilization principle, you cannot offset the liabilities

If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities, but due to ITC utilization principle, you cannot offset the liabilities. In that case, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that additional cash directly by clicking on the **CREATE CHALLAN** button.

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	₹1,000	₹1,000	₹0	₹0		₹0.00	
Central Tax	₹500	₹0	₹500			₹0.00	
State/UT Tax	₹500	₹0		₹500		₹0.00	
CESS	₹0				₹0	₹0.00	

Available balance is 3,77,775.00

BACK PREVIEW DRAFT GSTR-3B CREATE CHALLAN MAKE PAYMENT/POST CREDIT TO LEDGER PROCEED TO FILE

Use the scroll bar to move to the right to view the additional cash required for paying liability.

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.



Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
₹0	₹1,000	₹1,000			₹0.00	₹1,000.00
₹0	₹500	₹500	₹0	₹0	₹0.00	₹500.00
₹0	₹500	₹500	₹0	₹0	₹0.00	₹500.00
₹0	₹0	₹0			₹0.00	₹0.00

BACK

PREVIEW DRAFT GSTR-3B

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

3. Click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button to pay off the liabilities or to claim credit in case of no liabilities.

Note:

- In case, you want to make changes to any details in any of the sections in the previous page, you can go back to the previous page and make the changes after clicking the **BACK** button. Once you click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button and pay off the liabilities, you cannot go back and make any changes to the Form GSTR-3B.
- On click of **MAKE PAYMENT/POST CREDIT TO LEDGER** button, GST Portal will check the available Cash ledger balance.
- Once you click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button and pay off the liabilities, you cannot make any changes to the Form GSTR-3B.
- You can click the **PREVIEW DRAFT GSTR-3B** button to view the summary page of Form GSTR-3B for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections with patience before making payments.



6.1 Payment of tax

Help ?

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

Description	Cash Ledger Balance					Credit	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Cent
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹20,000.00	
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Late Fees		₹0.00	₹0.00		₹0.00		

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reve Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	₹1,000	₹1,000	₹0	₹0		₹0.00	
Central Tax	₹1,000	₹1,000	₹0			₹0.00	
State/UT Tax	₹1,000	₹1,000		₹0		₹0.00	
CESS	₹0				₹0	₹0.00	

BACK PREVIEW DRAFT GSTR-3B CREATE CHALLAN MAKE PAYMENT/POST CREDIT TO LEDGER PROCEED TO FILE

Create Challan

4. In case of insufficient balance, "You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?" pop-up message is displayed. Click the **YES** button.



Warning

You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?

NO

YES

5. The **Create Challan** page is displayed.

Note: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit the amount.

6. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.

7. Click the **GENERATE CHALLAN** button.

8. The Challan is generated.

Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

Tax Liability


	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	60513	500		0		61,013
IGST(0008)	71825	1000				72,825
CESS(0009)	0	0				0
Delhi SGST(0006)	60513	500		0		61,013
Total Challan Amount:	₹ 1,94,851 /-					
Total Challan Amount (In Words):	Rupees One Lakhs Ninety-Four Thousand Eight hundred Fifty-One Only					

Payment Modes

 E-Payment
 Over The Counter
 NEFT/RTGS

GENERATE CHALLAN

9. Once the payment is done, a confirmation message is displayed. Click the **YES** button.



Warning

WARNING: You are about to agree to credit claim and utilization, as indicated. Relevant amounts will be deducted from Electronic Cash and Credit ledgers and accordingly liability will be reduced. Also, amount of credit claimed will be credited to Electronic Credit ledger. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

File GSTR-3B

1. Click the **PROCEED TO FILE** button.

Skip to Main Content | A+ | A- | ANGAD JASBIRSINGH A ▾

Goods and Services Tax

Dashboard | Services ▾ | GST Law | Search Taxpayer ▾ | Help ▾ | e-Way Bill System

Dashboard | Returns | GSTR3B | Payment of tax | English

6.1 Payment of tax Help ?

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge ✕

No pending Liabilities to pay.

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table. ✕

Description	Cash Ledger Balance					Credi	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Cent
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹17,000.00	
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Late Fees		₹0.00	₹0.00		₹0.00		

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed. ✕

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization. ✕

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse charge Tax payable (₹)	Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Util C bala
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)								
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	8	9	10	11	12	13	
Integrated Tax	1,000.00	1,000.00	0.00	0.00		0.00	0.00	0.00	1,000.00	1,000.00			0.00
Central Tax	1,000.00	1,000.00	0.00			0.00	0.00	0.00	0.00	0.00	260.00	260.00	0.00
State/UT Tax	1,000.00	1,000.00		0.00		0.00	0.00	0.00	0.00	0.00	260.00	260.00	0.00
CESS	0.00				0.00	0.00	0.00	0.00	0.00	0.00			0.00

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

2. Select the checkbox for declaration.
3. From the **Authorised Signatory** drop-down list, select the authorized signatory.
4. Click the **FILE GSTR-3B WITH DSC** or **FILE GSTR-3B WITH EVC** button.

