

GST Certification Course

Study Material

Return Kit



RETURN KIT

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(c) TAXO academy

Filing of FORM GSTR-1 on the GST Portal

- Form GSTR-1 is a monthly or quarterly statement of **Outward Supplies** that should be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both. This statement contains details of outward supplies of goods and services made by the taxable person.
- Form GSTR-1 can be prepared using the following modes through:
 - i. Online entry on the GST Portal.
 - ii. Uploading of invoice and other Form GSTR-1 data using Returns Offline Tool.
 - iii. Using third party application of Application Software Provider (ASPs) through GST Suvidha Providers (GSPs).
- Form GSTR-1 needs to be filed even if there is no business activity (Nil Return) in the tax period. However, now NIL FORM GSTR-1 can be filed through SMS.
- Every registered taxable person, other than an input service distributor/ composition taxpayer/ persons liable to deduct tax u/s 51 / persons liable to collect tax u/s 52 is required to file Form GSTR-1, the details of outward supplies of goods and/or services during a tax period, electronically on the GST Portal.

The following details of a tax period have to be furnished in Form GSTR-1:

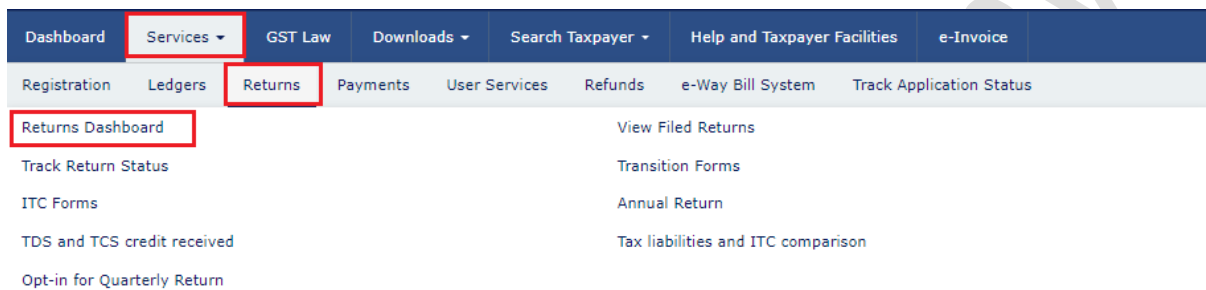
- a. Invoice level details of supplies to registered persons including those having UIN;
- b. Invoice level details of Inter- State supplies of invoice value greater than Rs. 2,50,000 to unregistered persons (consumers);
- c. Details of Credit/Debit Notes issued by the supplier against invoices;
- d. Details of export of goods and services including deemed exports (SEZ);
- e. Summarised state level details of supplies to unregistered persons (consumers);
- f. Summary Details of Advances received in relation to future supply and their adjustment;
- g. Details of any amendments effected to the reported information for either of the above categories;
- h. Nil- rated, exempted, and non-GST supplies; and
- i. HSN/SAC wise summary of outward supplies.

Following steps need to be performed to file FORM GSTR-1 on the GST Portal:

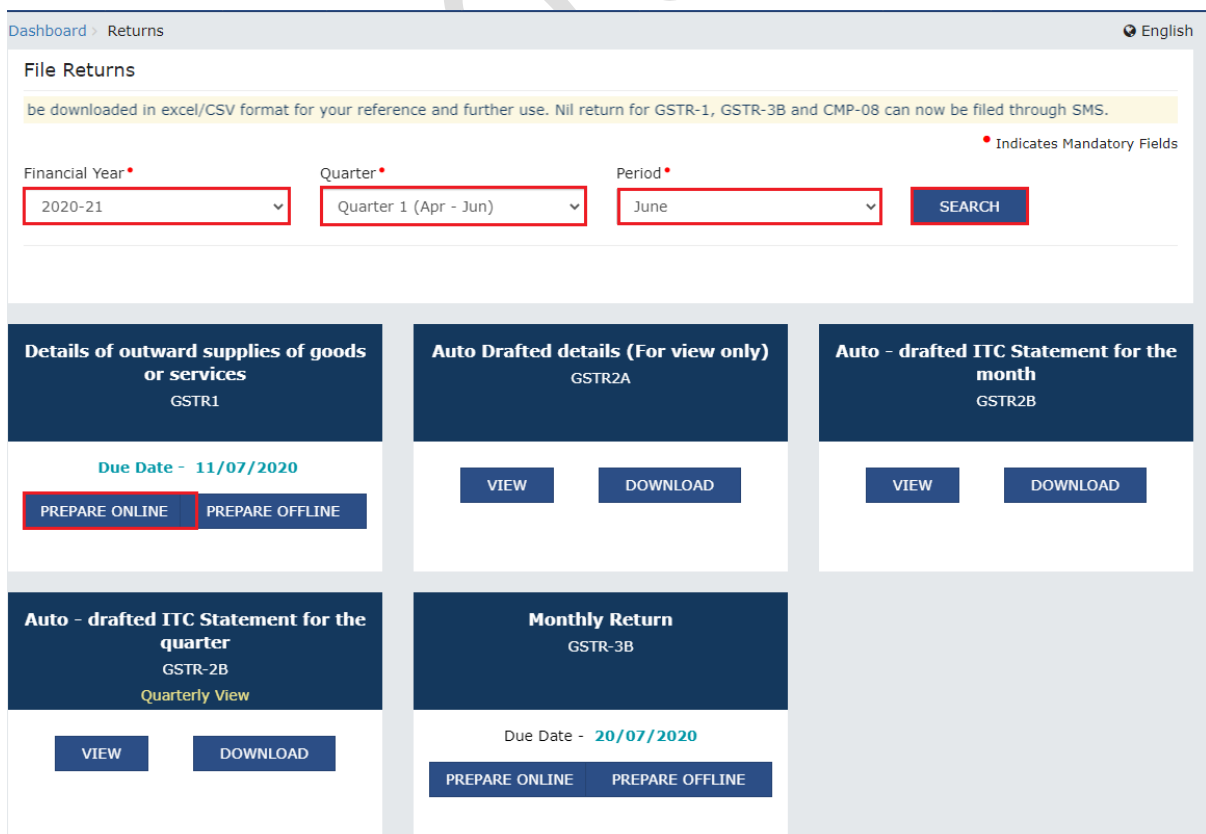
STEP-1: Login and navigate to FORM GSTR-1.

Perform the following steps:

- Login to the GST Portal by Accessing the **www.gst.gov.in** URL. The GST Home page is displayed. Login with valid credentials.
- Click the **Services > Returns > Returns Dashboard** option.



- The **Return Filing** page will be displayed. From the drop down list, Select the financial year, quarter and the period (month) for which the taxpayer wants to file the return. Click on '**Search**' button.



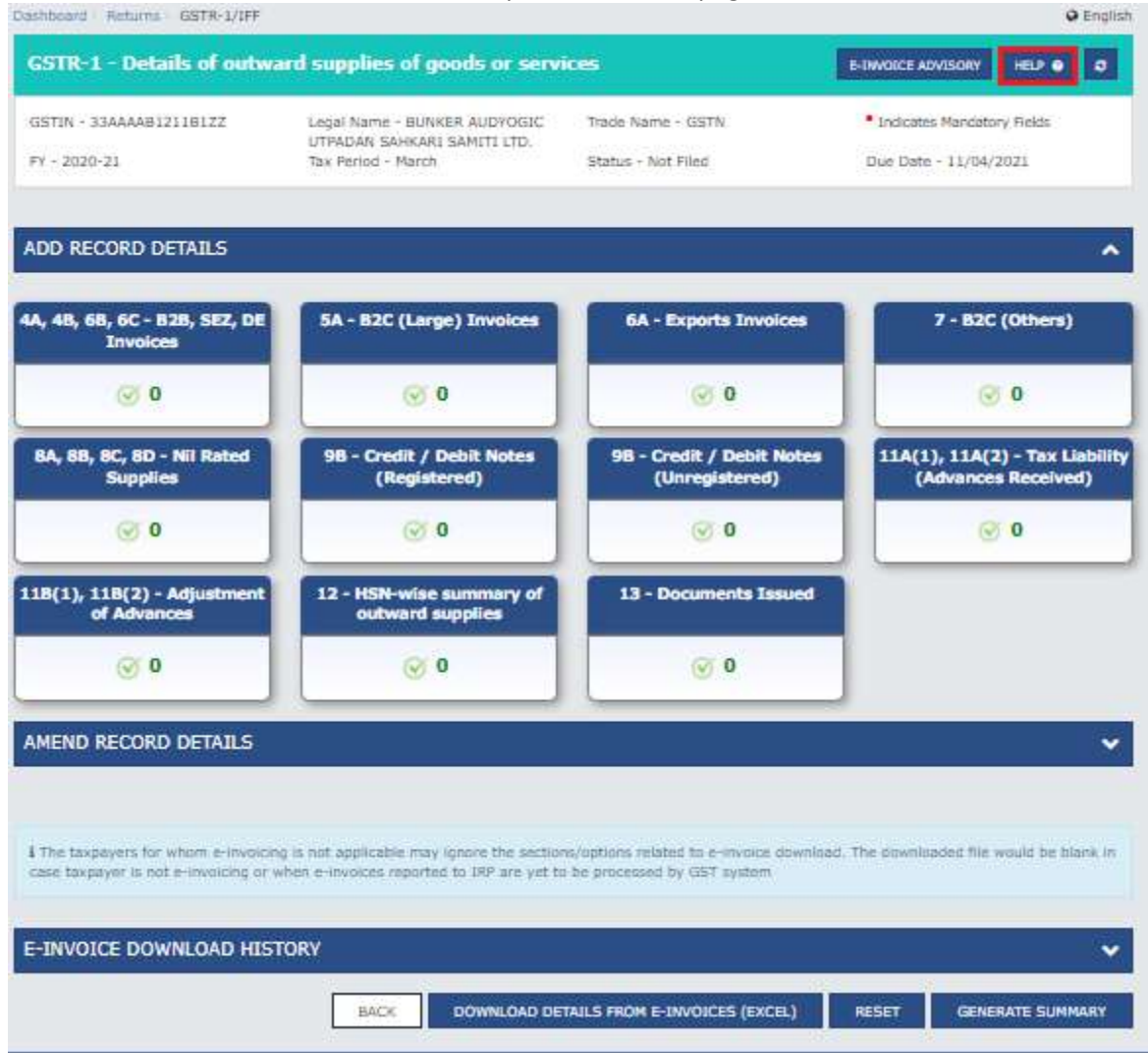
- In the GSTR1 tile (i.e. Details of outward supplies of goods or services), Select the **PREPARE ONLINE** button if taxpayer wishes to prepare the return by making entries on the GST Portal.

Note:

GSTR-1 can also be prepared using the offline tool facility. You can click the **PREPARE OFFLINE** button to upload the JSON file containing invoice details and other Form GSTR-1 details prepared through the offline tools. (steps discussed in Filing of GSTR-1 using offline tool)

- The **GSTR-1 – Details of outward supplies of goods or services** page will be displayed.

Note: Click the **HELP** button to view help related to this page.



STEP 2: Generate FORM GSTR-1 Summary

- Click the **GENERATE FORM GSTR-1 SUMMARY** button to generate summary of recent records.

Dashboard > Returns > GSTR-1/IFF English

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

E-INVOICE ADVISORY **HELP**

GSTIN - 33AAAAB1211B1ZZ	Legal Name - BUNKER AUDYOGIC UTPADAN SAHKARI SAMITI LTD.	Trade Name - GSTN	Indicates Mandatory Fields
FY - 2020-21	Tax Period - June	Status - Not Filed	Due Date - 11/07/2020

Either summary has not been generated or details have been updated post last generation. Please generate GSTR-1 summary to enable Preview (summary PDF) and Submit/file.

ADD RECORD DETAILS

4A, 4B, 6B, 6C - B2B Invoices	5A, 5B - B2C (Large) Invoices	6A - Exports Invoices	7 - B2C (Others)
0	0	0	0
8A, 8B, 8C, 8D - Nil Rated Supplies	9B - Credit / Debit Notes (Registered)	9B - Credit / Debit Notes (Unregistered)	11A(1), 11A(2) - Tax Liability (Advances Received)
0	0	0	0
11B(1), 11B(2) - Adjustment of Advances	12 - HSN-wise summary of outward supplies	13 - Documents Issued	
0	0	0	

AMEND RECORD DETAILS

The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

E-INVOICE DOWNLOAD HISTORY

**** Summary generation is must before proceeding to submit GSTR-1. Please generate GSTR-1 summary to enable Preview (summary PDF) and Submit.**

GENERATE GSTR1 SUMMARY

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

- The message to click on refresh button to check for completion of request will be displayed after summary generation is initiated.

Dashboard | Returns | GSTR-1/IFF English

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

E-INVOICE ADVISORY HELP

GSTIN - 33AAAAB1211B1ZZ Legal Name - BUNKER AUDYOGIC Trade Name - GSTN Indicates Mandatory Fields
 FY - 2020-21 UTPADAN SAHKARI SAMITI LTD. Tax Period - June Status - Not Filed Due Date - 11/07/2020

Generate GSTR-1 Summary process is initiated. Post completion of request preview (summary PDF) shall be enabled. You can click refresh icon to check completion of request. Please wait for 5 minutes to regenerate the summary again.

ADD RECORD DETAILS

4A, 4B, 6B, 6C - B2B Invoices 0	5A, 5B - B2C (Large) Invoices 0	6A - Exports Invoices 0	7 - B2C (Others) 0
8A, 8B, 8C, 8D - Nil Rated Supplies 0	9B - Credit / Debit Notes (Registered) 0	9B - Credit / Debit Notes (Unregistered) 0	11A(1), 11A(2) - Tax Liability (Advances Received) 0
11B(1), 11B(2) - Adjustment of Advances 0	12 - HSN-wise summary of outward supplies 0	13 - Documents Issued 0	

AMEND RECORD DETAILS

The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

E-INVOICE DOWNLOAD HISTORY

**** Summary generation is must before proceeding to submit GSTR-1. Please generate GSTR-1 summary to enable Preview (summary PDF) and Submit.**

GENERATE GSTR1 SUMMARY

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK **DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)** **RESET** **PREVIEW** **SUBMIT** **FILE RETURN**

STEP-3: Download details from E-invoice

Downloading details from E-invoice reduces the burden of taxpayers to again upload details of outward supplies in their Form GSTR-1. With the auto-populated details, taxpayers can use it to file their Form GSTR-1 easily. This step is applicable to E-invoicing eligible entities only.

Note: The data gets auto-populated from E-invoices in the following tables of Form GSTR-1:

- 4A, 4B, 4C, 6B, 6C – B2B Invoices
- 6A – Export Invoices
- 9B – Credit/Debit notes (Registered) - CDNR
- 9B – Credit/Debit notes (Unregistered) - CDNR

- Click on the **DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)** button, to download the E-invoice date.

Dashboard > Returns > GSTR-1/IFF English

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

E-INVOICE ADVISORY **HELP**

GSTIN - 33AAAAB1211B1ZZ Legal Name - BUNKER AUDYOGIC UTPADAN SAHKARI SAMITI LTD. Trade Name - GSTN * Indicates Mandatory Fields
 FY - 2020-21 Tax Period - June Status - Not Filed Due Date - 11/07/2020

The summary has been generated on 28/10/2021 10:41:05 and no changes have been made thereafter. Please click on Preview (summary PDF) to verify details and proceed to submit/file.

