

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.

The screenshot shows the GST Common Portal dashboard for a user named Skylark Printings. The top navigation bar includes links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, e-Invoice, and News and Updates. The user is logged in from IP 35.154.75.241. The dashboard displays the user's name, GSTIN (24USERS0106A1ZV), and a link to View Profile. A Returns Calendar for the last 5 return periods (May to September 2024) is shown, with all returns for both GSTR-1/IFF and GSTR-3B marked as 'Filed'. A message box indicates that the user can navigate to their chosen page through the navigation panel. Another message box provides information about geocoding business addresses. The bottom section contains several buttons for navigating to different parts of the portal, including Return Dashboard, Create Challan, View Notice(s) and Order(s), Annual Return, Report ITC Reversal Opening Balance, Report RCM ITC Opening Balance, and a button to Continue to Dashboard.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard

Last logged in on 30/10/2024 10:56 Currently logged in from IP: 35.154.75.241

Welcome Skylark Printings to GST Common Portal

Return filing preference (Oct-Dec 2024) : Monthly (Change)

Returns Calendar (Last 5 return periods)

	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024
GSTR-1 / IFF	Filed	Filed	Filed	Filed	Filed
GSTR-3B	Filed	Filed	Filed	Filed	Filed

You can navigate to your chosen page through navigation panel given below

A facility is provided to you to Geocode the existing business addresses saved in GST system. Kindly click on Continue to update the Geocoded Addresses. Please note that the existing addresses appearing in the GST system/Registration Certificate will not be impacted. [Continue](#)

[RETURN DASHBOARD >](#) [CREATE CHALLAN >](#) [VIEW NOTICE\(S\) AND ORDER\(S\) >](#)

[ANNUAL RETURN >](#) [REPORT ITC REVERSAL OPENING BALANCE >](#)

[REPORT RCM ITC OPENING BALANCE >](#)

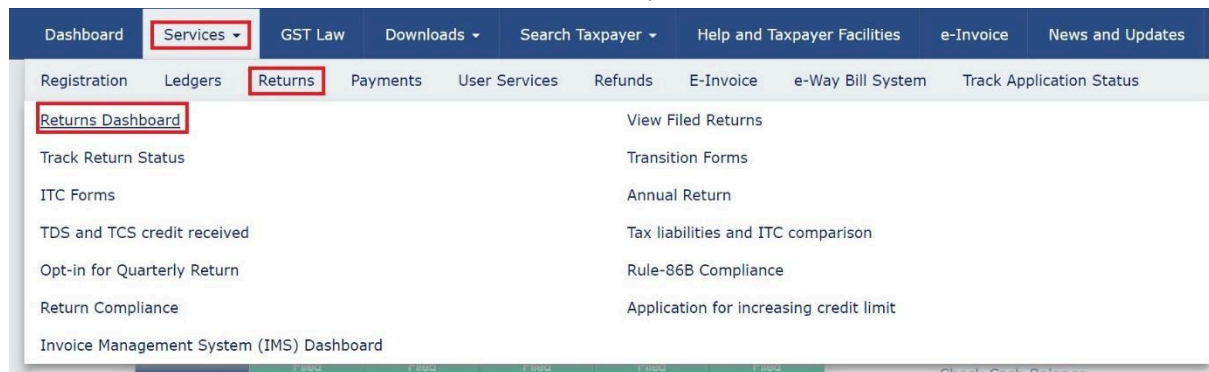
Else Go to >> [CONTINUE TO DASHBOARD >](#)

Skylark Printings
24USERS0106A1ZV
[View Profile](#)

Quick Links

- [Check Cash Balance](#)
- [Liability ledger](#)
- [Credit ledger](#)
- [Electronic Credit Reversal and Re-claimed Statement](#)
- [Negative Liability Statement - Regular Taxpayers](#)
- [RCM Liability/ITC Statement](#)

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



- 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.

Note: In case of GSTR 1, sequential filling will be applicable. If taxpayer need to file GSTR 1 for October 24 then first taxpayer will have to file GSTR 3B for September 24. Similarly, if taxpayer need to file GSTR 3B for September 24 then taxpayer will have to file GSTR 3B for August 24.