Dashboard | Returns | GSTR3B | Filing of Tax | English

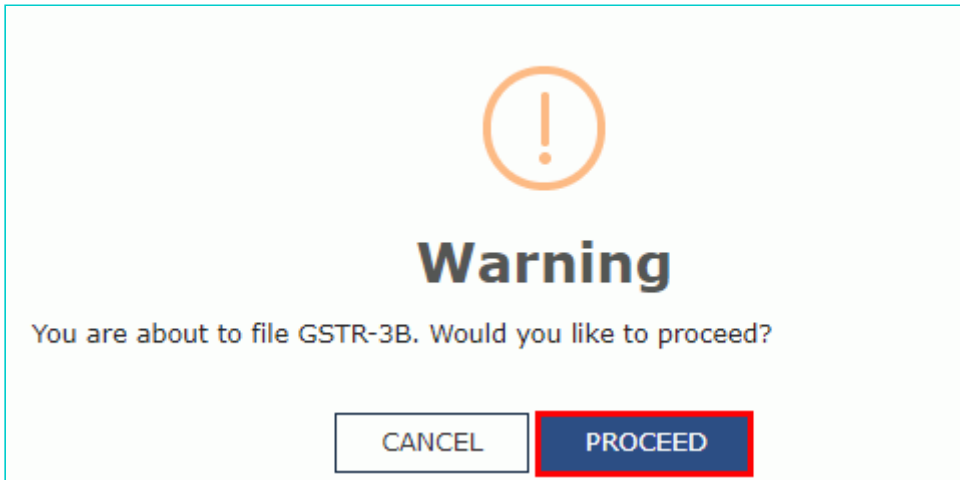
I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory*

ANGAD ARORA ▾

FILE GSTR-3B WITH DSC:

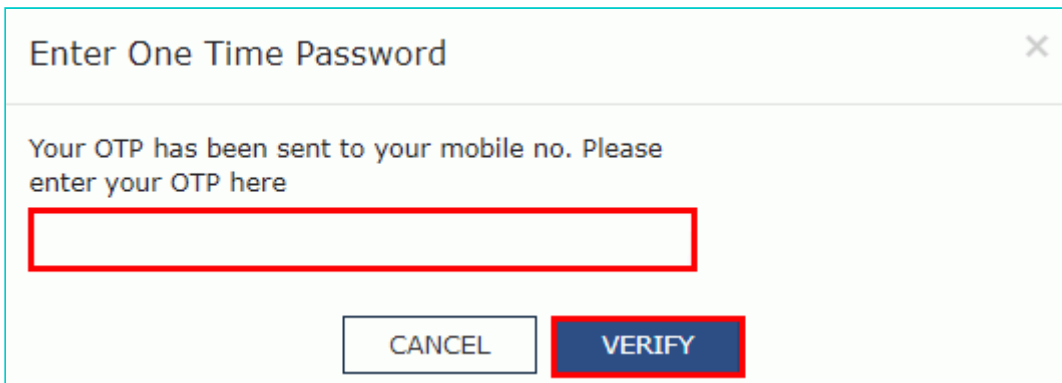
a. Click the **PROCEED** button.



b. Select the certificate and click the **SIGN** button.

FILE GSTR-3B WITH EVC:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.



5. The success message is displayed. Click the **OK** button.



Filing Successful

GSTR-3B of GSTIN **97AJIPA1572E7Z8** for the month **December - 2017** has been successfully filed on **12/02/2018 at 11:38**.

The Acknowledgment Reference Number: is **AA971217000001X**.

The GSTR-3B can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed return.

This message is sent to your registered Email ID and Mobile Number.

OK

6. The status of Form GSTR-3B is changed to Filed.

10. Download Filed Return

1. Click the **DOWNLOAD FILED GSTR-3B** button to download the filed return.

Dashboard > Returns > GSTR3B > Filing of Tax English

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.

Authorised Signatory *

ANGAD ARORA

BACK **DOWNLOAD FILED GSTR-3B** FILE GSTR-3B WITH EVC FILE GSTR-3B WITH DSC

The PDF file generated would now bear watermark of final Form GSTR-3B.

View Return Status

1. Click the **Back** button.
2. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to view the return from the drop-down list.
3. Click the **SEARCH** button.

* Indicates Mandatory Fields

Financial Year * Return Filing Period * **SEARCH**

Status of the Form GSTR-3B return changes to "Filed". You can click the **VIEW GSRT3B** button to view the Form GSTR-3B return.

Details of outward supplies of goods or services

GSTR1

Status- **Filed**

VIEW

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

Monthly Return

GSTR-3B

Status- **Filed**

VIEW GSTR3B

PREPARE OFFLINE