ADD RECORD DETAILS

4A, 4B, 6B, 6C - B2B Invoices	5A, 5B - B2C (Large) Invoices	6A - Exports Invoices	7 - B2C (Others)
0	0	0	0
8A, 8B, 8C, 8D - Nil Rated Supplies	9B - Credit / Debit Notes (Registered)	9B - Credit / Debit Notes (Unregistered)	11A(1), 11A(2) - Tax Liability (Advances Received)
0	0	0	0
11B(1), 11B(2) - Adjustment of Advances	12 - HSN-wise summary of outward supplies	13 - Documents Issued	
0	0	0	

AMEND RECORD DETAILS

The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

E-INVOICE DOWNLOAD HISTORY

**** Summary generation is must before proceeding to submit GSTR-1. Please generate GSTR-1 summary to enable Preview (summary PDF) and Submit.**

GENERATE GSTR1 SUMMARY

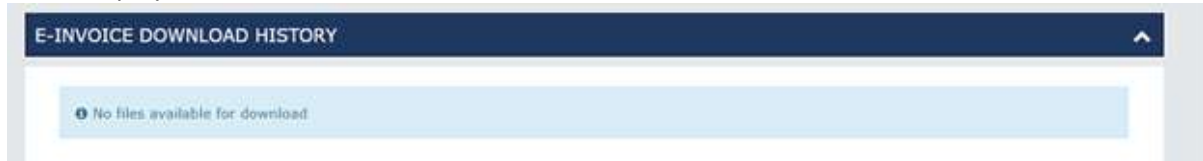
☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

- File in Excel format will be downloaded.

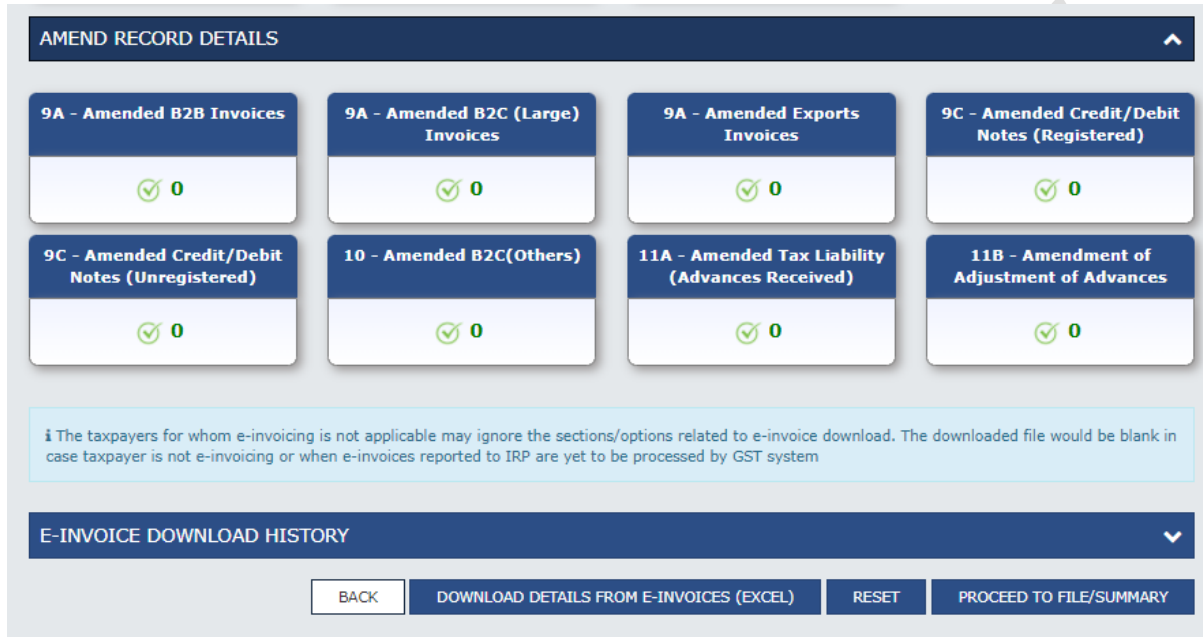
Note:

- If the number of records available is 500 or less in number, then the excel file gets downloaded instantly and in-progress message will not be displayed. However, if the records are more than 500, the downloaded file will appear under the 'E-invoice Download History' section and progress screen will be shown.

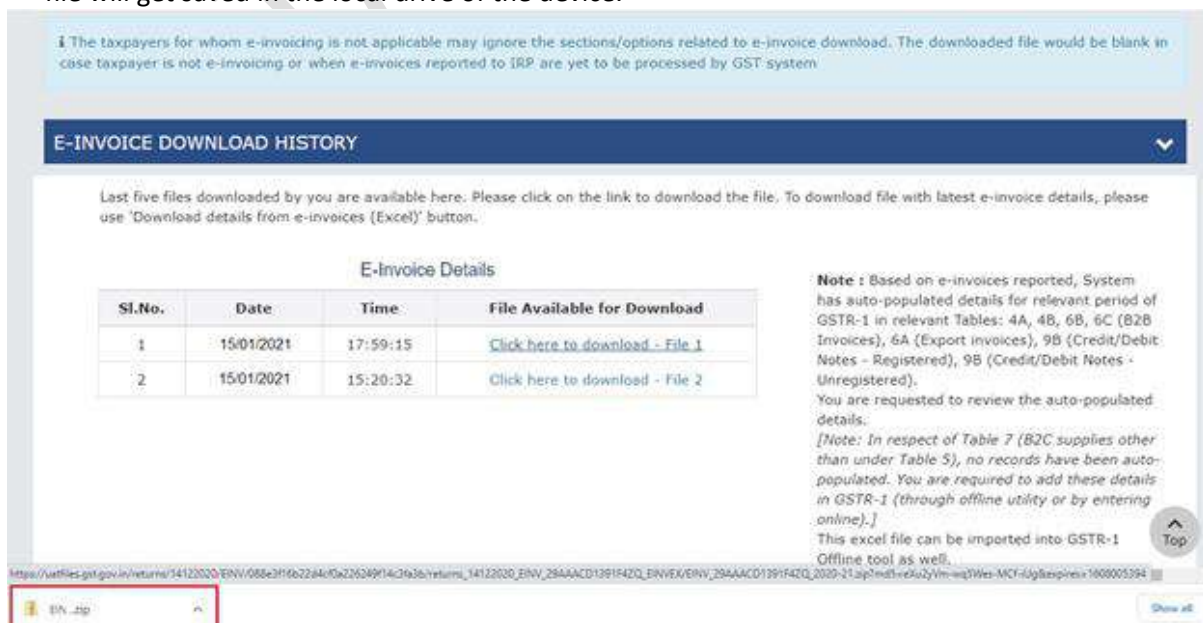
- In case of no records available for download, then the following information message will be displayed on the screen.



- Click on the '**E-invoice download history**' button to access the downloaded excel files.



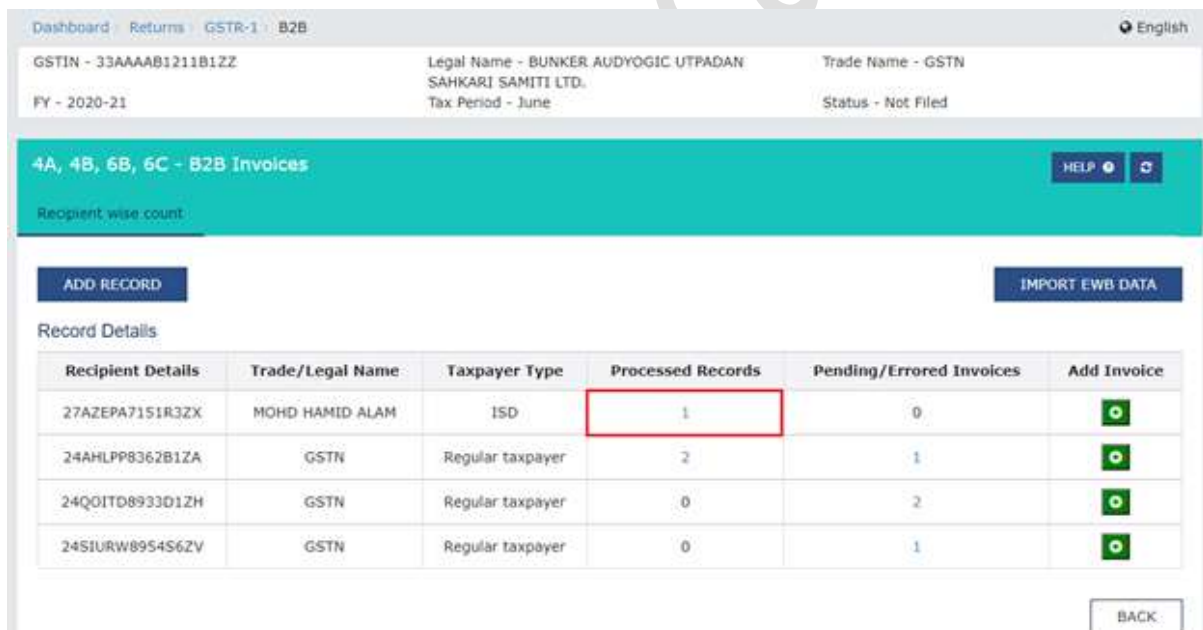
- The E-invoice details section will provide the last 5 downloaded e-invoice excel files by the taxpayer. Click the '**Click here to download – File 1**' link to download the excel file. The downloaded file will get saved in the local drive of the device.



- Click on the file icon to open the folder. The E-invoice details that are auto-populated from invoices for Form GSTR-1 are displayed in excel. The details of various tables are displayed in different sheets, which can be accessed by clicking the tabs available at the bottom of the sheet.

STEP-4: Editing E-invoice Details in FORM GSTR-1

- The e-invoice data details get auto-populated in Form GSTR-1 in the following tables:
 - 4A, 4B, 4C, 6B, 6C – B2B Invoices,
 - 6A – Export Invoices
 - 9B – Credit/Debit notes (Registered) – CDNR
 - 9B – Credit/Debit notes (Unregistered) – CDNUR
- The 4A, 4B, 4C, 6B, 6C – B2B Invoices tile has been explained in detail. Any of the above-mentioned tiles details can be edited in the similar manner.
- To edit the auto-populated e-invoice details, following steps to be performed;
 - Click the **4A, 4B, 4C, 6B, 6C – B2B Invoices** tile to edit the details.
 - Click the hyperlink on **Processed Records** to open the list of processed invoices of recipient GSTIN.



Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27AZEPA7151R3ZX	MOHD HAMID ALAM	ISD	1	0	
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	1	
24Q0ITD8933D1ZH	GSTN	Regular taxpayer	0	2	
24SIURW8954S6ZV	GSTN	Regular taxpayer	0	1	

- The list of invoices received from the selected GSTIN is displayed. Click the **Display/ Hide Columns** drop-down arrow, to view all columns and then select **Check All** option from the list.

4A, 4B, 6B, 6C - B2B Invoices

Recipient wise count | Document wise details

Processed Records

24AHLPP8362B1ZA | GSTN

Display/Hide Columns: +2 | Records Per Page: 10 | Search...

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	IRN	IRN date	Actions
b2b222	10/06/2020	9,00,00,000.00	2,00,000.00	24,000.00	0.00	0.00	0.00				 
b2b333	10/06/2020	80,00,00,000.00	9,00,000.00	13,500.00	0.00	0.00	80,000.00				 

BACK

- The following details can be viewed on the **Processed Documents Page**, if the e-invoice details are auto-populated in the Form GSTR-1.
 - Source:** This displays the source from where the details are uploaded in GSTR-1. 'E-invoice' implies that the details are auto-populated from E-invoice system.
 - IRN:** Invoice Reference Number (IRN) of the E-invoice
 - IRN Date:** Date of E-invoice
- Note:** By default, the IRN and IRN Date columns are hidden. To view the columns, select the Check All option from the column drop-down.
- Click the edit icon under **Actions** column, to edit the invoice details. The invoice details will be displayed.
- Click **Edit** at the bottom, then item details will be editable.
 - Note:** Once the E-invoice details that are auto-populated from Form GSTR-1 gets edited, the source is no longer E-invoice and the three columns: **Source**, **IRN**, and **IRN Date** become blank.
- Make the required changes and **SAVE** the changes made. An error message will appear, Click **YES** to close the window.
- The following success message will be displayed at the top of the page indicating the request has been successfully accepted. Add Invoice page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to **Recipient wise** count tab.

B2B - Add Invoice

Request accepted successfully



Indicates Mandatory Fields

☐ Deemed Exports

☐ SEZ Supplies with payment

☐ SEZ Supplies without payment

☐ Supply attract reverse charge

☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Recipient GSTIN/UIN*

37GDJPS0340K1Z7

Recipient Name*

AutomationsTest

Invoice no.*

Invoice date*

DD/MM/YYYY

POS ⓘ*

37-Andhra Pradesh

Total invoice value (₹)*

Supply Type

Inter-State

Source

IRN

IRN date

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%			
18%			
28%			

BACK

SAVE

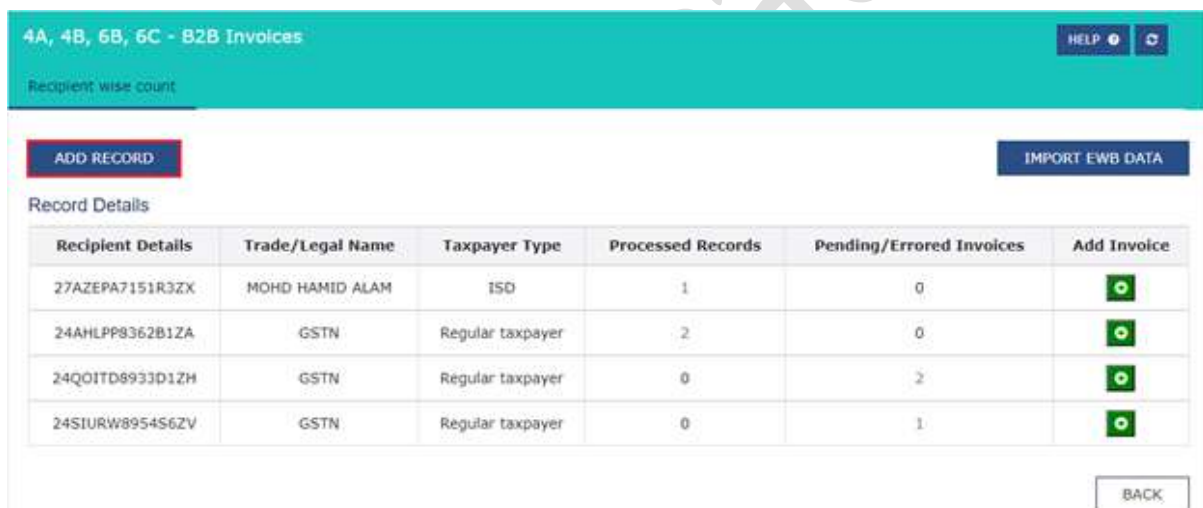
STEP-5: Enter details for the current tax period (including amendments of previous tax periods) in various tiles.





- There are number of tiles representing Tables to enter the details. Select on the tile name to enter the details.

Each tile is discussed as under:

1. Table 4A, 4B, 4C, 6B, 6C - B2B Invoices: All B2B invoice details are required to be entered under this tile (i.e. goods/ services sold to a registered taxpayer).

- Click on the 4A, 4B, 4C, 6B, 6C - B2B Invoices tile
- B2B Invoices have following 3 tabs:
 - a) Recipient wise details
 - b) Document wise details
 - c) Pending/ errored records
- In this tab, Recipient wise details, Click **ADD RECORD** to add a new invoice for any recipient. Here, details added by taxpayer like Recipient Details, Trade/Legal Name, Taxpayer Type, Processed Records and Pending/Errored Invoices will be displayed.



Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27AZEPA7151R3ZX	MOHD HAMID ALAM	ISD	1	0	
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	
24QOITD8933D1ZH	GSTN	Regular taxpayer	0	2	
24SIURW8954S6ZV	GSTN	Regular taxpayer	0	1	

- Click on **Add Invoice**, the B2B – Add Invoice page will be displayed.

Dashboard > Returns > GSTR-1 > B2B

English

4A, 4B, 6B, 6C – B2B Invoice - Edit Details

← Indicates Mandatory Fields

☐ Deemed Exports
 ☐ SEZ Supplies with payment
 ☐ SEZ Supplies without payment

☐ Supply attract reverse charge
 ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Recipient GSTIN/UIN*
 Recipient Name*
 Invoice no.*

Invoice date*
 POS
 Total invoice value (₹)*

Supply Type

Source
 IRN
 IRN date

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT Tax (₹)*	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%				
18%	37,00,000.00	3,33,000.00	3,33,000.00	
26%				

- The following details should be entered on this page

a) Select the appropriate check box as provided.

Note: Deemed export details can be provided for payment of IGST, CGST and SGST payments.

b) Enter the GSTIN or UIN of the receiver, in the **Receiver GSTIN/UIN** field.

Note:

- The GSTIN should be registered on the date of invoice.
- Once the GSTIN of the receiver is entered, Receiver Name, POS and Supply Type fields are auto-populated based on the GSTIN of the receiver.
- The auto-populated POS is editable. Depending on selected POS, the supply type gets auto-populated.
- Unique Identification Number (UIN) of the receiver to be provided in case of UN Bodies, Embassies, Government Offices or Other Notified persons.

c) Enter the **Invoice number**, **Invoice Date** and Total Invoice value in the respective fields.

Note:

- An invoice number should be alphanumeric with allowable special characters and unique for a given Financial Year (FY).
- Invoice date cannot be a future date or a date prior to the date of registering with GST.

d) **In case of Intra-State transaction:** Central Tax and State/UT Tax field will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess** field, enter the cess amount.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

Note: Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.

e) **In case of Inter-State transaction:** Integrated Tax field will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess** field, enter the cess amount.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

f) Click **SAVE** to save the invoice details. Add Invoice page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to **Recipient wise count** tab.

g) By clicking Back icon, previous page will appear. The taxpayer can add invoice of the particular receiver by clicking the green button in the Add Invoice Column. Click back to go to FORM GSTR-1.

4A, 4B, 6B, 6C - B2B Invoices




HELP ⓘ ⚙

Recipient wise count

ADD RECORD

IMPORT EWB DATA

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27AZEPA7151R3ZX	MOHD HAMID ALAM	ISD	1	0	
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	
24QOITD8933D1ZH	GSTN	Regular taxpayer	0	2	
24SIURW8954S6ZV	GSTN	Regular taxpayer	0	1	

BACK

- Click on hyperlink of **Processed Records** to edit processed records in Recipient wise details tab.

4A, 4B, 6B, 6C - B2B Invoices





HELP ⓘ ⚙

Recipient wise count

ADD RECORD

IMPORT EWB DATA

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27AZEPA7151R3ZX	MOHD HAMID ALAM	ISD	1	0	
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	
24QOITD8933D1ZH	GSTN	Regular taxpayer	0	2	
24SIURW8954S6ZV	GSTN	Regular taxpayer	0	1	

BACK

- Document wise details** tab is displayed. Details of processed records added by taxpayer like recipient details, legal name and invoice details will be displayed. Click the **BACK** button to go to Recipient wise count page.





4A, 4B, 6B, 6C - B2B Invoices

Recipient wise count Document wise details

Processed Records

24AHLPP8362B1ZA GSTN

Display/Hide Columns: - Records Per Page: 10 Search...

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	Actions
b2b222	10/06/2020	9,00,00,000.00	2,00,000.00	24,000.00	0.00	0.00	0.00		 
b2b333	10/06/2020	80,00,00,000.00	9,00,000.00	13,500.00	0.00	0.00	80,000.00		 

BACK





- Similarly, Pending/Errored Records can be accessed by clicking the hyperlink on pending/errored records column.

4A, 4B, 6B, 6C - B2B Invoices

Recipient wise count Pending/Errored Record

Pending records (These will be added after validation)

24QOITD8933D12H GSTN

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Action Taken	Status	Actions
test1234	15/06/2020	44,323.00	2,34,234.00	585.59	0.00	0.00	2,343.00	ADD	Processed with Error	 
test123	10/06/2020	12,34,123.00	1,23,123.00	3,693.69	0.00	0.00	1,232.00	ADD	Processed with Error	 

BACK

2. **Table 5A, 5B – B2C (Large) Invoices:** All outward supplies made to a consumer and the invoice value is more than Rs 2.5 lakh has to be entered in this tile, by performing the following steps.

- Click the 5A, 5C - B2C tile to enter the details. The **B2C (Large) Invoices – Summary** page is displayed. Click the **ADD RECORD** button to add a new invoice for any receiver.

Dashboard Returns GSTR-1/IFF B2CL

English

5A - B2C (Large) Invoices

There are no records to be displayed.

BACK ADD RECORD IMPORT EWB DATA

- The **B2C (Large) Invoices – Details** page is displayed. The following details should be entered on this page.

- a) Select the checkbox **in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.**
- b) Select the place of supply (state code) where the supplies were delivered, in the **POS** field
- c) Enter the **Invoice number, Invoice Date** and **Total Invoice value** in the respective fields.
Note: An invoice number should be alphanumeric with allowable special characters and unique for a given Financial Year (FY).
- d) Enter the taxable value of the goods or services and Cess amount in the respective fields.
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.
- e) Click the **SAVE** button to save the invoice details. Add Invoice page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

Dashboard > Returns > GSTR-1/IFF > B2CL English

B2C(Large) Invoices- Details

* Indicates Mandatory Fields

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

POS * 12-Arunachal Pradesh Invoice No. * B2CL-JAN-01 Invoice Date * 16/01/2021

Supply Type Inter-State Total Invoice Value (₹) * 3,08,000.00

Item details

Rate (%)	Taxable value (₹) <small>*</small>	Amount of Tax	
		Integrated Tax (₹) <small>*</small>	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	2,75,000.00	33,000.00	
18%			
28%			

BACK SAVE

- By clicking **BACK** button, it will take back to the Processed Records page.

Note: The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).



Dashboard > Returns > GSTR-1/IFF > B2CL

English

5A - B2C (Large) Invoices

ADD RECORD IMPORT EWB DATA

Processed Records: Records Per Page: 10

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Actions
12334	11/09/2020	12,00,000.00	1,00,000.00	12,000.00	0.00	 

BACK

- Click on the back button to go to GSTR-1 landing page and the B2C (large) Invoices tile in Form GSTR-1 will reflect the number of invoices added.

3. Table 6A – Export Invoices: Invoices for supplies exported to be entered in this tile, by performing the following steps.

- Click the **6A- Export Invoices** tile to enter the invoice details for supplies exported.
- The **Exports – Invoices Summary** page will be displayed. Click the **ADD DETAILS** to add a new invoice.





Dashboard > Returns > GSTR-1 > EXP

English

6A - Exports Invoices

ADD RECORD IMPORT EWB DATA

Processed Records: Display/Hide Columns: Records Per Page: 10

Invoice no.	Invoice date	GST Payment	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Source	Actions
exp222	10/06/2020	With Payment of Tax	9,00,00,000.00	9,00,000.00	9,000.00	70,000.00		 
exp333	10/06/2020	Without Payment of Tax	90,00,000.00	9,00,00,000.00	0.00	0.00		 

BACK

- The **Exports – Add Details** page is displayed. The following details should be entered on this page.
 - Enter the **Invoice number** issued against exports sales, **Invoice Date** on which invoice was generated and **Total Invoice value** in the respective fields.
 - Enter the port code in the **Port Code** field.
 - Enter the unique Shipping bill number with location code generated while shipping and Shipping Bill date in the respective fields.
Note: Shipping Bill No./Bill of Export No. should be minimum 3 and maximum 15 digit numeric.
 - Select whether the GST is paid against the invoice or not, from the **GST Payment** drop-down list.

- e) Enter the taxable value of the goods or services and Cess amount in the respective fields.
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.
- f) Click the **SAVE** button to save the details. Add Invoice page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

Dashboard · Returns · GSTR-1 · EXP · English

Exports - Add Details

← Indicates Mandatory Fields

Invoice no. *	Invoice date *	Port Code
INV4344	11/06/2020	INCOK1
Shipping Bill No./Bill of Export No.	Shipping Bill Date/Bill of Export Date	Total invoice value (₹) *
82522	28/10/2021	67,99,075.00
Supply Type	GST Payment *	
Inter-State	With Payment of Tax	
Source	IRN	IRN date

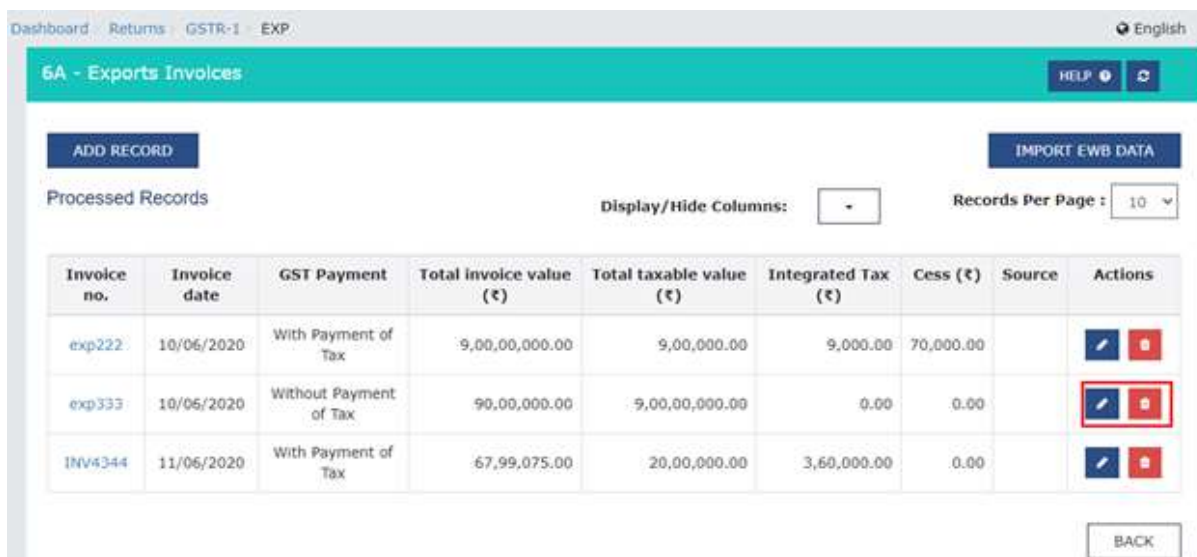
Item details

Rate	Taxable value (₹) *	Amount of tax	
		Integrated tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%			
18%	20,00,000.00	3,60,000.00	
28%			

BACK SAVE

- By clicking **BACK** button, it will take back to the Processed Records page.

Note: The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).









Dashboard Returns GSTR-1 EXP English

6A - Exports Invoices

ADD RECORD IMPORT EWB DATA

Processed Records Display/Hide Columns: Records Per Page: 10

Invoice no.	Invoice date	GST Payment	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Source	Actions
exp222	10/06/2020	With Payment of Tax	9,00,00,000.00	9,00,000.00	9,000.00	70,000.00		 
exp333	10/06/2020	Without Payment of Tax	90,00,000.00	9,00,00,000.00	0.00	0.00		 
INV4344	11/06/2020	With Payment of Tax	67,99,075.00	20,00,000.00	3,60,000.00	0.00		 

BACK

- Click on the back button to go to GSTR-1 landing page and the Export Invoices tile in Form GSTR-1 will reflect the number of invoices added.

4. Table 7 – B2C Others: All supplies that are made to a consumer and the invoice value is less than Rs 2.5 lakh, the details has to be entered in this tile by performing the following steps.

- Click the **7- B2C Others** tile to enter the invoice details for B2C transactions.
- The **B2C Others Details– Summary** page will be displayed. Click the **ADD DETAILS** to add line items details.



Dashboard Returns GSTR-1/IFF B2CS English

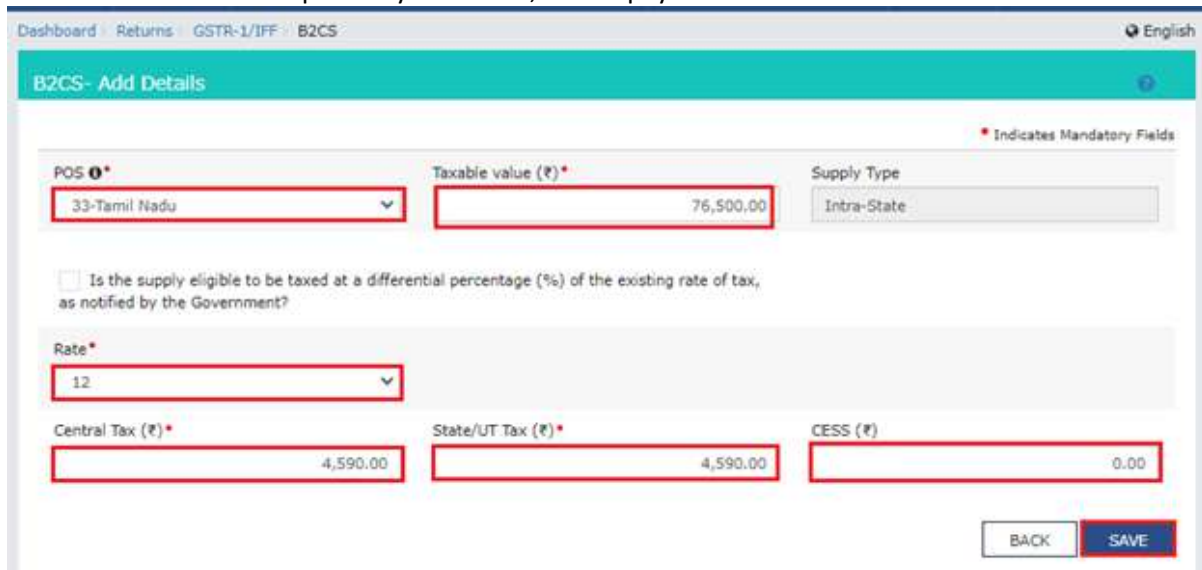
7 - B2C (Others)

There are no records to be displayed.