- 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.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns English

File Returns

GSTR-2A can now be downloaded in excel/CSV

Indicates Mandatory Fields

Financial Year* 2024-25 Quarter* Quarter 2 (Jul - Sep) Period* September SEARCH

1. Report ITC Reversal Opening Balance
2. Report RCM ITC Opening Balance

You have selected to file the return on monthly frequency, GSTR-1 and GSTR-3B shall be required to be filed for each month of the quarter.

Details of outward supplies of goods or services

GSTR1

Status- Filed

VIEW DOWNLOAD

Amendment of outward supplies of goods or services for current tax period

GSTR-1A

PREPARE ONLINE

Auto - drafted ITC Statement for the month

GSTR2B

VIEW DOWNLOAD

Monthly Return

GSTR-3B

Due Date - 20/10/2024

PREPARE ONLINE PREPARE OFFLINE

Auto Drafted details (For view only)

GSTR2A

VIEW DOWNLOAD

- 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-1/1A or Form GSTR-2B, only the first question will be displayed in the questionnaire page.

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Dashboard > Returns > GSTR-3B English

GSTR-3B - Monthly Return

GSTIN - 12EQAPS6928F8ZL Legal Name - Vishnu Sharma Status - Not Filed
FY - 2024-25 Return Period - April Due Date - 20/05/2024

Indicates Mandatory Fields

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.

☒ Yes ☐ NO

BACK NEXT

- 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.
- A Nil return can only be filed if all the following conditions are satisfied:
 - a) No data is auto-populated from Form GSTR-1 /1A or IFF (applicable only if Form GSTR-1/1A was filed as a Nil return).
 - b) No data is auto-populated from Form GSTR-2B (which indicates no Form GSTR-2B was generated for the period).
 - c) No manual entries have been made by the taxpayer.
 - d) There is no outstanding interest or late fee liability.
- If for the previous return period data is not updated in RCM/ITC Reversal ledger and Electronic Credit Reversal and Re-claimed statement, then a warning message will be displayed in immediate next return period on the dashboard and questionnaire screen.

The screenshot shows a software interface for filing GST returns. At the top, a red-bordered box contains a warning message: "Please wait before proceeding as the ITC Reversal and Re-claimed and RCM Liability/ITC Statement for the previous return period are still in progress." Below this, a dialog box asks "Do you want to file Nil return?" with a red asterisk indicating it's a mandatory field. To the left of the dialog, blue text states: "Nil Form GSTR-3B for a tax period can be filed, if you:" followed by three bullet points: "Have NOT made any Outward supplies and", "Have NOT received any Inward supplies and", and "Do NOT have any liability for the particular tax period." To the right of the text are two radio buttons: "Yes" (which is selected) and "NO". Above the radio buttons, a legend indicates "Indicates Mandatory Fields" with a red dot. At the bottom of the dialog are "BACK" and "NEXT" buttons. In the bottom right corner of the interface is a circular "Top" button with an upward arrow.

- **Zero-filing:** Where the system has pre-populated Form GSTR-3B with data, or no data present in Form GSTR-3B, but taxpayer wishes to file return with zero or negative liabilities irrespective of late fee, interest and positive ITC, in this case Taxpayer needs to manually edit all relevant fields in the pre-filled Form GSTR-3B and set them to zero or negative except ITC because it cannot be negative. If net ITC is negative then it will become non-nil filing, Offset 3B liabilities and File Form GSTR-3B with EVC/DSC.
- **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), 3.1.1 and 3.2 Liability	GSTR-1/1A	Filed	Yes	System has generated summary of Table 3.1 (a, b, c, e), 3.1.1 and Table 3.2 of FORM GSTR-3B based on your GSTR-1/1A filed by you for the current tax period. System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B based on your GSTR-2B, as the same is not yet 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. If error persists, quote error number <RT-R2BR3B-1104> when you contact customer care for quick resolution.
3.1(d) Reverse Charge	GSTR-2B	Not Generated	No	
4A(1, 3, 4, 5), 4D(2) Input Tax Credit	GSTR-2B	Not Generated	No	

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-1/1A & 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.

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DashboardReturnsGSTR-3BEnglish

GSTR-3B - Monthly ReturnFacilitation in filing GSTR-3B

GSTIN - 24USERS0106A1ZVLegal Name - Skylark PrintingsStatus - Not Filed
FY - 2024-25Return Period - SeptemberDue Date - 20/10/2024

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.

System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B as same is not generated for the current tax period.

GSTR3B details saved 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
₹100.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

Integrated Tax	Central Tax
₹500.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

4. Eligible ITC

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

5. Exempt, nil and Non GST inward supplies

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

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹0.00	₹250.00
State/UT Tax	CESS (₹)
₹250.00	₹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.

BACKSYSTEM GENERATED GSTR-3BSAVE GSTR3BPREVIEW DRAFT GSTR-3BPROCEED 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: Click on the tile names to provide requisite details, for the relevant tax period:

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-1/1A 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.

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

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

Table 3.1(a), (b), (c) and (e) are auto-drafted based on values provided in GSTR-1/1A. 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)	1,00,000.00	100.00	100.00	100.00	0.00
(b) Outward taxable supplies (zero rated)	100.00	100.00			0.00
(c) Other outward supplies (Nil rated, exempted)	100.00				
(d) Inward supplies (liable to reverse charge)	100.00	-100.00	100.00	100.00	0.00
(e) Non-GST outward supplies	100.00				

CANCEL
CONFIRM

Note:

- Any changes to the details auto-populated from Forms GSTR-1/1A & GSTR-2B in the below tables of Form GSTR-3B:
 - 3.1 (a, b, c, e) – only downward
 - 3.1 (d) – only downward
 - 3.2 – download
 - Table 4A - upward (more than 0%)

● Table 4B – Downward (more than 0%)

- The System will display both, auto-populated value and edited value upon hovering the mouse over the box.
- If ITC claimed in Table 4A(2) and 4A(3) is more than the liability paid in table 3.1(d) plus RCM liability/ITC statement closing balance, then a warning message will be displayed on the screen.

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English

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

Table 3.1(a), (b), (c) and (e) are auto-drafted based on values provided in GSTR-1/1A. 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)	1,00,000.00	100.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	100.00	0.00			0.00
(c) Other outward supplies (Nil rated, exempted)	0.00				
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00				

Your amount: ₹100.00
System computed: ₹0.00

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.

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English

GSTR-3B - Monthly Return

Facilitation in filing GSTR-3B

GSTIN - 24USERS0106A1ZV

Legal Name - Skylark Printings

Status - Not Filed

FY - 2024-25

Return Period - September

Due Date - 20/10/2024

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.

System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B as same is not generated for the current tax period.

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

₹100.00

Central Tax

₹200.00

State/UT Tax

₹200.00

CESS (₹)

₹0.00

3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

Integrated Tax

₹500.00

Central Tax

₹0.00

State/UT Tax

₹0.00

CESS (₹)

₹0.00

3.2 Inter-state supplies

Taxable Value

₹0.00

Integrated Tax

₹0.00

4. Eligible ITC

Integrated Tax

₹0.00

Central Tax

₹0.00

State/UT 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

₹0.00

Central Tax

₹250.00

State/UT Tax

₹250.00

CESS (₹)

₹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

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. These details will be auto populated from **Table 15 of GSTR 1/GSTR 1A**. From September,2024 onwards taxpayer can enter the negative values in each cell.
- ☐ 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. These details will be auto populated from **Table 14 (Liable to pay tax u/s 9(5)) of GSTR 1/GSTR 1A** . From September,2024 onwards taxpayer can enter the negative values in each cell.

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

GSTIN - 24USERS0106A1ZV
FY - 2024-25

Legal Name - Skylark Printings
Return Period - September

Status - Not Filed
Due Date - 20/10/2024

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.

System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B as same is not generated for the current tax period.

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

For table 3.1, 3.1.1 & 3.2 - 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-1/1A. Kindly recheck and proceed.