BACK ADD RECORD IMPORT EWB DATA

- The **B2C – Add Details** page will be displayed. The following details should be entered on this page.
 - Select Place of Supply (State Code) where the supplies were delivered, in the **POS** field, Based on the state selected in POS, Supply Type field is auto-populated.
 - Enter the collated amount of all the unique goods or services supplied and applicable rate in the respective head.
 - In case of Intra-State transaction**, the fields for Central Tax and State/UT Tax will appear. Enter the taxable value of the goods or services and Cess amount in the respective head.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount



Dashboard > Returns > GSTR-1/IFF > B2CS

B2CS- Add Details

Indicates Mandatory Fields

POS ^{*} 33-Tamil Nadu Taxable value (₹) ^{*} 76,500.00 Supply Type Intra-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Rate ^{*} 12

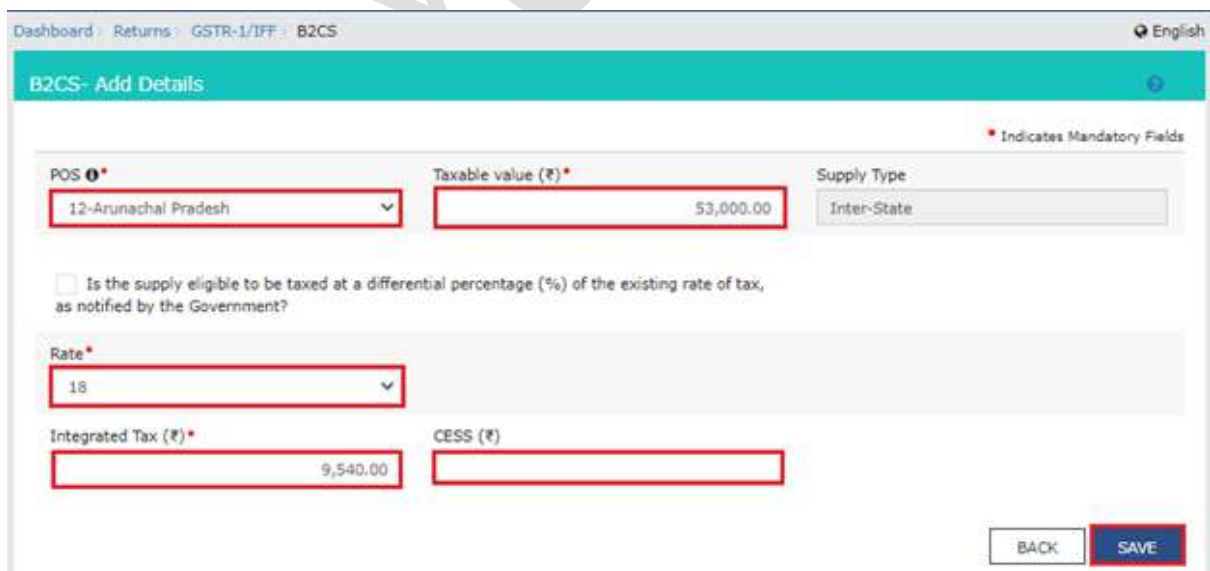
Central Tax (₹) ^{*} 4,590.00 State/UT Tax (₹) ^{*} 4,590.00 CESS (₹) 0.00

BACK SAVE

d) **In case of Inter-State transaction:** the fields for Integrated Tax will appear. Enter the taxable value of the goods or services and Cess amount in the respective head.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

e) Click the **SAVE** button to save the details. Add Invoice page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.



Dashboard > Returns > GSTR-1/IFF > B2CS

B2CS- Add Details

Indicates Mandatory Fields

POS ^{*} 12-Arunachal Pradesh Taxable value (₹) ^{*} 53,000.00 Supply Type Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Rate ^{*} 18

Integrated Tax (₹) ^{*} 9,540.00 CESS (₹)

BACK SAVE

- By clicking **BACK** button, it will take back to the Processed Records page.



Note: The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).

Dashboard Returns GSTR-1 B2CS English

7 - B2C (Others)

ADD RECORD IMPORT EWB DATA

Processed Records Records Per Page: 10

Place of Supply (Name of State)	Rate (%)	Total Taxable Value	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Applicable percentage(%)	Actions
Karnataka	1.5	2,14,32,423.00	3,21,486.35	0.00	0.00	0.00		 

BACK

- Click on the back button to go to GSTR-1 landing page and the B2C Others tile in Form GSTR-1 will reflect the number of invoices added.

5. **Table 8A,8B,8C,8D – NIL rated supplies:** All supplies made which attract nil rate of GST, Exempted and Non-GST outward supplies should be entered in this tile by performing the following steps.

- Click the **Nil rated supplies** tile to enter the invoice details for Nil rated supplies.
- The **Nil rated supplies** page will be displayed. Enter the data in **Nil Rated Supplies, Exempted (Other than Nil rated/non-GST supply), and Non-GST Supplies Amount** fields for the following categories of transactions:
 - Inter-state supplies to registered person
 - Inter-state supplies to unregistered person
 - Intra-state supplies to registered person
 - Intra-state supplies to unregistered person
- Click the **SAVE** button to save the details.

Dashboard Returns GSTR-1/IFF NIL-RATED English

8A, 8B, 8C, 8D - Nil Rated Supplies and Non-GST Supplies

Item details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	56,000.00	37,000.00	10,000.00
Intra-state supplies to unregistered person	23,000.00	36,000.00	5,000.00
Inter-state supplies to registered person	25,788.00	45,789.00	3,450.00
Inter-state supplies to unregistered person	23,789.00	34,222.00	9,080.00

BACK SAVE

- A message will be displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page. The Nil rated supplies tile in GSTR-1 will reflect the Total Nil Amount, Total Exempted Amount and Total Non-GST Amount.

Dashboard Returns GSTR-1/IFF NIL-RATED English

Request accepted successfully. Please refresh after 30 seconds to check the updated data...

8A, 8B, 8C, 8D - Nil Rated Supplies and Non-GST Supplies

Item details

Description	Nil Rated Supplies (₹)	Exempted (Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	56,000.00	37,000.00	10,000.00
Intra-state supplies to unregistered person	23,000.00	36,000.00	5,000.00
Inter-state supplies to registered person	25,788.00	45,789.00	3,450.00
Inter-state supplies to unregistered person	23,789.00	34,222.00	9,080.00

BACK SAVE

6. Table 9B – Credit /Debit notes (registered): The Credit/Debit notes issued to the registered dealers should be entered in this tile by performing the following steps.

- Click the **9B – Credit/debit Notes (registered)** tile to enter the details credit or debit notes issued to the registered recipients.
- Credit/Debit Notes (Registered) will have following 3 tabs:
 - Recipient wise details
 - Document wise details
 - Pending/ errored records
- Credit/Debit Notes (Registered) – Recipient wise details tab will be displayed, Click **ADD RECORD** to add a credit or debit note details. Here, details added by taxpayer like Recipient Details, Trade/Legal Name, Taxpayer Type, Processed Records and Pending/Errored Invoices will be displayed.

Dashboard Returns GSTR-1 CDNR English

9B - Credit / Debit Notes (Registered) HELP

Recipient wise count

ADD RECORD

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Note	Pending/Errored Note	Add Note
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	

BACK

- On the **ADD NOTE** page, the following details should be entered on this page
 - Select the appropriate check box as provided.
 - Enter the GSTIN or UIN of the receiver to whom supply is made, in the **Receiver GSTIN/UIN** field.

c) Enter the **Debit/Credit Note number, Debit/Credit Note Date** in the respective fields.

Note:

- The Debit/Credit note number should be unique for a given Financial Year (FY).
- Date should be before the end date of the tax period.

d) Select the appropriate **Note type** from the drop-down list and enter the value of Note in the Value field.

e) **In case of Intra-State transaction**, the fields for Central Tax and State/UT Tax will appear. Enter the taxable value of the goods or services and Cess amount in the respective head.

Note:

- The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.
- Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.
- If the recipient GSTIN is ISD GSTIN, then all the checkboxes (note supply type) will be disabled.

Dashboard > Returns > GSTR-1 > CONR English

Credit/Debit Notes (Registered)- Add Note

* Indicates Mandatory Fields

☐ Deemed Exports

☐ SEZ Supplies with payment

☐ SEZ Supplies without payment

☐ Supply attract reverse charge

☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Recipient GSTIN/UIN*

Recipient Name

Debit/Credit Note No.*

Debit/Credit Note Date*

Note Type*

Note value (₹)*

POS ⓘ*

Supply Type

Source

IRN

IRN date

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT Tax (₹)*	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text" value="8,000.00"/>	<input type="text" value="480.00"/>	<input type="text" value="480.00"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- f) **In case of Inter-State transaction:** the fields for Integrated Tax will appear. Enter the taxable value of the goods or services and Cess amount in the respective head.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

- g) Click the **SAVE** button to save the details. Add Note page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Recipient wise count tab page.

(c) TAXO academy

Dashboard Returns GSTR-1 CDNR English

Credit/Debit Notes (Registered)- Add Note

← Indicates Mandatory Fields

☐ Deemed Exports
 ☐ SEZ Supplies with payment
 ☐ SEZ Supplies without payment

☐ Supply attract reverse charge
 ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Recipient GSTIN/UIN*
 Recipient Name
 Debit/Credit Note No.*

Debit/Credit Note Date*
 Note Type*
 Note value (₹)*

POS ⓘ
 Supply Type

Source
 IRN
 IRN date

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%	17,000.00	850.00	
7.5%			
12%			
18%			
28%			

- By clicking Back icon, previous page will appear. The taxpayer can add Note of the particular receiver by clicking the green button in the Add Note Column. Click back to go to FORM GSTR-1.

Dashboard > Returns > GSTR-1 > CDNR



English

9B - Credit / Debit Notes (Registered)

Recipient wise count

ADD RECORD

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Note	Pending/Errored Note	Add Note
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	
37GDJP50340K1Z7	AutomationsTest	Regular taxpayer	1	0	

BACK

- Click on hyperlink of **Processed Records** to edit processed records in Recipient wise details tab. Similar steps to be followed to edit Pending/ Errored Note.
- Document wise details** tab is displayed. Details of processed records added by taxpayer like recipient details, legal name and note details will be displayed. Click the **BACK** button to go to Recipient wise count page.

Dashboard > Returns > GSTR-1 > CDNR


English





9B - Credit / Debit Notes (Registered)

Recipient wise count **Document wise details**

Processed Records

24AHLPP8362B1ZA **GSTN**

Display/Hide Columns:  Records Per Page: **10** Search...

C/D Note No.	C/D Note Date	Note Type	Note value (₹)	Taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	Actions
cdnr333	10/06/2020	Debit	80,00,000.00	9,00,00,000.00	0.00	1,12,500.00	1,12,500.00	90,000.00		 
cdnr222	10/06/2020	Credit	80,00,00,000.00	80,00,000.00	80,000.00	0.00	0.00	90,000.00		 

BACK

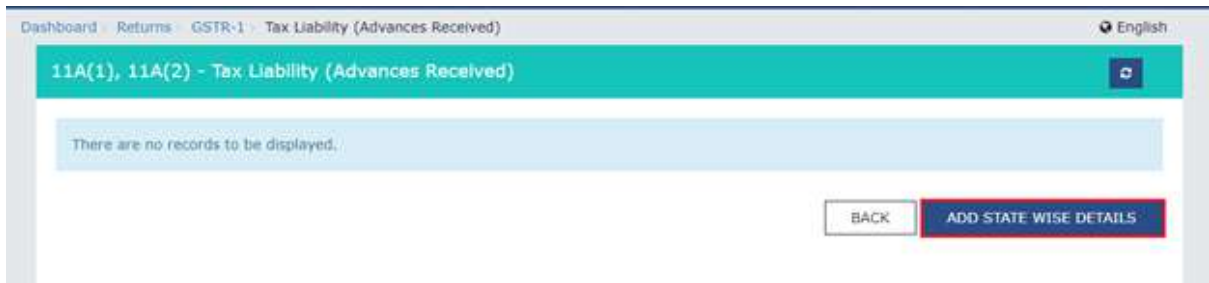
- Click on the back button to go to GSTR-1 landing page and the Credit/ Debit Notes (registered) – 9B tile in Form GSTR-1 will reflect the number of credit/debit notes added.

7. **Table 9B – Credit/Debit notes (Unregistered):** The Credit/Debit notes or refund vouchers issued to the unregistered persons should be entered in this tile.

Similar steps to be followed as performed under 6. Table 9B – Credit/ Debit notes issued to registered dealers.

8. **Table 11A(1), 11A(2) – Tax Liability (Advances received):** All the supplies for which advances were received from the receiver of supplies but invoice was not raised will be entered here, by performing the following steps:

- Click the Table – **Tax liability (Advance received)** tile to enter the tax liability details.
- The **Tax liability (Advance received)– Summary** page will be displayed. Click the **ADD STATE WISE DETAILS** to add the advance tax receipt and related liability details.



Dashboard > Returns > GSTR-1 > Tax Liability (Advances Received)

11A(1), 11A(2) - Tax Liability (Advances Received)

There are no records to be displayed.

BACK ADD STATE WISE DETAILS

- The **Tax liability (Advance Received) – Add Details** page will be displayed. The following details should be entered on this page.
 - a) Select Place of Supply (State Code) for the advance received from the drop-down list, in the **POS** field. Based on the state selected in POS, Supply Type field is auto-populated as Inter-state or Intra-state.
 - b) **In case of Intra-State transaction**, the fields for Central Tax and State/UT Tax will appear. Enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%), in the **Gross Advance Received** field.
 - c) The Amount of Tax fields are auto-populated, however, the taxpayer can edit the tax amount. Enter the amount of cess in the respective field.

Dashboard Returns GSTR-1 Tax Liability (Advances Received) English

Tax Liability (Advance Received) - Add Details

Note: Declare here the tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period. * Indicates Mandatory Fields

POS 33-Tamil Nadu Supply Type Intra-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item details

Rate (%)	Gross Advance Received (excluding tax) (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT Tax (₹)*	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%	92,000.00	5,520.00	5,520.00	
18%				
28%				

BACK
SAVE

- d) **In case of Inter-State transaction:** the fields for Integrated Tax & Cess will appear. Enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%), in the **Gross Advance Received** field.
- e) The Amount of IGST field will be auto-populated, however, the taxpayer can edit the tax amount. Enter the amount of cess in the respective field.
- f) Click the **SAVE** button to save the details. Add Note page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

Dashboard Returns GSTR-1/IFF Tax Liability (Advances Received) English

Tax Liability (Advance Received) - Add Details

Note: Declare here the tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period. * Indicates Mandatory Fields

POS **1*** 12-Arunachal Pradesh Supply Type Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item details

Rate (%)	Gross Advance Received (excluding tax) (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%			
18%	75,000.00	13,500.00	
28%			

BACK SAVE

- By clicking **BACK** button, it will take back to the Processed Records page.

Note: The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).

Dashboard Returns GSTR-1 Tax Liability (Advances Received) English

11A(1), 11A(2) - Tax Liability (Advances Received)

[ADD STATE WISE DETAILS](#)

Processed Records Records Per Page: 10

Place of Supply (Name of State)	Supply Type	Gross Advance Received (excluding tax) (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable percentage(%)	Actions
Manipur	Inter-State	75,000.00	13,500.00	0.00	0.00	0.00		Edit Delete

[BACK](#)

- Click on the back button to go to GSTR-1 landing page and the **Tax liability (Advance Received)** tile in Form GSTR-1 will reflect the updated total Gross Advance Received and Total Tax Liability.

9. Table 11B(1), 11B(2) – Adjustment of Advances: All the supplies for which invoices issued in the current period for which the return is being filed but advances were received from the receiver and tax has been already paid in the previous months will be entered here, by performing the following steps:

- Click the Table – **Adjustment of Advances** tile to enter the details of tax already paid on invoices issued in the current period.
- The **Tax already paid on invoices issued in the current period – Summary** page will be displayed. Click the **ADD STATE WISE DETAILS** to add details for invoices issued in the current period on which tax has already been paid.

Dashboard Returns GSTR-1 Adjustment of Advances English

11B(1), 11B(2) - Adjustment of Advances

There are no records to be displayed.