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
₹100.00	₹200.00
State/UT Tax	CESS (₹)
₹200.00	₹0.00

3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

Integrated Tax	Central Tax
₹500.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

4. Eligible ITC

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

5. Exempt, nil and Non GST inward supplies

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

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹0.00	₹250.00
State/UT Tax	CESS (₹)
₹250.00	₹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

C. Section 3.2 Inter-State supplies

2 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-1/1A, will be non-editable. 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 (₹)

☐

37 - Andhra Pradesh

3,80,900.00

45,708.00

☐

06 - Haryana

3,05,000.00

36,600.00

☐

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

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

GSTIN - 24USERS0106A1ZV
FY - 2024-25

Legal Name - Skylark Printings
Return Period - September

Status - Not Filed
Due Date - 20/10/2024

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.

System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B as same is not generated for the current tax period.

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

For table 3.1, 3.1.1 & 3.2 - 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-1/1A. Kindly recheck and proceed.

[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
₹100.00	₹200.00
State/UT Tax	CESS (₹)
₹200.00	₹0.00

3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

Integrated Tax	Central Tax
₹500.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹10,00,000.00	₹100.00

4. Eligible ITC

Integrated Tax	Central Tax
₹300.00	₹190.00
State/UT Tax	CESS (₹)
₹190.00	₹30.00

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
₹0.00	₹250.00
State/UT Tax	CESS (₹)
₹250.00	₹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

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

Inter-state supplies
₹0.00

Intra-state supplies
₹0.00

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

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Dashboard > Returns > GSTR-3B > Inward Supplies English

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	100.00	10.00
Non GST supply	100.00	10.00

CANCEL CONFIRM

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.

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

GSTIN - 24USERS0106A1ZV
FY - 2024-25

Legal Name - Skylark Printings
Return Period - September

Status - Not Filed
Due Date - 20/10/2024

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.

System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B as same is not generated for the current tax period.

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

For table 3.1, 3.1.1 & 3.2 - 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-1/1A. Kindly recheck and proceed.

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
₹100.00	₹200.00
State/UT Tax	CESS (₹)
₹200.00	₹0.00

3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

Integrated Tax	Central Tax
₹500.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹10,00,000.00	₹100.00

4. Eligible ITC

Integrated Tax	Central Tax
₹300.00	₹190.00
State/UT Tax	CESS (₹)
₹190.00	₹30.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹200.00	₹20.00

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹0.00	₹250.00
State/UT Tax	CESS (₹)
₹250.00	₹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

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

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

- ☐ 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

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5.1 Interest and Late fee for previous tax periodView your TurnoverHelp

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

Late fee for the month includes late fee charged due to delay in filing of previous month's GSTR-3B. The computation is based on the formula: [Date of Filing – Due date of Filing] * ₹25/day (in case of any liability) or ₹10/day (in case of nil liability)) per Act (CGST/SGST).

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

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	0.00	0.00	0.00	0.00
Late Fees		250.00	250.00	

SYSTEM GENERATED GSTR-3BCANCELCONFIRMRE-COMPUTE INTEREST

- ☐ Click the **RE-COMPUTE INTEREST** button to allow the system to recompute interest. On click of the **RE-COMPUTE INTEREST** button, the system will re-compute the interest based on latest parameters and update the system generated GSTR-3B PDF.
 - ☐ 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.

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5.1 Interest and Late fee for previous tax period
View your Turnover
Help

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

! Late fee for the month includes late fee charged due to delay in filing of previous month's GSTR-3B. The computation is based on the formula: [Date of Filing – Due date of Filing] * ₹25/day (In case of any liability) or ₹10/day (In case of nil liability)] per Act (CGST/SGST).

The interest has been recomputed successfully. It has been updated in GSTR-3B System generated summary and auto-drafted in table 5.1. Please click on SAVE GSTR3B button to save the re-computed interest values.

✓ 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	100.00	10.00	10.00	10.00
Late Fees		250.00	250.00	

SYSTEM GENERATED GSTR-3B
CANCEL
CONFIRM
RE-COMPUTE INTEREST

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.

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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.

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 A success message is displayed after sometime on the top of the page that the last save request has been processed successfully.

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

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

GSTIN - 24USERS0106A1ZV
Legal Name - Skylark Printings
Status - Not Filed
FY - 2024-25
Return Period - September
Due Date - 20/10/2024

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.

System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B as same is not generated for the current tax period.

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

For table 3.1, 3.1.1 & 3.2 - 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-1/1A. Kindly recheck and proceed.

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
₹100.00	₹200.00
State/UT Tax	CESS (₹)
₹200.00	₹0.00

3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

Integrated Tax	Central Tax
₹500.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹10,00,000.00	₹100.00

4. Eligible ITC

Integrated Tax	Central Tax
₹300.00	₹190.00
State/UT Tax	CESS (₹)
₹190.00	₹30.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹200.00	₹20.00

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹100.00	₹260.00
State/UT Tax	CESS (₹)
₹260.00	₹10.00

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.

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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.

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

DashboardServicesGST LawDownloadsSearch TaxpayerHelp and Taxpayer Facilitiese-InvoicNews and Updates

DashboardReturnsGSTR-3BEnglish

GSTR-3B - Monthly ReturnFacilitation in filing GSTR-3B

GSTIN - 24USERS0106A1ZVLegal Name - Skylark PrintingsStatus - Not Filed

FY - 2024-25Return Period - SeptemberDue Date - 20/10/2024

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.

System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B as same is not generated for the current tax period.

For table 3.1, 3.1.1 & 3.2 - 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-1/1A. Kindly recheck and proceed.

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

₹100.00

₹200.00

State/UT Tax

CESS (₹)

₹200.00

₹0.00

3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

Integrated Tax

Central Tax

₹500.00

₹0.00

State/UT Tax

CESS (₹)

₹0.00

₹0.00

₹0.00

3.2 Inter-state supplies

Taxable Value

Integrated Tax

₹10,00,000.00

₹100.00

4. Eligible ITC

Integrated Tax

Central Tax

₹300.00

₹190.00

State/UT Tax

CESS (₹)

₹190.00

₹30.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies

Intra-state supplies

₹200.00

₹20.00

5.1 Interest and Late fee for previous tax period

Integrated Tax

Central Tax

₹100.00

₹260.00

State/UT Tax

CESS (₹)

₹260.00

₹10.00

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 – 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:

2. Select **PROCEED TO PAYMENT** button

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GST Law
Downloads
Search Taxpayer
Help and Taxpayer Facilities
e-Invoice
News and Updates

Dashboard > Returns > GSTR-3B
English

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

GSTIN - 24USERS0106A1ZV
FY - 2024-25

Legal Name - Skylark Printings
Return Period - September

Status - Not Filed
Due Date - 20/10/2024

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.

System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B as same is not generated for the current tax period.

For table 3.1, 3.1.1 & 3.2 - 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-1/1A. Kindly recheck and proceed.

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
₹100.00	₹200.00
State/UT Tax	CESS (₹)
₹200.00	₹0.00

3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017

Integrated Tax	Central Tax
₹500.00	₹0.00
State/UT Tax	CESS (₹)
₹0.00	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹10,00,000.00	₹100.00

4. Eligible ITC

Integrated Tax	Central Tax
₹300.00	₹190.00
State/UT Tax	CESS (₹)
₹190.00	₹30.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹200.00	₹20.00

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹100.00	₹260.00
State/UT Tax	CESS (₹)
₹260.00	₹10.00

Important Message

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

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

BACK

SYSTEM GENERATED GSTR-3B

SAVE GSTR3B

PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

2. 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	

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[MAKE PAYMENT/POST CREDIT TO LEDGER](#)
[PROCEED TO FILE](#)
[PAYMENT MADE IN QUARTER](#)

[TAX LIABILITY BREAKUP, AS APPLICABLE](#)
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- ☐ 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 ?

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

Description	Cash Ledger Balance					Credit	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)
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(₹)	Reverse Tax 1
		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.