[BACK](#) [ADD STATE WISE DETAILS](#)

- The **Tax already paid on invoices issued in the current period – Add Details** page will be displayed. The following details should be entered on this page.
 - Select Place of Supply from the drop-down list, in the **POS** field. Based on the state selected in POS, Supply Type field is auto-populated as Inter-state or Intra-state.
 - In case of Intra-State transaction**, the fields for Central Tax and State/UT Tax will appear. Enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%), in the **Gross Advance Adjusted (excluding tax)** field.
 - The Amount of Tax fields are auto-populated, however, the taxpayer can edit the tax amount. Enter the amount of cess in the respective field.

Dashboard · Returns · GSTR-1/IFF · Adjustment of Advances English

Tax already paid on invoices issued in the current period - Add Details

Note: Declare the amount of advance for which tax has already been paid receipt of consideration in an earlier period and invoices issued in the current period for the supplies.

* Indicates Mandatory Fields

POS * 33-Tamil Nadu Supply Type Intra-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹) *	Amount of Tax		
		Central tax (₹) *	State/UT Tax (₹) *	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%	70,000.00	4,200.00	4,200.00	
16%				
28%				

BACK SAVE

- d) **In case of Inter-State transaction:** the fields for Integrated Tax & Cess will appear. Enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%), in the **Gross Advance Adjusted** field.
- e) The Amount of IGST field will be auto-populated, however, the taxpayer can edit the tax amount. Enter the amount of cess in the respective field.
- f) Click the **SAVE** button to save the details. Add details page will reopen once saving of the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

Tax already paid on invoices issued in the current period - Add Details

Note: Declare the amount of advance for which tax has already been paid receipt of consideration in an earlier period and invoices issued in the current period for the supplies

• Indicates Mandatory Fields

POS ⓘ •

12-Arunachal Pradesh

Supply Type

Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹) •	Amount of Tax	
		Integrated Tax (₹) •	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%			
18%	50,000.00	9,000.00	
28%			

BACK

SAVE

- By clicking **BACK** button, it will take back to the Processed Records page.



Note: The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).

Dashboard Returns GSTR-1 Adjustment of Advances English

11B(1), 11B(2) - Adjustment of Advances

ADD STATE WISE DETAILS

Processed Records: Records Per Page: 10

Place of Supply (Name of State)	Supply Type	Gross Advance Adjusted (excluding tax) (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable percentage(%)	Actions
Jharkhand	Inter-State	7,99,999.00	95,999.88	0.00	0.00	0.00	-	 

BACK

- Click on the back button to go to GSTR-1 landing page and the **Adjustment of Advances** tile in Form GSTR-1 will reflect the updated total Gross Advance Adjusted and Total Tax Liability.

10. Table 12 – HSN wise summary of outward supplies:

- To furnish the **HSN-wise summary** of outward supplies along with rate and quantitative details, following steps to be performed;
 - Click the **HSN-wise summary of outward supplies** tile to furnish the summarized details of all outward supplies HSN-wise along with rate and quantitative details.
 - The **HSN summary of outward supplies – Add/Edit Details** page will be displayed.
 - Enter the HSN/SAC code of the outward supplies in the **HSN** field.

Note: Taxpayer can select HSN code by entering at least 2 digits or 4 characters in the field for HSN. Upon entering the digits/characters in HSN field, related details will appear in the drop-down list. Select the relevant HSN code from the drop down and description will be auto-populated.

HSN *

85

8510-
SHAVERS, HAIR CLIPPERS AND HAIR-
REMOVING APPLIANCES, WITH SELF-
CONTAINED ELECTRIC MOTOR

8511-
ELECTRICAL IGNITION OR STARTING
EQUIPMENT OF A KIND USED FOR
SPARK-IGNITION OR
COMPRESSION IGNITION INTERNAL

Note: HSN can be searched by description also. Upon entering the description drop-down list will appear and the taxpayer can select from the available options.

HSN*

telephone

8443, 8525, 8527 OR 8528 - Telephone sets, including telephones for cellular networks or for other wireless networks

85171110-
TELEPHONE SETS, INCLUDING
TELEPHONES FOR CELLULAR NETWORKS
OR FOR OTHER WIRELESS NETWORKS;
OTHER APPARATUS FOR THE
TRANSMISSION OR RECEPTION OF

Note: Cases where error message will appear is as under:

- Only one digit of HSN entered
- Invalid HSN entered
- More than 8 digits entered in HSN
- Taxpayer having turnover more than Rs. 5 Crores, enters less than 4 digits HSN

d) Enter the **UQC Code** (Unique Quantity Code) from the drop-down list, **Total Quantity**, **Total Taxable Value** of the outward supply, **Rate** from the drop-down list under respective heads.

e) Once the UQC and Rate are selected, an **Add to Master** button appears below the HSN field. From there the taxpayer can add the product to **My Master**.

Note: HSN can be filed manually in case unable to find the requisite HSN code from the drop-down list. Further, the combination of HSN, UQC and Rate must be unique. GST Portal will not allow more than one entry with same HSN, UQC and Rate combination.

For Example: If taxpayer has entered 1100 as HSN code, Kg as UQC and rate as 5%, they cannot add another entry with same HSN, UQC and rate. But he can add another entry with 1100 as HSN code, Kg as UQC and rate as 12%.

Dashboard Returns GSTR-1/IFF HSN English

12 - HSN - wise summary of outward supplies

Note:

1. In case there are no suggestions for any HSN, then after typing the required HSN; click on description/UQC to enable other fields.
2. Please select HSN from the search results dropdown only. In case HSN entered is not available, you can enter HSN manually
3. Kindly click on save button after any modification(add, edit) to save the changes

There are no saved records to be displayed.

The selected HSN, UQC and RATE is not present in your product master. Click on "ADD TO MASTER" button to add.

Add/Edit Details IMPORT EWB DATA

HSN* Description Product name as in Master*

ADD TO MASTER

UQC* Total Quantity* Total taxable value (₹)*

Rate (%)* Integrated tax (₹)* Central tax (₹)*

State/UT tax (₹)* Cess (₹)

BACK RESET ADD

- f) Click the **Add to Master** button. A pop-up titled **Add Product Master** appears. Enter the **Product Name** and click the **Save** button.

Note: The HSN data added will now also be available in the Product Master table.

ADD PRODUCT MASTER

Field(s) marked with red dot (.) are mandatory

HSN Code HSN Description

Product Name* IGST Rate(%)

UQC

SAVE BACK

- g) Enter the Total taxable value, tax amount under IGST, SGST and CGST and Cess amount under the respective heads. Click **ADD** button.

12 - HSN - wise summary of outward supplies HELP ?

Note:

1. In case there are no suggestions for any HSN, then after typing the required HSN; click on description/UQC to enable other fields.
2. Please select HSN from the search results dropdown only. In case HSN entered is not available, you can enter HSN manually.
3. Kindly click on save button after any modification(add, edit) to save the changes

Add/Edit Details IMPORT EWB DATA

HSN* Description UQC*

Total Quantity* Total taxable value (₹)* Rate (%)*

Integrated tax (₹) Central tax (₹) State/UT tax (₹)

Cess (₹)

BACK RESET ADD

- Added records will moved to **Added/Edited Invoices to be saved** section. Once all details are added, click the **SAVE** button.

Note:

- Taxpayer can EDIT, DELETE or RESET the added details by selecting the appropriate option.
- Select the required number of records from the **Records Per Page** drop-down list, to view the records per page.
- Enter the relevant text/value in the **Search** field, to search in the list of added records.

Dashboard Returns GSTR-1 HSN English

12 - HSN - wise summary of outward supplies HELP ?

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Added/Edited Invoices to be saved

Sr No.	HSN	Description	UQC	Total Quantity	Total value (₹)	Total Taxable Value (₹)	Amount of Tax				Actions
							Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
1	-	Telephones	BAG	10	7,10,000.00	6,11,000.00	65,988.00	21,997.00	21,997.00	-	✎ ✖
2	-	Telephone	BAG	5	30,000.00	23,445.00	7,500.00	5,000.00	5,000.00	-	✎ ✖

BACK ADD DETAILS SAVE IMPORT EWB DATA

- A successful message will be displayed. By clicking **SAVE** button, records will move to processed table from added/edited invoices to be saved table. Click the **BACK** button to go back to the Form GSTR-1 page.

Dashboard Returns GSTR-1 HSN English

Request accepted successfully.

12 - HSN - wise summary of outward supplies

HELP ⓘ ⚙

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Processed Records

Sr No.	HSN	Description	UQC	Total Quantity	Total value (₹)	Total Taxable Value (₹)	Amount of Tax				Actions
							Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
1	-	Telephones	BAG	10	7,10,000.00	6,11,000.00	65,988.00	21,997.00	21,997.00	-	 

BACK ADD DETAILS IMPORT EWB DATA

- Click on the back button to go to GSTR-1 landing page and the **HSN summary of outward supplies** tile in Form GSTR-1 will reflect the number of invoices added along with Total Value, Total Taxable Value and Total Tax Liability.

11. Table 13 – Documents issued: the details of all the documents issued during the month shall be added under this tile, by performing the following steps:

- Click the **Documents Issued** tile to add the details for document issued during the current tax period.
- Click on **Add Document**:
- There will be 12 categories of documents. Enter the Serial Number of the document, Total Number of documents issued and cancelled in respective fields. The net invoices field will be auto populated.

For say, under Invoice for outward supply, enter the serial Number of the invoices, Total Number of invoices issued and cancelled in the respective fields.

- Click **ADD DOCUMENT** button to add more rows for each category. Click **SAVE**.
- Click the **BACK** button to go back to the GSTR-1 page.

Note: Added documents can be edited or deleted (under Actions).

- Click on the back button to go to GSTR-1 landing page and the **Documents Issued summary** tile in GSTR-1 will reflect the number of documents issued along with Total Documents, Cancelled Documents and Net Issued Documents.

12. Table 9A – Amendment in B2B Invoices: To make amendments to details of outward supplies to a registered person of earlier tax periods, following steps to be performed;

- Click the **9A - Amended B2B Invoice** tile.
- Select the **Financial Year** from the drop-down list. Enter the invoice number which is to be amended from earlier tax period, in the **Invoice No.** field. Click the **AMEND INVOICE** button

Dashboard > Returns > GSTR-1 > B2BA English

9A - Amended B2B Invoices

Indicates Mandatory Fields

Financial Year *	Invoice no. *
2019-20	1234

AMEND RECORD

- Enter the revised invoice number for the previous invoice and select the **Revised Date** using the calendar, in the respective fields. Make amendments to the details as required. Click the **SAVE** button.

Note: POS of the invoice furnished earlier cannot be amended.

Dashboard Returns GSTR-1 B2BA English

9A - Amended B2B Invoices - Edit Details

* Indicates Mandatory Fields

☐ Deemed Exports
 ☐ SEZ Supplies with payment
 ☐ SEZ Supplies without payment

☐ Supply attract reverse charge
 ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Recipient GSTIN/UIN*
 Recipient Name*
 Revised/Original Invoice No.

Revised/Original Invoice Date*
 Revised Invoice No.*
 Revised Date*

POS ⓘ*
 Total invoice value (₹)*
 Supply Type

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT Tax (₹)*	Cess (₹)
0%				
0.1%				
0.25%				
1%	90,000.00	450.00	450.00	80,000.00
1.5%				
3%				
5%				
7.5%				
12%				
18%				
28%				

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **9A - Amended B2B Invoice** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability

Note:

- The status of the added invoice is Processed.

- Added invoices can also be edited/deleted (under Actions).

Dashboard | Returns | GSTR-1 | B2BA English



Request accepted successfully.

9A - Amended B2B Invoices

Financial Year: 2019-20 Invoice no.: Enter Invoice No.

AMEND RECORD

Processed Records Records Per Page: 10

Revised Invoice No.	Revised/Original Invoice Date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Actions
b2b111r	10/05/2020	9,00,000.00	90,000.00	0.00	450.00	450.00	80,000.00	 

BACK

13. Table 9A – Amendment in B2C (large) Invoices: To make amendments to taxable outward supplies to an unregistered person of earlier tax periods, perform the **similar steps as performed in Table 12. Table 9A – Amendment in B2B invoices above.**

14. Table 9A – Amendment in Export Invoices: To make amendments to supplies exported, perform the **similar steps as performed in 12. Table 9A – Amendment in B2B invoices above.**

15. Table 9C – Amendment in Credit/Debit Notes (Registered): To make amendments in the details of credit or debit notes issued to the registered recipients of earlier tax periods, perform the **similar steps as performed in 12. Table 9A – Amendment in B2B invoices above** except that the Revised Debit/ Credit Note Number and date will be entered.

16. Table 9C – Amendment in Credit/Debit Notes (Un-Registered): To make amendments in the details of credit or debit notes issued to the registered recipients of earlier tax periods, perform the **similar steps as performed in 12. Table 9A – Amendment in B2B invoices above** except that the Revised Debit/ Credit Note Number and date will be entered.

17. Table 10 – Amendment in B2C (Others): To amend details of B2C furnished in earlier tax period, perform the following steps;

- Click the **10 - Amended B2C (Others)** tile.
- Select the **Year and Month** of previous tax period from the drop-down list. Select Original POS. Click the **AMEND DETAILS** button.

Dashboard Returns GSTR-1 B2CSA English

10 - Amended B2C(Others)

There are no records to be displayed.

Indicates Mandatory Fields

Year* 2020-21 Month* April Original POS* 01-Jammu and Kashmir

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

BACK AMEND RECORD

- Select the **Revised/Original State Code (Place of Supply)** from the drop-down list. Make the amendments as required. Place of Supply field/s of the line items furnished earlier cannot be amended. Click the **SAVE** button.

Dashboard | Returns > GSTR-1 | B2CSA English

B2CSA- Amend Details

* Indicates Mandatory Fields

Original POS ^{*}

Select

Financial Year ^{*}

2020-21

Return Filing Period ^{*}

April

Revised/Original State Code (Place of Supply) ^{*}

01-Jammu and Kashmir

Supply Type ^{*}

Inter-State

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item details

Rate (%)	Taxable value (₹) [*]	Amount of Tax	
		Integrated Tax (₹) [*]	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%	8,00,000.00	12,000.00	
3%			
5%	7,00,00,000.00	35,00,000.00	0.00
7.5%	5,00,00,000.00	37,50,000.00	0.00
12%			
18%			
28%	6,00,00,000.00	1,68,00,000.00	0.00

BACK

SAVE

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **10 - Amended B2C (Others)** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability

Note:

- The status of the added invoice is Processed.
- Added invoices can also be edited/deleted (under Actions).

Dashboard > Returns > GSTR-1 > B2CSA

Request accepted successfully.

10 - Amended B2C(Others)



Indicates Mandatory Fields

Year* 2019-20 Month* March Original POS* Select

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

AMEND RECORD

Processed Records Records Per Page: 10

Place of Supply (Name of State)	Total Taxable Value	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Applicable percentage(%)	Actions
Jammu and Kashmir	18,08,00,000.00	2,40,62,000.00	0.00	0.00	0.00		 

BACK

18. Table 11A – Amendment in Tax Liability (Advance received): To amend statement of Advances Received in earlier tax period, perform the following step:

- Click the **11A - Amended Tax Liability (Advance Received)** tile.
- Select the **Financial Year** of the previous tax period from the drop-down list which needs to be amended. Select the **Return Filing Period** and **POS** of the line item of the declarations of previous tax period from the drop-down list. Click the **AMEND RECORD** button.

Dashboard > Returns > GSTR-1 > Amended Tax Liability (Advances Received)

11A - Amended Tax Liability (Advances Received)

There are no records to be displayed.

Indicates Mandatory Fields

Financial Year* 2020-21 Return Filing Period* April POS* 05-Uttarakhand

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

BACK AMEND RECORD

- The required amendments to be made in the fields provided except amendment in the Advance Tax Place of Supply (PoS) field/s of the line items furnished earlier. Click the **SAVE** button.

Dashboard | Returns | GSTR-1 | Amended Tax Liability (Advances Received) English

Tax Liability (Advance Received) - Edit Details

* Indicates Mandatory Fields

Note: Declare here the tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period.

POS ***** 05-Uttarakhand Supply Type Inter-State Financial Year ***** 2020-21

Return Filing Period ***** April

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item details

Rate (%)	Gross Advance Received (excluding tax) (₹) *	Amount of Tax	
		Integrated Tax (₹) *	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	9,00,000.00	1,08,000.00	
18%			
28%			

BACK SAVE

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **11A - Amended Tax Liability (Advance Received)** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability.

Note:

- The status of the added invoice is Processed.
- Added invoices can also be edited/deleted (under Actions).

Dashboard > Returns > GSTR-1 > Amended Tax Liability (Advances Received)

Request accepted successfully.



11A - Amended Tax Liability (Advances Received)

Financial Year: 2019-20 Return Filing Period: March POS: Select

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

AMEND RECORD

Processed Records Records Per Page: 10

Place of Supply (Name of State)	Supply Type	Gross Advance Received (excluding tax) (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable percentage(%)	Actions
Uttarakhand	Inter-State	9,00,000.00	1,08,000.00	0.00	0.00	0.00		 

BACK

19. Table 11B – Amendment of Adjustment of Advances: To amend statement of Advances Adjusted in earlier tax period, perform the similar steps as performed in Table 11A – Amended Tax Liability (Advance Received) above.



STEP -6: Deleting Details in FORM GSTR-1

To delete details in Form GSTR-1, there are 2 options:

- a) Either go to individual tables and delete details within the tile using the **DELETE** button or

ADD RECORD IMPORT EWB DATA

Processed Records Records Per Page: 10

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Actions
32413	12/06/2020	1,24,12,321.00	1,23,123.00	3,693.69	1,232.00	 
90000	10/06/2020	90,00,000.00	9,00,012.00	9,000.18	9,000.00	 

BACK

- b) Click **RESET** button to delete details of all tiles at one go.

E-INVOICE DOWNLOAD HISTORY

[BACK](#)
[DOWNLOAD DETAILS FROM E-INVOICES \(EXCEL\)](#)
[RESET](#)
[PROCEED TO FILE/SUMMARY](#)

STEP -7: Preview FORM GSTR-1

- Select the **Proceed to File/Summary** button to view the table-wise consolidated summary of added records.

Note: Ensure the correctness of each record before clicking the Proceed to File/ Summary button, as values cannot be edited or deleted once the GSTR-1 statement is filed.

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

[E-INVOICE ADVISORY](#)
[HELP](#)

GSTIN - 24SMLFG7834D8Z1
FY - 2021-22
Legal Name - ZAPP ELECTRO LTD
Tax Period - February
Trade Name - GSTN
Status - Ready to File
Indicates Mandatory Fields
Due Date - 11/03/2022

ADD RECORD DETAILS

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices 1	5A - B2C (Large) Invoices 0	6A - Exports Invoices 0	7 - B2C (Others) 0
8A, 8B, 9C, 8D - Nil Rated Supplies 0	9B - Credit / Debit Notes (Registered) 0	9B - Credit / Debit Notes (Unregistered) 0	11A(1), 11A(2) - Tax Liability (Advances Received) 0
11B(1), 11B(2) - Adjustment of Advances 0	12 - HSN-wise summary of outward supplies 0	13 - Documents Issued 0	

AMEND RECORD DETAILS

9A - Amended B2B Invoices 0	9A - Amended B2C (Large) Invoices 0	9A - Amended Exports Invoices 0	9C - Amended Credit/Debit Notes (Registered) 0
9C - Amended Credit/Debit Notes (Unregistered) 0	10 - Amended B2C(Others) 0	11A - Amended Tax Liability (Advances Received) 0	11B - Amendment of Adjustment of Advances 0

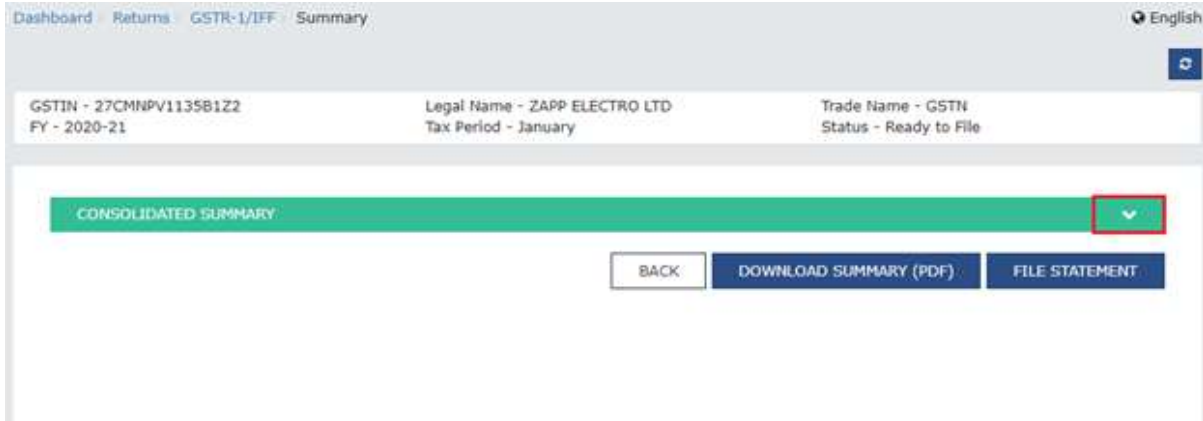
The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

E-INVOICE DOWNLOAD HISTORY

[BACK](#)
[DOWNLOAD DETAILS FROM E-INVOICES \(EXCEL\)](#)
[RESET](#)
[PROCEED TO FILE/SUMMARY](#)

- The consolidated summary page will be displayed, which provides recipient-wise summary, the total value of the supplies & the total tax involved in such supplies. To view download the summary, click the **Download Summary (PDF)** button.

Note: Click the **Expand All** button in the Description column, to view the details in the summary.



- After generation of GSTR-1/IFF summary, the status will change from Not filed to Ready to file. The PDF format of draft FORM GSTR-1 will be downloaded.

STEP - 8: File FORM GSTR-1 using DSC or EVC

- The Status of FORM GSTR-1 will now change to Submitted. Click the **FILE RETURN** button.

Dashboard | Returns | GSTR-1 English

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

E-INVOICE ADVISORY [HELP](#) [?](#)

GSTIN - 33AAAA8121181ZZ Legal Name - BUNKER AUDYOGIC UTPADAN SAHKARI SAMITI LTD. Trade Name - GSTN
 FY - 2020-21 Tax Period - June Status - Submitted Due Date - 11/07/2020

* Indicates Mandatory Fields

The summary has been generated on 01/11/2021 07:15:45 and no changes have been made thereafter. Please click on Preview (summary PDF) to verify details and proceed to submit/file.

ADD RECORD DETAILS

4A, 4B, 6B, 6C - B2B Invoices ✓ 5	5A, 5B - B2C (Large) Invoices ✓ 2	6A - Exports Invoices ✓ 3	7 - B2C (Others) ✓ 1
8A, 8B, 8C, 8D - Nil Rated Supplies ✓ 1	9B - Credit / Debit Notes (Registered) ✓ 3	9B - Credit / Debit Notes (Unregistered) ✓ 1	11A(1), 11A(2) - Tax Liability (Advances Received) ✓ 1
11B(1), 11B(2) - Adjustment of Advances ✓ 1	12 - HSN-wise summary of outward supplies ✓ 1	13 - Documents Issued ✓ 1	

AMEND RECORD DETAILS

9A - Amended B2B Invoices ✓ 1	9A - Amended B2C (Large) Invoices ✓ 1	9A - Amended Exports Invoices ✓ 1	9C - Amended Credit/Debit Notes (Registered) ✓ 1
9C - Amended Credit/Debit Notes (Unregistered) ✓ 1	10 - Amended B2C(Others) ✓ 1	11A - Amended Tax Liability (Advances Received) ✓ 1	11B - Amendment of Adjustment of Advances ✓ 1

i The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

E-INVOICE DOWNLOAD HISTORY

** Summary generation is must before proceeding to submit GSTR-1. Please generate GSTR-1 summary to enable Preview (summary PDF) and Submit.

[GENERATE GSTR1 SUMMARY](#)

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

[BACK](#)
[DOWNLOAD DETAILS FROM E-INVOICES \(EXCEL\)](#)
[RESET](#)
[PREVIEW](#)
[SUBMIT](#)
[FILE RETURN](#)

- The **Returns Filing for GSTR1** page will be displayed. Select the **Declaration** checkbox.
- Select the **Authorized Signatory** from the drop-down list, in the Authorised Signatory field.
Note: On filing of Form GSTR-1, notification through e-mail and SMS is sent to the Authorized Signatory.
- Click the **FILE WITH DSC** or **FILE WITH EVC** button to file GSTR-1.

Dashboard / Returns / File English

GSTIN - 33AAAAB1211B1ZZ	Legal Name - BUNKER AUDYOGIC UTPADAN SAHKARI SAMITI LTD.	Trade Name - GSTN	* Indicates Mandatory Fields
FY - 2020-21	Tax Period - June	Status - Submitted	

Returns Filing for GST GSTR1

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

Authorised Signatory*

ANGAD ARORA

BACK FILE WITH DSC FILE WITH EVC

DSC Usage Steps:

- Run the envisigner as Administrator.
- open the portal,fill the appropriate Details go to till Update Register DSC.
- Open a separate tab in same browser and type https://127.0.0.1:1585
- Click on Advanced
- Click proceed to 127.0.0.1(unsafe)
- Come back to GST portal, refresh the page
- Click on register DSC

- **FILE WITH DSC:** Click the **PROCEED** button. Select the certificate and Click the **SIGN** button.
- **FILE WITH EVC:** Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

Validate One Time Password (OTP)

One-Time Password (OTP) has been sent to your registered email ID nxxxxxxxxxe@gadremarine.com and mobile no. 91xxxxxx55. OTP is Valid Till 11:28

Enter One Time Password (OTP)

CANCEL VERIFY RESEND OTP 24S

If you do not receive the OTP within 30 seconds, please click "RESEND OTP" button to request same OTP again. Resend request can be made maximum three times.

- A success message and ARN will be displayed. The status of the GSTR-1 return changes to **"Filed"**

✔ GSTR1 of GSTIN - 33AUXPK7210R1ZV for the Return Period - January - 2020-21 has been successfully filed. The Acknowledgment Reference Number is **AA330919000402K**. The GSTR1 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 33AUXPK7210R1ZV

Legal Name - Gadre Marine Export Pvt. Ltd

Return Type - GSTR1

• Indicates Mandatory Fields

FY - 2019-20

Return Period - January

Status - Filed

Returns Filing for GST GSTR1

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

Authorized Signatory •

ANGAD ARORA

BACK

FILE WITH DSC

FILE WITH EVC

DSC Usage Steps:

- Run the emsigner as Administrator.
- open the portal, fill the appropriate Details go to till Update Register DSC
- Open a separate tab in same browser and type <https://127.0.0.1:1585>
- Click on Advanced
- Click proceed to 127.0.0.1(unsafe)
- Come back to GST portal, refresh the page
- Click on register DSC

FORM GSTR-3B

GSTR-3B is a self-declared summary GST return filed every month (quarterly for the QRMP scheme). Taxpayers need to report the summary figures of sales, ITC claimed, and net tax payable in GSTR-3B, and discharge these liabilities in FORM GSTR-3B.

Some of the important points that need to be taken care of in respect of FORM GSTR-3B are as under:

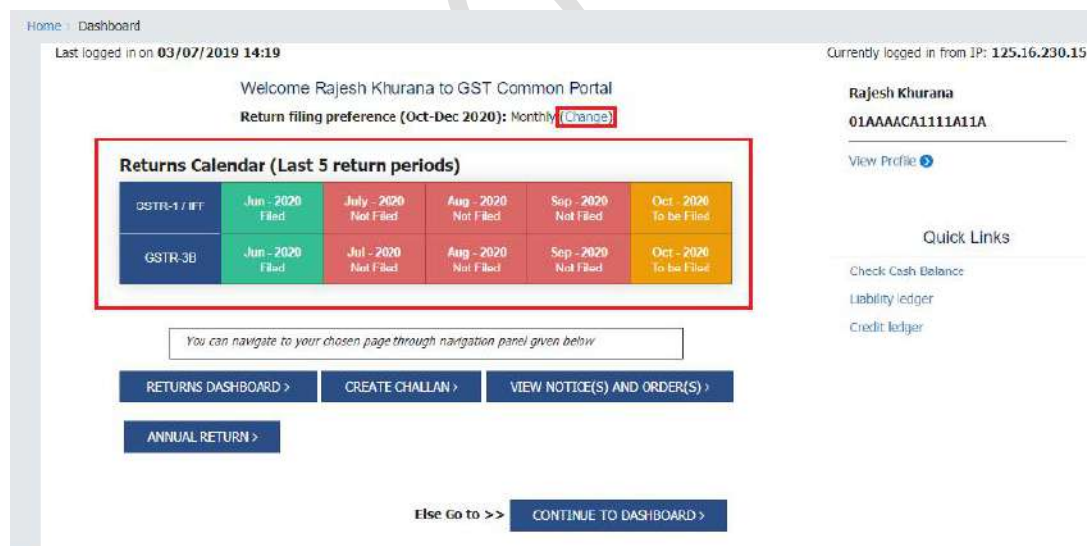
- A separate GSTR-3B must be filed for every GSTIN.
- The GST liability must be paid on or before the date of filing GSTR-3B, earlier of its due date.
- The GSTR-3B once filed cannot be revised i.e. amendment is not allowed.
- Even in case of a zero liability, GSTR-3B must be compulsorily filed i.e. if there is no business activity NIL return is to be filed.

To create, save, pay taxes and file Form GSTR-3B return, broadly following steps are to be performed:

STEP 1: Login to GST Portal and navigate to FORM GSTR-3B

- Login to GST Portal on the homepage with the valid credentials. The Returns Calendar for last 5 return periods status is displayed such as: Filed, Not Filed, To be Filed.

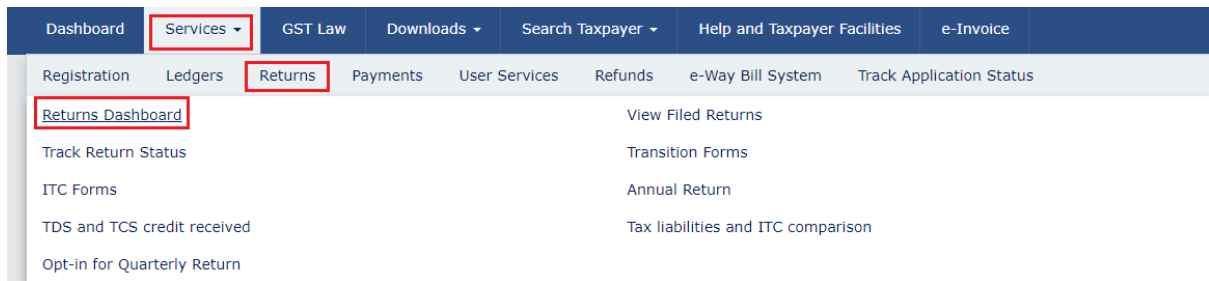
Note: Return filing preferences can be changed from Monthly to quarterly, by clicking the **Change** link, and this will direct the taxpayer to Opt-in Quarterly page.



	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020
GSTR-1 / IFT	Filed	Not Filed	Not Filed	Not Filed	To be Filed
GSTR-3B	Filed	Not Filed	Not Filed	Not Filed	To be Filed

The dashboard also includes a navigation panel with options: RETURNS DASHBOARD >, CREATE CHALLAN >, VIEW NOTICE(S) AND ORDER(S) >, and ANNUAL RETURN >. A 'Continue to Dashboard' button is also present.

- Go to 'Services' > 'Returns' > 'Returns Dashboard' option.



The screenshot shows the 'Services' dropdown menu. The 'Returns' option is highlighted, and the 'Returns Dashboard' link is also highlighted. Other options in the menu include Registration, Ledgers, Payments, User Services, Refunds, e-Way Bill System, and Track Application Status.

- The **File Returns** page will be displayed. Select the **Financial Year**, **Quarter** (Quarter 1 – 4) & **Period** (Month) for which the taxpayer wants to file the return from the drop-down list. Click the **SEARCH** button.

Note: In case the taxpayer is a quarterly return filer, then it is required to file Form GSTR-3B for the last month of the quarter. However, if Month 1 or Month 2 of the quarter is chosen, then Form GSTR-3B tile will not be available.



The screenshot shows the 'File Returns' page. It has a search bar with three dropdown menus: 'Financial Year' (set to 2021-22), 'Quarter' (set to Quarter 4 (Jan - Mar)), and 'Period' (set to March). A 'SEARCH' button is next to the dropdowns. A message at the top states: 'Nil return for GSTR-1, GSTR-3B and CMP-08 can now be filed through SMS.' A note below the search bar says: 'If you are Micro, Small or Medium Enterprise (MSME) Click here to submit your interest for availing Mudra Loan upto 10 Lacs or MSME Loan upto 5 Cr. under respective loan schemes.'

- The **File Returns** page displays the due date of filing the returns, which the taxpayer is required to file (using separate tiles). In the Form GSTR-3B tile, click the **PREPARE ONLINE** button.



The screenshot shows the 'File Returns' page with several tiles. The 'Details of outward supplies of goods or services' (GSTR1) tile shows 'Status- Filed' and 'VIEW' and 'DOWNLOAD' buttons. The 'Auto Drafted details (For view only)' (GSTR2A) tile shows 'VIEW' and 'DOWNLOAD' buttons. The 'Auto - drafted ITC Statement for the month' (GSTR2B) tile shows 'VIEW' and 'DOWNLOAD' buttons. The 'Monthly Return' (GSTR-3B) tile shows 'Due Date - 20/02/2021' and 'PREPARE ONLINE' and 'PREPARE OFFLINE' buttons. The 'PREPARE ONLINE' button is highlighted with a red box.

- Form the list of question displayed, answer all the questions to show the relevant sections of FORM GSTR-3B as applicable to the taxpayer and Click **NEXT**.

Note: In case of auto-population from Form GSTR-1 or Form GSTR-2B, only the first question will be displayed in the questionnaire page.

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

• Indicates Mandatory Fields

A. Do you want to file Nil return? • Nil Form GSTR-3B for a tax period can be filed, if you: • Have NOT made any Outward supplies and • Have NOT received any inward supplies and • Do NOT have any liability for the particular tax period.	<input type="radio"/> Yes <input checked="" type="radio"/> 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) •	<input checked="" type="radio"/> Yes <input type="radio"/> NO
C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2) •	<input checked="" type="radio"/> Yes <input type="radio"/> NO
D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services ? (Table 4) •	<input checked="" type="radio"/> Yes <input type="radio"/> NO
E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5) •	<input checked="" type="radio"/> Yes <input type="radio"/> NO
F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1) •	<input checked="" type="radio"/> Yes <input type="radio"/> NO
G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6) •	<input type="radio"/> Yes <input type="radio"/> 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.

- To file **Nil return**, Select **Yes** for option A. Click the **NEXT** button.

NOTE:

- Nil return to be filed where, the taxpayer 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 for that tax period.
- **To file Non-Nil return:** The System Generated Summary for GSTR-3B is displayed. This page displays the details of GSTR-3B table, Source Form, Form Status, Summary Status and advisory. Click the **CLOSE** button to view Form GSTR-3B – Monthly Return page.

System generated summary for GSTR-3B:

GSTR-3B Table	Source Form	Form status	Summary status	Advisory
3.1(a, b, c, e), 3.2 Liability	GSTR-1	Filed	Yes	System has generated summary of Table 3.1 (a, b, c, e) and Table 3.2 of FORM GSTR-3B based on your GSTR-1 filed by you for the current return period. System has generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B based on your GSTR-2B generated for the current return period. To view the system generated details, you may click on System generated PDF button available in the GSTR-3B dashboard page. You may continue to save or file your FORM GSTR-3B.
3.1(d) Reverse Charge	GSTR-2B	Generated	Yes	
4A(1, 3, 4, 5), 4B(2) Input Tax Credit	GSTR-2B	Generated	Yes	

CLOSE

- The **Form GSTR-3B – Monthly Return** page is displayed. Click the **SYSTEM GENERATED GSTR-3B** button to download and view system-computed details from Forms GSTR-1 & GSTR-2B (monthly or quarterly) in Form GSTR-3B.

Note:

- Based on the selection made in previous page, applicable tiles will be visible to the taxpayer for providing the details.
- The values in the auto-populated GSTR-3B is just for the assistance of the taxpayers. Therefore, the taxpayer have to ensure the correctness of the values being reported.
- The auto-populated values can be edited by the taxpayers, if required. The taxpayers can continue their filing with the edited values, and system will not restrict the same.

Dashboard > Returns > GSTR-3B
English

GSTR-3B - Monthly Return
Facilitation in filing GSTR-3B

GSTIN - 29ABACD1191FAZK Legal Name - Adaequare New Info Pvt Ltd Status - Not Filed
FY - 2020-21 Return Period - January Due Date - 20/02/2021

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.

Last Save request has been processed successfully.

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
₹1,87,774.00	₹5,372.50
State/UT Tax	CESS
₹5,372.50	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,794.00

4. Eligible ITC

Integrated Tax	Central Tax
₹57,090.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

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

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹1,866.14	₹500.00
State/UT Tax	CESS (₹)
₹500.00	₹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

- Several tiles representing Tables to enter the relevant details will be displayed, Click the relevant tile name to provide the requisite details, for the relevant tax period. These are discussed in the following steps.

Dashboard > Returns > GSTR-3B
English

GSTR-3B - Monthly Return
Facilitation in filing GSTR-3B

GSTIN - 29ABACD1191FAZK
Legal Name - Adaequare New Info Pvt Ltd
Status - Not Filed
FY - 2020-21
Return Period - January
Due Date - 20/02/2021

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.

Last Save request has been processed successfully.

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
₹1,87,774.00	₹5,372.50
State/UT Tax	CESS
₹5,372.50	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,794.00

4. Eligible ITC

Integrated Tax	Central Tax
₹57,090.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

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

5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹600.00
State/UT Tax	CESS
₹600.00	₹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

STEP-2: Enter the requisite details under the presented Tables

A. Section 3.1 Tax on outward and reverse charge inward supplies:

- Under this tile, the summary details of outward supplies and inward supplies liable to reverse charge and tax liability thereon to be provided.

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>₹1,87,774.00</td> <td>₹5,372.50</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td>₹5,372.50</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹1,87,774.00	₹5,372.50	State/UT Tax	CESS	₹5,372.50	₹0.00	<table> <tr> <td>Taxable Value</td> <td>Integrated Tax</td> </tr> <tr> <td>₹11,45,600.00</td> <td>₹1,29,794.00</td> </tr> </table>	Taxable Value	Integrated Tax	₹11,45,600.00	₹1,29,794.00	<table> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹57,090.00</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	₹57,090.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00
Integrated Tax	Central Tax																					
₹1,87,774.00	₹5,372.50																					
State/UT Tax	CESS																					
₹5,372.50	₹0.00																					
Taxable Value	Integrated Tax																					
₹11,45,600.00	₹1,29,794.00																					
Integrated Tax	Central Tax																					
₹57,090.00	₹0.00																					
State/UT Tax	CESS																					
₹0.00	₹0.00																					
5. Exempt, nil and Non GST inward supplies	5.1 Interest and Late fee for previous tax period																					
<table> <tr> <td>Inter-state supplies</td> <td>Intra-state supplies</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Inter-state supplies	Intra-state supplies	₹0.00	₹0.00	<table> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹1,866.14</td> <td>₹500.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS (₹)</td> </tr> <tr> <td>₹500.00</td> <td>₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹1,866.14	₹500.00	State/UT Tax	CESS (₹)	₹500.00	₹0.00									
Inter-state supplies	Intra-state supplies																					
₹0.00	₹0.00																					
Integrated Tax	Central Tax																					
₹1,866.14	₹500.00																					
State/UT Tax	CESS (₹)																					
₹500.00	₹0.00																					

- In Table 3.1(a,b,c,e) the details are auto-drafted from Form GSTR-1 in Form GSTR-3B. Whereas in table 3.1(d) the details are auto-drafted from Form GSTR-2B. Click the **3.1 Tax on outward and reverse charge inward supplies** tile to view the auto-drafted details. You can also add/ modify the details in Table 3.1(a,b,c,d,e) if required.

Dashboard > Returns > GSTR-3B > Outward and Reverse Charge Inward English

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. Whereas Table 3.1(d) is auto-drafted based on GSTR-2B.

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)	13,40,100.00	1,38,734.00	5,372.50	5,372.50	0.00
(b) Outward taxable supplies (zero rated)	3,20,300.00	49,040.00			0.00
(c) Other outward supplies (Nil rated, exempted)	2,78,900.00				
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	34,900.00				

CANCEL CONFIRM

Note:

- Any changes to the details auto-populated from Forms GSTR-1 & GSTR-2B in the below tables of Form GSTR-3B:
 - 3.1 (a, b, c, e) – only downward
 - 3.1 (d) – only downward
- The System will display both, auto-populated value and edited value upon hovering the mouse over the box.

3.1 Details of Outward Supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

[Help ?](#)

⚠ The information entered by you is at 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)	2,50,000.00	8,000.00	2,500.00	2,500.00	2,000.00
(b) Outward taxable supplies (zero rated)	1,00,000.00	5,000.00			1,000.00
(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				

Your amount: ₹2,50,000.00 System computed: ₹3,00,000.00

[CANCEL](#)
[CONFIRM](#)

➤ Table 3.1 in FORM GSTR-3B will reflect the added data in a summary form.

Note: It is advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if want to exit at this stage and come back later to complete the filing.

B. Section 3.1.1. Supplies notified under section 9(5) (Available on Portal from 01.08.2022)

➤ Under this tile, the summary details of supplies notified under sub-section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST Act to be provided.

Description	Total Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)
(i) Taxable supplies on which electronic commerce operator pays tax under Sub-section (5) of Section 9 [To be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under Sub-section (5) of Section 9 [To be furnished by the registered person making supplies through electronic commerce operator].					

➤ An E-Commerce Operator (ECO) is required to report supplies made u/s 9(5) in Table 3.1.1(i) of GSTR-3B and shall not include such supplies in Table 3.1(a) of GSTR-3B. The applicable tax on such supplies shall be paid by ECO in Table 3.1.1(i) above in cash only and not by ITC.

- A registered person who is making supplies of such services as specified u/s 9(5) through an ECO, shall report such supplies in Table 3.1.1(ii) and shall not include such supplies in Table 3.1(a) of GSTR-3B. The registered person is not required to pay tax on such supplies as the ECO is liable to pay tax on such supplies.

C. Section 3.2 Inter-State supplies

- Under this tile, the details of inter-state supplies made to unregistered persons, composition taxable persons and UIN (Unique identification number) holders and tax thereon to be provided.

Note: The data for this table is auto-drafted from FORM GSTR-1, however, it can be edited later on as required. Click the **3.2 Inter-State supplies** tile to add/ modify the auto-drafted details.

Note: If the edited details are in downward variance, then such fields will be highlighted in red color.

- **Supplies made to un-registered persons:**

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 ?

Supplies made to Unregistered Persons -

	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	37 - Andhra Pradesh	3,80,900.00	45,708.00
<input type="checkbox"/>	06 - Haryana	3,05,000.00	36,600.00
<input type="checkbox"/>	07 - Delhi	3,26,000.00	39,120.00

ADD
REMOVE

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders +

CANCEL
CONFIRM

- Select the **Place of Supply (State/UT)** from the drop-down list.
- Enter the total taxable value for each State/UT, in the **Total Taxable Value** field.
- Enter the amount of integrated tax, in the **Amount of Integrated Tax** field. 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. Else, 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.

➤ **Supplies made to Composition Taxable Persons**

Similar, inputs to made here as made for Supplies made to un-registered persons.

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 ?

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"/>	32 - Kerala	87,000.00	4,350.00

ADD REMOVE

Supplies made to UIN holders +

CANCEL CONFIRM

➤ **Supplies made to UIN holders:**

Similar, inputs to made here as made for Supplies made to un-registered persons.

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 ?

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"/>	11 - Sikkim	46,700.00	5,604.00

ADD REMOVE

CANCEL CONFIRM

➤ Click **CONFIRM**, once all the details are added.

➤ Now, 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.

Note: It is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if want to exit at this stage and come back later to complete the filing.

D. Section 4 Eligible ITC (As Amended and available on Portal from 01.09.2022)

Under this tile, summary details of Eligible ITC claimed, ITC Reversals and Ineligible ITC to be provided.

3.1 Tax on outward and reverse charge inward supplies Integrated Tax ₹1,87,774.00 State/UT Tax ₹5,372.50 Central Tax ₹5,372.50 CESS ₹0.00	3.2 Inter-state supplies Taxable Value ₹11,45,600.00 Integrated Tax ₹1,29,794.00	4. Eligible ITC Integrated Tax ₹57,090.00 State/UT Tax ₹0.00 Central Tax ₹0.00 CESS ₹0.00
5. Exempt, nil and Non GST inward supplies Inter-state supplies ₹0.00 Intra-state supplies ₹0.00	5.1 Interest and Late fee for previous tax period Integrated Tax ₹1,866.14 State/UT Tax ₹500.00 Central Tax ₹500.00 CESS (₹) ₹0.00	

➤ Following format of Table 4 of GSTR-3B to be filed for the period August 2022 onwards.

Table 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				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 38, 42 and 43 of CGST Rules and Section 17(5)				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period				
(2) Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions				

- Following is to be noteworthy:
 - All non-reclaimable reversal of ITC needs to be reported in table 4(B)(1)
 - All reclaimable ITC reversals may be reported in table 4(B)(2). It should be noted that ITC reversed under 4(B)(2) can be reclaimed in table 4(A)(5) at appropriate time and the break-up detail of such reclaimed ITC should be provided in 4(D)(1) in the same return.
 - The ITC not-available mentioned in GSTR-2B of the taxpayer has to be reported in 4(D)(2) of table 4.
 - Any ITC availed inadvertently in Table 4(A) in previous tax periods due to clerical mistakes or some other inadvertent mistake maybe reversed in Table 4(B)2.

➤ Following format of Table 4 of GSTR-3B to be filed for the period prior to August 2022.

4. Eligible ITC

[Help ?](#)

Tables 4(A)(1), (3), (4), (5) and 4(B)(2) are auto-drafted based on the values in GSTR-2B.

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	57,090.00	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)	57,090.00	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](#)

- Details of ITC claimed/ ITC reversed in table 4A (1, 3, 4, 5) and 4B (2) are auto-populated from Form GSTR-2B in Form GSTR-3B. If, the taxpayer want to add/ modify the auto-populated details, can add/ modify the details if required.
 - Click the **CONFIRM** button.
 - Now, the Table 4 tile in Form GSTR-3B will reflect the total value of Integrated Tax, Central Tax, State/UT Tax and Cess net ITCs.
- Note:** It is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if want to exit at this stage and come back later to complete the filing.

E. Section 5 Exempt, Nil and Non-GST inward supplies

Under this tile, summary details of exempt, Nil and Non-GST inward supplies to be provided.

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee for previous tax period	
Inter-state supplies ₹0.00	Intra-state supplies ₹0.00	Integrated Tax ₹1,866.14	Central Tax ₹500.00
		State/UT Tax ₹500.00	CESS (₹) ₹0.00

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

5. Values of exempt, nil-rated and non-GST inward supplies Help ?

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	10,000.00	15,000.00
Non GST supply	7,500.00	5,000.00

- Now, the Table 5 tile in Form GSTR-3B will reflect the total value of Inter-State and Intra-State supplies.

Note: It is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if want to exit at this stage and come back later to complete the filing.

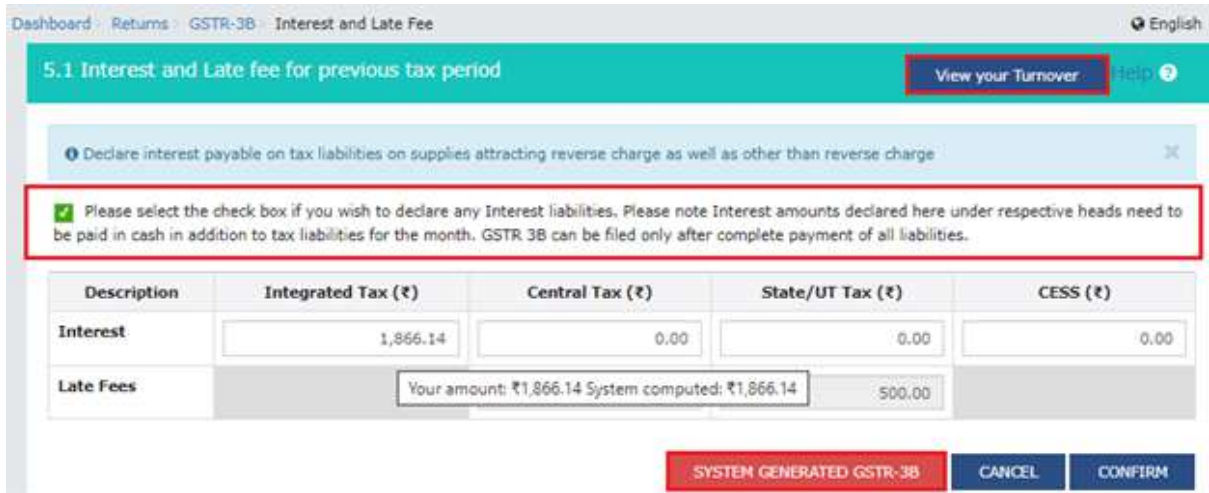
F. Section 5.1 Interest and late fees for the previous tax period

Under this tile, the summary details of Interest and Late fee under each tax head i.e IGST, CGST, SGST/UTGST and cess payable for previous tax period to be provided.

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee for previous tax period	
Inter-state supplies ₹17,500.00	Intra-state supplies ₹20,000.00	Integrated Tax ₹1,866.14	Central Tax ₹500.00
		State/UT Tax ₹500.00	CESS (₹) ₹0.00

- Select the checkbox for declaration in case taxpayer wish to declare any interest liability.

- The interest values will be computed by the system and auto-populated on the basis of the tax-period wise breakup of tax liability declared in previous return period.
- The late fee would also be system computed based on the number of days elapsed after the due date of filing GSTR-3B for previous return period.
- Click on **SYSTEM GENERATED GSTR-3B** button to view and download the pending liability breakup



Dashboard > Returns > GSTR-3B > Interest and Late Fee

5.1 Interest and Late fee for previous tax period

View your Turnover

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	1,866.14	0.00	0.00	0.00
Late Fees	Your amount: ₹1,866.14 System computed: ₹1,866.14		500.00	

SYSTEM GENERATED GSTR-3B CANCEL CONFIRM

- Click on **CONFIRM** button to proceed filing GSTR-3B.
Note: In case you have made any downward change to the auto-drafted interest values, then the field(s) edited will be highlighted in red color and a warning message will be displayed. You can check for the System Computed amount and amount entered by you by hovering over the box.
- Now, the Table 5.1 tile in Form GSTR-3B will reflect the Interest and Late fees for the previous period
Note: It is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if want to exit at this stage and come back later to complete the filing.
- Click the **SAVE GSTR-3B** button at the bottom of the page to save the Form GSTR-3B details, once all details are added.

Dashboard
Returns
GSTR-3B
English

GSTR-3B - Monthly Return
Facilitation in filing GSTR-3B

GSTIN - 29ABACD1191FAZK
Legal Name - Adaequare New Info Pvt Ltd
Status - Not Filed
FY - 2020-21
Return Period - January
Due Date - 20/02/2021

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.

You have unsaved changes, Please click on SAVE GSTR3B below to save the data.

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
₹1,87,774.00	₹5,372.50
State/UT Tax	CESS
₹5,372.50	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,794.00

4. Eligible ITC

Integrated Tax	Central Tax
₹57,090.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹17,500.00	₹20,000.00

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹1,866.14	₹500.00
State/UT Tax	CESS (₹)
₹500.00	₹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 after sometime on the top of the page that the last save request has been processed successfully.

Note: It is advised to save if you want to exit after partially entering the data anytime while filing Form GSTR-3B.

STEP – 3: Preview the Draft FORM GSTR-3B

- Click the **PREVIEW DRAFT GSTR-3B** button given at the end of the page, to view the summary page of Form GSTR-3B for review. This button will download the draft Summary page of your Form GSTR-3B for your review.

Note: It is recommended to 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.

- The PDF file of FORM GSTR-3B will be displayed.

STEP – 4: Enter the payment details in Section 6.1

After preview of draft return GSTR-3B is done, the 'payment of tax' tile will be enabled after successful submission of the return. To pay taxes and offset the GST liability, following steps to be performed:

- Select **PROCEED TO PAYMENT** button

GSTR-3B - Monthly Return

Facilitation in filing GSTR-3B

GSTIN - 29ABACD1191FAZK	Legal Name - Adaequare New Info Pvt Ltd	Status - Not Filed
FY - 2020-21	Return Period - January	Due Date - 20/02/2021

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
₹1,87,774.00	₹5,372.50
State/UT Tax	CESS
₹5,372.50	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,794.00

4. Eligible ITC

Integrated Tax	Central Tax
₹57,090.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹17,500.00	₹20,000.00

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹1,866.14	₹500.00
State/UT Tax	CESS (₹)
₹500.00	₹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](#)

- In case of quarterly return filer, view the payments made during the quarter using the PAYMENT MADE IN QUARTER button.

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Rev Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	11,22,299	0	0	0		11,22,299.00	
Central Tax	357	0	0			357.00	
State/UT Tax	357	0		0		357.00	
CESS	21,61,600				0	21,61,600.00	

CREATE CHALLAN
MAKE PAYMENT/POST CREDIT TO LEDGER
PROCEED TO FILE
PAYMENT MADE IN QUARTER

TAX LIABILITY BREAKUP, AS APPLICABLE
BACK
PREVIEW DRAFT GSTR-3B

- Tax liabilities as declared in the returns along with the credits get uploaded in the ledgers, and are reflected in the 'Tax payable' column of the payment section. Credits get updated in the credit ledger and the updated balance is seen when hovering on the specific headings in the payment section.
- The cash balance available as on date and ITC available (considering the ITC of current tax period) as below. This functionality enables the taxpayers to check the balance before making the payment for the respective minor heads.

Dashboard > Returns > GSTR-3B > Payment of tax English

6.1 Payment of tax Help ?

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

Description	Cash Ledger Balance					Integrated Tax (₹)	Cred
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)		
Tax	11,97,08,687.00	11,99,59,738.00	11,99,59,735.00	52,72,708.00	36,49,00,868.00	57,090.00	
Interest	50,00,000.00	50,00,000.00	50,00,000.00	50,00,000.00	2,00,00,000.00		
Late Fees		1,860.00	1,860.00		3,720.00		

- By scrolling to the right Balance in Credit Ledger can be viewed.

6.1 Payment of tax

Help ?

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 (₹)
52,72,708.00	36,49,00,868.00	57,090.00	0.00	0.00	0.00	57,090.00
50,00,000.00	2,00,00,000.00					
	3,720.00					

- 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 utilization. However, ITC utilization field can be edited. As the change in ITC utilization field is made, 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.
- Click the 'OFFSET LIABILITY' to pay off the liabilities. A confirmation message will be displayed. Click 'OK'.
- **If cash balance available in E-cash ledger is less than the amount required to offset the liabilities,** then after utilizing the available cash balance additional cash required for paying liability will be reflected in the last column of the Table (Addition cash required). This can be done by directly 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(₹)	Reve 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	

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

TAX LIABILITY BREAKUP, AS APPLICABLE

BACK

PREVIEW DRAFT GSTR-3B

- **If cash balance available in E-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). 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			1,30,684.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0			0.00	0.00

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

TAX LIABILITY BREAKUP, AS APPLICABLE

BACK

PREVIEW DRAFT GSTR-3B

- If cash balance available in E-cash ledger is more than the amount required to offset the liabilities, but due to ITC utilization principle offset is not allowed, then additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). This can be paid by directly 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 I
		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

CREATE CHALLAN MAKE PAYMENT/POST CREDIT TO LEDGER PROCEED TO FILE TAX LIABILITY BREAKUP, AS APPLICABLE

BACK PREVIEW DRAFT GSTR-3B

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

CREATE CHALLAN MAKE PAYMENT/POST CREDIT TO LEDGER PROCEED TO FILE TAX LIABILITY BREAKUP, AS APPLICABLE

BACK PREVIEW DRAFT GSTR-3B

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

Note:

- Once clicking on the **MAKE PAYMENT/POST CREDIT TO LEDGER** button and pay off the liabilities, the taxpayer 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.

Dashboard > Returns > GSTR-3B > Payment of tax English

6.1 Payment of tax Help

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 (₹)
52,72,708.00	36,49,00,868.00	57,090.00	0.00	0.00	0.00	57,090.00
50,00,000.00	2,00,00,000.00					
	3,720.00					

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 (Additional 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			1,30,684.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0			0.00	0.00

[CREATE CHALLAN](#)
[MAKE PAYMENT/POST CREDIT TO LEDGER](#)
[PROCEED TO FILE](#)
[TAX LIABILITY BREAKUP, AS APPLICABLE](#)

[BACK](#)
[PREVIEW DRAFT GSTR-3B](#)

STEP – 5: Create Challan

In case sufficient cash balance is not available to offset the liabilities, a pop-up message will be displayed that "You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?".

- Click the **YES** button.



Warning

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

- **Create Challan** page will be displayed.

Dashboard > Payment > Create Challan
English

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

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. Editing of Amount is not allowed.

- Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- Click the **GENERATE CHALLAN** button. The Challan will be generated.
- A confirmation message will be displayed, once the payment is done. 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?

STEP – 6: File GSTR-3B

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

6.1 Payment of tax Help ?

❗ 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 (₹)
52,72,708.00	36,49,00,868.00	57,090.00	0.00	0.00	0.00	57,090.00
50,00,000.00	2,00,00,000.00					
	3,720.00					

❗ 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 (Additional 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			1,30,684.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0			0.00	0.00

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

TAX LIABILITY BREAKUP, AS APPLICABLE

BACK

PREVIEW DRAFT GSTR-3B

- The liability breakup of previous periods can be provided by selecting it from the drop-down or add/remove additional periods by clicking on the edit buttons. This breakup will be used to compute the interest liability which will be auto-populated in tile 5.1 of the next period as **Interest and Late fee for previous tax period**.

Breakup of tax liability HELP

In case the tax liability declared in the current month, includes liability of previous months, then provide the breakup of such tax liability.

Period	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Action
December 2020	965.00	0.00	0.00	0.00	
April 2020	5.00	0.00	0.00	0.00	<input type="checkbox"/>
August 2020	30.00	0.00	0.00	0.00	<input type="checkbox"/>

SAVE

Verification

☒ 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 **PREVIEW DRAFT GSTR-3B** **FILE GSTR-3B WITH EVC** **FILE GSTR-3B WITH DSC**

[Video tutorial for filing with DSC](#)

[User Manual for filing with DSC](#)

- Click **SAVE** to continue filing GSTR-3B.
- Select the checkbox for declaration and select the **Authorised Signatory** from the drop-down list. Click the **FILE GSTR-3B WITH DSC** or **FILE GSTR-3B WITH EVC** button.

Verification

☒ I/We hereby solemnly affirm and declare that the information given herein above is true and correct (in respect of Form GSTR-3B) to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

ANGAD ARORA

BACK **PREVIEW DRAFT GSTR-3B** **FILE GSTR-3B WITH EVC** **FILE GSTR-3B WITH DSC**

- **File return with DSC:** Click the '**PROCEED**' button. Select the certificate and select the **SIGN** button.
- **File return with EVC:** Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

Validate One Time Password (OTP)


One-Time Password (OTP) has been sent to your registered email ID axc@gmail.com and mobile no. 12xxxxxx90. OTP is Valid Till 17:48

Enter One Time Password (OTP)

CANCEL
VERIFY
RESEND OTP
26S

If you do not receive the OTP within 30 seconds, please click "RESEND OTP" button to request same OTP again. Resend request can be made maximum three times.

- A success message will be displayed. Click **OK**.



Filing Successful

GSTR-3B of GSTIN **29ABACD1191FAZK** for the period **January - 2021** has been successfully filed on **16/02/2021 at 17:39**.
 The Acknowledgment Reference Number: is **AA290121000069S**.
 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

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

STEP – 7: Download Filed return & View return Status

- Select the **DOWNLOAD FILED GSTR-3B** button to download the filed return. The PDF file generated would now bear watermark of final Form GSTR-3B.

Dashboard > Returns > GSTR-3B > 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

- To view the Return Status, Click the **Back** button. The **File Returns** page will be displayed. Select the **Financial Year & Return Filing Period** (Month) for which the taxpayer wants to view the return from the drop-down list. Click the **SEARCH** button.

Dashboard > Returns English

File Returns

• Indicates Mandatory Fields

Financial Year* Period*

2020-21 January SEARCH

- The status of GSTR-3B return will now have changed to 'Filed'. click the **VIEW GSRT3B** button to view the Form GSTR-3B return.

<h4>Details of outward supplies of goods or services</h4> <p>GSTR1</p> <p>Status- Filed</p> <p>VIEW DOWNLOAD</p>	<h4>Auto Drafted details (For view only)</h4> <p>GSTR2A</p> <p>VIEW DOWNLOAD</p>	<h4>Auto - drafted ITC Statement for the month</h4> <p>GSTR2B</p> <p>VIEW DOWNLOAD</p>
<h4>Monthly Return</h4> <p>GSTR-3B</p> <p>Status- Filed</p> <p>VIEW GSTR3B DOWNLOAD</p>		