6.1 Payment of taxHelp

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

Late fee for the month includes late fee charged due to delay in filing of GSTR-1 and previous month's late fee charged due to delay in filing of GSTR-3B. The computation is based on the formula: [Date of Filing – Due date of Filing] * ₹25/day (In case of any liability) or ₹10/day (In case of nil liability)] per Act (CGST/SGST). To view the details of late fee click on "Click here to view break-up of late fee."

Description	Cash Ledger Balance					Cred	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Cent
Tax	99,26,85,084.00	99,91,08,556.00	99,91,08,556.00	99,89,93,409.00	3,98,98,95,605.	410.00	
Interest	99,85,23,533.00	99,98,26,441.00	99,98,26,441.00	99,98,04,876.00	3,99,79,81,291.		
Late Fees		99,99,72,249.00	99,99,72,249.00		1,99,99,44,498.		

The net tax payable has been calculated after considering the available balance in negative liability statement. System has auto-populated "Tax to be paid through ITC" fields for net tax payable 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	Tax Payable(₹)		Adjustment of negative liability of previous tax period(₹)		Net Tax Payable(₹)		Inte
	Reverse charge and supplies made u/s 9(5)	Other than reverse charge	Reverse charge and supplies made u/s 9(5)	Other than reverse charge	Reverse charge and supplies made u/s 9(5)	Other than reverse charge	
1	2	3	4	5	6(2-4)	7(3-5)	
Integrated Tax (₹)	400	200	400	200	0	0	
Central Tax (₹)	100	100	100	100	0	0	
State/UT Tax (₹)	100	100	100	100	0	0	
CESS (₹)	0	0	0	0	0	0	

BACKPREVIEW DRAFT GSTR-3BCREATE CHALLANMAKE PAYMENT/POST CREDIT TO LEDGERPROCEED TO FILE

TAX LIABILITY BREAKUP, AS APPLICABLE

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English

6.1 Payment of tax

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

Late fee for the month includes late fee charged due to delay in filing of GSTR-1 and previous month's late fee charged due to delay in filing of GSTR-3B. The computation is based on the formula: [Date of Filing – Due date of Filing] * ₹25/day (in case of any liability) or ₹10/day (in case of nil liability)] per Act (CGST/SGST). To view the details of late fee click on "Click here to view break-up of late fee."

Description	Cash Ledger Balance					Credit	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Cent
Tax	99,26,85,084.00	99,91,08,556.00	99,91,08,556.00	99,89,93,409.00	3,98,98,95,605.	410.00	
Interest	99,85,23,533.00	99,98,26,441.00	99,98,26,441.00	99,98,04,876.00	3,99,79,81,291.		
Late Fees		99,99,72,249.00	99,99,72,249.00		1,99,99,44,498.		

The net tax payable has been calculated after considering the available balance in negative liability statement. System has auto-populated "Tax to be paid through ITC" fields for net tax payable 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(₹)
13	14	15	16	17	18	19
0	100	100			100.00	0.00
0	10	10	250	250	260.00	0.00
0	10	10	250	250	260.00	0.00
0	10	10			10.00	0.00

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

TAX LIABILITY BREAKUP, AS APPLICABLE

? 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	1,866	1,866			1,46,420.00	0.00
0	0	0	0	0	7,396.00	0.00
0	0	0	0	0	7,396.00	0.00
0	0	0			0.00	0.00

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CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

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TAX LIABILITY BREAKUP, AS APPLICABLE

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

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

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

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

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER

PROCEED TO FILE

TAX LIABILITY BREAKUP, AS APPLICABLE

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PREVIEW DRAFT GSTR-3B

- 2 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

i 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					

i 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

i 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


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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?".

- 2 Click the **YES** button.



Warning

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

NO
YES

2 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.

- 2 Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.
- 2 Click the **GENERATE CHALLAN** button. The Challan will be generated.
- 2 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?

NO

YES

STEP – 6: File GSTR-3B

 Click the **PROCEED TO FILE** button.

6.1 Payment of taxHelp

- No pending Liabilities to pay.
- The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.
- Late fee for the month includes late fee charged due to delay in filing of GSTR-1 and previous month's late fee charged due to delay in filing of GSTR-3B. The computation is based on the formula: [Date of Filing – Due date of Filing] * ₹25/day (in case of any liability) or ₹10/day (in case of nil liability)] per Act (CGST/SGST). To view the details of late fee click on "Click here to view break-up of late fee."

Description	Cash Ledger Balance					Cred	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Cent
Tax	99,26,85,084.00	99,91,08,556.00	99,91,08,556.00	99,89,93,409.00	3,98,98,95,605.	410.00	
Interest	99,85,23,433.00	99,98,26,431.00	99,98,26,431.00	99,98,04,866.00	3,99,79,81,161.		
Late Fees		99,99,71,999.00	99,99,71,999.00		1,99,99,43,998.		

- The net tax payable has been calculated after considering the available balance in negative liability statement. System has auto-populated "Tax to be paid through ITC" fields for net tax payable 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	Tax Payable(₹)		Adjustment of negative liability of previous tax period(₹)		Net Tax Payable(₹)		Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse charge Tax to be paid in Cash(₹)	Inte pay (i
	Reverse charge and supplies made u/s 9(5)	Other than reverse charge	Reverse charge and supplies made u/s 9(5)	Other than reverse charge	Reverse charge and supplies made u/s 9(5)	Other than reverse charge	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
1	2	3	4	5	6(2-4)	7(3-5)	8	9	10	11	12(7-8-9-10-11)	13	1
Integrated Tax (₹)	400.00	200.00	400.00	200.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	10
Central Tax (₹)	100.00	100.00	100.00	100.00	0.00	0.00	0.00	0.00			0.00	0.00	1
State/UT Tax (₹)	100.00	100.00	100.00	100.00	0.00	0.00	0.00		0.00		0.00	0.00	1
CESS (₹)	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00	0.00	1

2. 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	-
August 2020	30.00	0.00	0.00	0.00	+ -

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.
Authorized 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

Note: From September, 2024 onwards, If taxpayer has reported negative liability in table 3.1 or table 3.1.1(i) of Form GSTR-3B in any return period, then TAX LIABILITY BREAKUP,AS APPLICABLE page will display actual negative value against that tax head on TAX LIABILITY BREAKUP,AS APPLICABLE page.

Further, while providing bifurcation of tax liability breakup for earlier return period taxpayer can enter only positive values, and the sum from the 'current return period' which are non-editable will be reduced. Taxpayer will not be allowed to report negative values in TAX LIABILITY BREAKUP,AS APPLICABLE table.

System will calculate interest on the positive values as reported by the taxpayer in TAX LIABILITY BREAKUP,AS APPLICABLE table. If non-editable table contains negative values, then interest will not be calculated for current return period for that head.

2. Click **SAVE** to continue filing GSTR-3B.
2. 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.
Authorized 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](#)

2. 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

Be downloaded in excel/CSV format for your reference and further use. Nil return for GSTR-1, GSTR-3B and CMP-08 can now be filed through SMS.

Indicates Mandatory Fields

Financial Year *
 2024-25

Quarter *
 Quarter 2 (Jul - Sep)

Period *
 September

[SEARCH](#)

- Report ITC Reversal Opening Balance
- Report RCM ITC Opening Balance

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

Dashboard

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News and Updates

Dashboard > Returns

English

File Returns

be downloaded in excel/CSV format for your reference and further use. Nil return for GSTR-1, GSTR-3B and CMP-08 can now be filed through SMS.

Indicates Mandatory Fields

Financial YearQuarterPeriod

2024-25Quarter 2 (Jul - Sep)September

SEARCH

1. Report ITC Reversal Opening Balance

2. Report RCM ITC Opening Balance

You have selected to file the return on monthly frequency, GSTR-1 and GSTR-3B shall be required to be filed for each month of the quarter.

Details of outward supplies of goods or services

GSTR1

Status- Filed

VIEW

DOWNLOAD

Amendment of outward supplies of goods or services for current tax period

GSTR-1A

PREPARE ONLINE

Auto - drafted ITC Statement for the month

GSTR2B

VIEW

DOWNLOAD

Monthly Return

GSTR-3B

Status- Filed

VIEW GSTR3B

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD