E-Book

Detailed Analysis of GSTR 1 and GSTR 3B

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Southern India Regional Council

Chennai

E-Book

Detailed Analysis of GSTR 1 and GSTR 3B

This e-book has been authored by

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Southern India Regional Council

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FOREWORD

GSTR-1 is a monthly/quarterly return that summarises all sales (outward supplies) of a taxpayer. The GSTR 1 form is a return form for the regular taxpayers who have to file details of outward supplies on every 11th of next month for those who cross the turnover more than 1.5 crores annually. The taxpayers who are under the threshold limit to 1.5 crores will have to file quarterly return.

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. A separate GSTR-3B must be filed for every GSTIN.

It is a simple one that summarises your returns every month. As a tax payer, one must fill in the details and submit this form monthly, starting from July. In addition, one has to collate and list the total values of sales and purchases for the business in this form. For these, invoice details are not required as this form justifies the monthly transactions and keeps a record of them for the later purposes.

On submission of GSTR – 1, GSTR – 2 and GSTR- 3 forms for the corresponding months, the income tax department will tally the claims against the monthly transaction reports.

We are pleased to present before our members and other stakeholders this e-book, Detailed analysis of GSTR 1 and GSTR 3B.

SIRC of ICAI thank CA. Saghana Premavathi Vengopan to spend his precious time to write an e-book for the benefits of members, our since thanks to CA. Venkat Prasad for reviewing this e-book and adding value to the content of this e-book.

In an e-book publication meant for professional accountants like this, there is a scope for further improvement on contents, presentation and coverage. Accordingly comments and suggestions on the e-book are welcome at sirc@icai.in

CA.China Masthan Talakayala

Chairman, SIRC of ICAI

Topic: GSTR-1 and GSTR-3B - Filing and rectification
How to correct erroneously filed returns

All business which are registered under GST law are required to file Monthly/Quarterly and an Annual return based on their turnover. In total there are 23 returns listed out of which 12 returns are Active in usage, 3 returns are suspended and 8 returns are only available on View- only basis.

Illustrating all 23 returns based on their functionality:

FORMS	PARTICULARS	FUNCTIONAL
GSTR-1	Filed by all registered taxpayers for Outward Supplies	Active
GSTR-1A	Details of auto drafted supplies	View-only
GSTR-2	Details of inward supplies of goods or services	Suspended
GSTR-2A	Details of auto drafted supplies – Dynamic	View-only
GSTR-2B	Details of auto drafted supplies – Static	View-only
GSTR-3	Monthly return	Suspended
GSTR-3A	Notice to return defaulter u/s 46 for not filing return	View-only
GSTR-3B	Summarized details of all outward supplies made, input tax credit claimed, tax liability ascertained and taxes paid.	Active
GSTR-4	Filed by taxpayers who have opted for the Composition Scheme	Active
GSTR-4A	Auto-drafted details for registered person opting for composition	View-only
GSTR-5	Filed by non-resident foreign taxpayers	Active
GSTR-5A	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India	View-only
GSTR-6	Filed by an Input Service Distributor (ISD)	Active
GSTR-6A	Details of supplies auto-drafted form	View-only
GSTR-7	Filed by persons required to deduct TDS (Tax deducted at source) under GST	Active
GSTR-7A	Tax Deduction at Source Certificate	View-only
GSTR-8	Filed by e-commerce operators registered under the GST who are required to collect tax at source (TCS)	Active
GSTR-9	Annual return to be filed by taxpayers registered under GST	Active
GSTR-9A	Annual return to be filed by taxpayers who have registered under the Composition Scheme in a financial year	Suspended
GSTR-9B	Filed by Electronic Commerce Operator	Active
GSTR-9C	Reconciliation statement to be filed by all taxpayers registered under GST whose turnover exceeds prescribed limit in a financial year	Active
GSTR-10	Filed by a taxable person whose registration has been cancelled or surrendered	Active
GSTR-11	Filed by persons who have been issued a Unique Identity Number(UIN)	Active

Important Sections and Proviso relating to GST Returns

Section	Details	GSTR
37	Furnishing details of outward supplies	GSTR-1
Proviso to 37 (3)	Time Limit to rectify: → Next Year ***September[1]**** Month Return (or) → Filing of annual return **(whichever is earlier)**	
38	Furnishing details of inward supplies	GSTR-2
39	Furnishing of returns	GSTR-3B and other returns
Proviso to 39 (9)	Time Limit to rectify: → Next Year ***September**** Month Return (or) → Filing of annual return **(whichever is earlier)**	
40	First return	
41	Claim of input tax credit and provisional acceptance thereof	
42	Matching, reversal and reclaim of input tax credit	
43	Matching, reversal and reclaim of reduction in output tax liability	
44	Annual return	GSTR-9
45	Final return	GSTR-10
46	Notice to return defaulters.	
47	Levy of late fee	
48	Goods and services tax practitioners	

The whole of return filing process is simple, but in order to curb the practice of availing excess ITC, revised returns have been negated. This has in turn been difficult to correct the returns which are filed incorrectly due to human error and no intention of defrauding the government.

But still there are methods to correct the errors by filing the corrections in the subsequent month's return in spite of non-availability of revised returns option.

Errors are commonly occurred in regular returns that are filed, as of now filing of GSTR-1 and GSTR-3B. The manner of discussion will cover the Situations of possible errors and Table wise explanation of respective tables of GSTR-1 and GSTR-3B along with suitable solutions for the errors listed.

GSTR-1

From 26/11/2021 new enhanced version has been made available in the GST Portal, which is in tune with Proviso to 37 (3) thereby restricting to amend the details and credit notes relating to previous financial years which has to be filed within September month returns. (Time limit as per proviso being next Year September Month Return (or) Filing of annual return whichever is earlier).

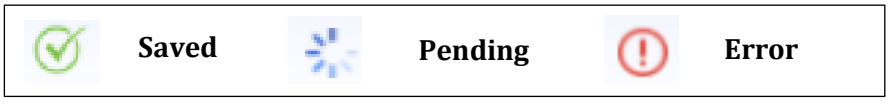
Summarizing the changes in GSTR-1:

1. Reorganized GSTR-1 Dashboard

Rearrangement of tables into two sections namely ADD RECORD DETAILS and AMEND RECORD DETAILS.

2. Table/Tile Document Counts

While viewing, each table shows the number of records added and the status of such added records.



[1] Vide Finance Act, 2022, it was proposed to increase this time upto 30t[h] November of next FY

But in the previous format Total Value, Taxable Value and Total Tax liability can be viewed directly from the table, but currently only number of records are being displayed. In need to check

3. Enhancement in B2B and CDNR table/tile

The following are the enhancements:

a) **Recipient -wise count** of records are displayed. Further clicking on number of records displayed under the "Processed Invoices" column **Document wise details** will be displayed.

b) **Taxpayer type** helps in automatic **detection** of taxpayer status (whether the tax payer is **Regular, SEZ, and Composition**). This in turn resolves manual errors like wrong tax selection for SEZ tax payer.

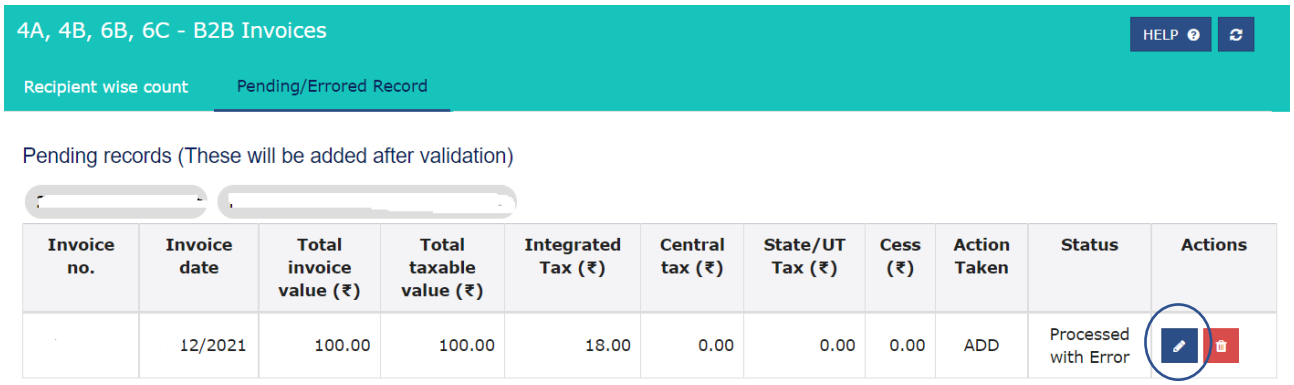
Eg. If previously a record relating to SEZ taxpayer (with payment of tax is selected) we need to correctly select the Supply type as Inter-State or Intra-State. But now due to automatic detection of taxpayer status, **Supply type is automatically recognised**. In our case for SEZ taxpayer Supply type - Inter-State is automatically selected.

c) Processed invoice vs Pending/errored invoice

For each invoice record field will be updated under respective columns whether the invoice has been processed, pending or in error. While clicking hyperlink (the number of records), it further navigates to the specific invoice.

In case of errored invoice, after clicking the hyperlink the status will be shown as "Processed with Error". Further by clicking the **Action button** the exact error with explanation will be displayed. For eg: If invoice number is repeated it will display:

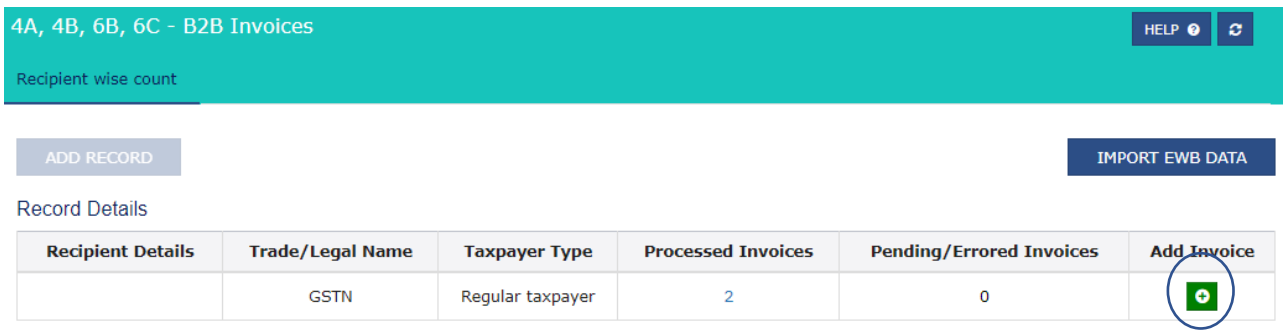
> Error! Invoice No. "XX" already exist in GSTR1 of supplier for the return period XX 2021. Do enter the correct invoice number.



Further since the returns are in tune with Proviso to 37 (3), adding invoice or credit note relating to previous years will be shown under errored invoice, which was previously accepted in old returns.

d) Add Invoice

On click of + symbol, add page shall open with pre-filled recipient GSTIN



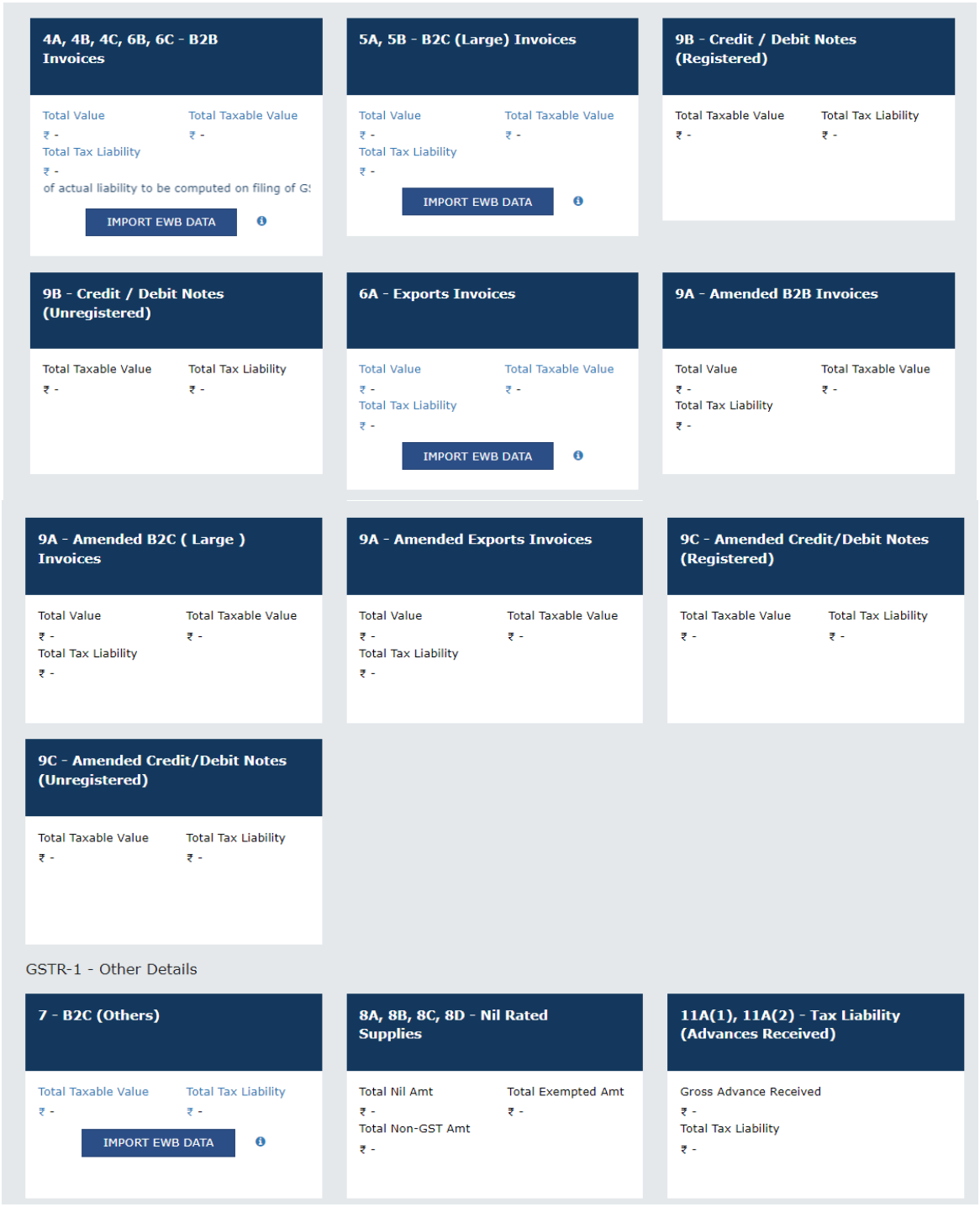
e) Search and Records per page feature

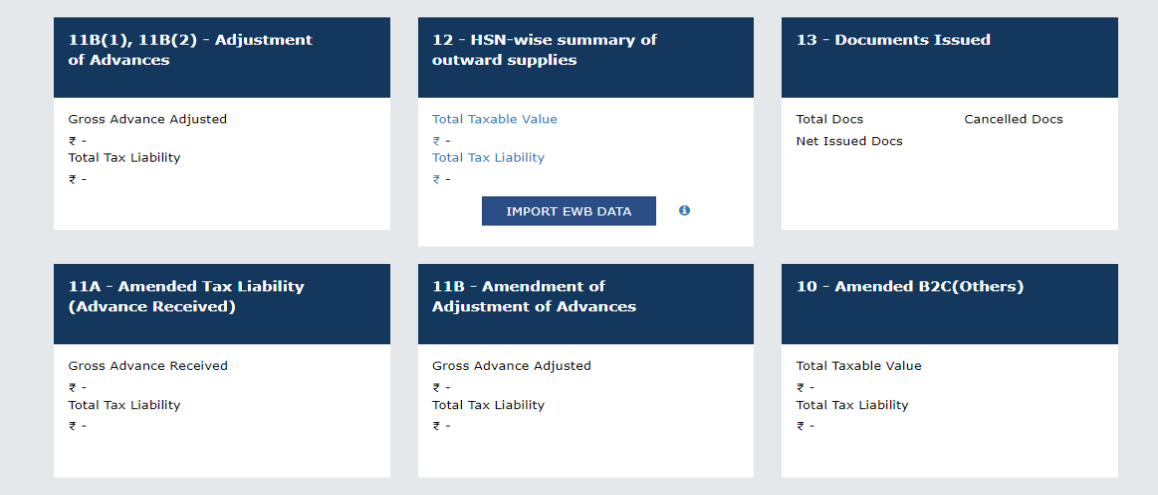
A general search functionality has been added in Document details page. Using this, taxpayer can now search specific record pertaining to a specific GSTIN.

By default, the Records per page will be set at 10 records per page and can be increased to view 50 records per page

GSTR – 1 Return view (Old vs New)

Old return





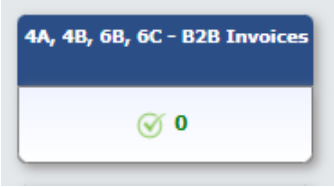
New Return

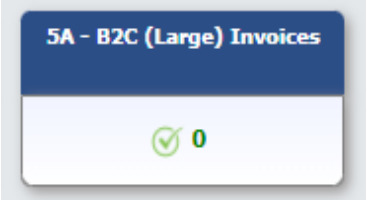
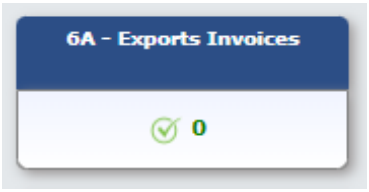
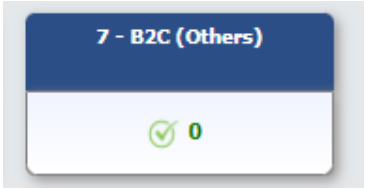
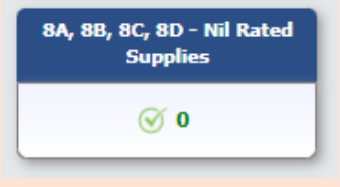
Situations of possible errors

1) Data Entry Errors
   - ✓ Value Error
   - ✓ Table error (entered in wrong table)
   - ✓ Belonging to other dealers
   - ✓ Entered Twice
2) Wrong data to be deleted and right data to be entered
3) Omission of Data
4) B2B vs B2C conflicts
5) Inter State sales entered as Intra State Sales
6) RCM purchases entered in B2B Sales
7) Zero rated sales entered as Nil Rated sales

While passing amendments we need to keep in mind that when a particular record or invoice needs to be amended, it can be **AMENDED ONLY ONCE**.

Table wise explanation of respective tables of GSTR-1

	All B2B supplies should be mentioned in this section. **Table 4A** - B2B supplies except RCM supplies and Supplies through E-commerce **Table 4B** - B2B supplies -RCM **Table 4C** - B2B Supplies through E-commerce **(As of now not shown)**
	Table 6B – Supplies made to SEZ unit or SEZ Developer **Table 6C** – Deemed exports

 **Inter State**	Taxable outward **Inter-State supplies** to **B2C** having invoice value is **more than Rs 2.5 lakh**. **Invoice-wise details** of all supplies made to unregistered dealers is to be **mentioned here**.
	Table 5A - This will include B2C invoices i.e. sale to unregistered dealers and **Table 5B** - The details of B2C supplies made online through e-commerce operator **(As of now not shown)**
B2C Intra-State supplies and B2C Inter State supplies below Rs. 2.5 lacs will be shown under Table 7	
	**Table 6A** – Exports Invoice data needs to be entered correctly in order to get direct refund from ICEGATE. Invoice data comprises Invoice no. and date, Port Code, Shipping Bill No./Bill of Export No. and Date, Total invoice value (In ₹), GST Payment type (With or without payment of tax)
	**Table 7** – B2C (Others) This table contains a rate wise summary of all sales made during the month (State wise) As of now only **Table 7** is available: - **All B2C Intra sales** including sales made through e-commerce operators have to be mentioned here. - **B2C interstate supply** along with place of supply i.e. name of state where invoice value is **up to Rs 2.5 lakhs** should be specified here
	**Table 8A, 8B, 8C, 8D –** Nil Rated Supplies ***Nil Rated, Exempted and Non-GST Supplies table cannot be amended*** Nil Rated, Exempted and Non-GST Supplies are reported under respective heads. ***(However, can be shown in negative in subsequent months to give adjustment for previous months.)*** **Table 8A** - Intra-state supplies to registered person **Table 8B** - Intra-state supplies to unregistered person **Table 8C** - Inter-state supplies to registered person **Table 8D** - Inter-state supplies to unregistered person

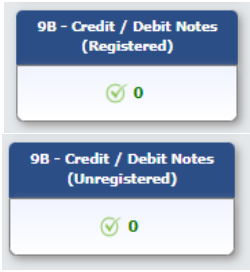


Table 9B - Credit notes and Debit notes

Credit notes and Debit notes are issued for Increasing and decreasing taxable value or tax value.

S 34 (2) → Time Limit to issue Credit note:

→ Next Year September (Amendment is proposed to increase this time to 30th November of next FY) Month Return (or)

→ Filing of annual return

(whichever is earlier)

But, No time limit has been specified for issuance of Debit note.

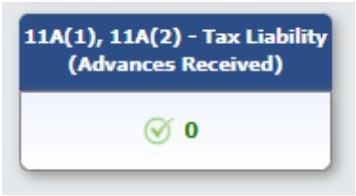


Table 11A(1), 11A(2) - Tax Liability (Advances Received)

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

Table 11A(1) - Intra State Supplies

Table 11A(2) - Inter State Supplies

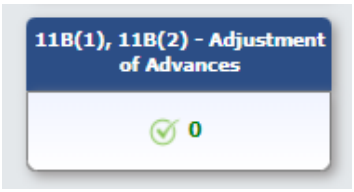


Table 11B(1), 11(2) - Adjustment of Advances

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

Table 11B(1) - Intra State Supplies

Table 11B(2) - Inter State Supplies

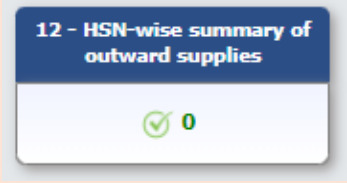


Table 12 – HSN-wise-summary of outward supplies

HSN code table cannot be amended

Full HSN code can be viewed at:

https://services.gst.gov.in/services/searchhsnsac

Free tool released by Macrolix HSN Correction Tool to validate the HSN/SAC as per portal:

https://www.mediafire.com/file/qh9w5f9r4od7s9i/Tally_GSTR1_HSN_Correction_Tool_2.0_%252814.07.2021%2529.zip/file

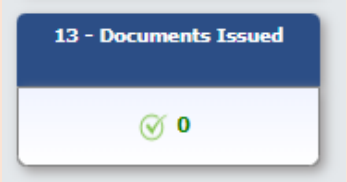


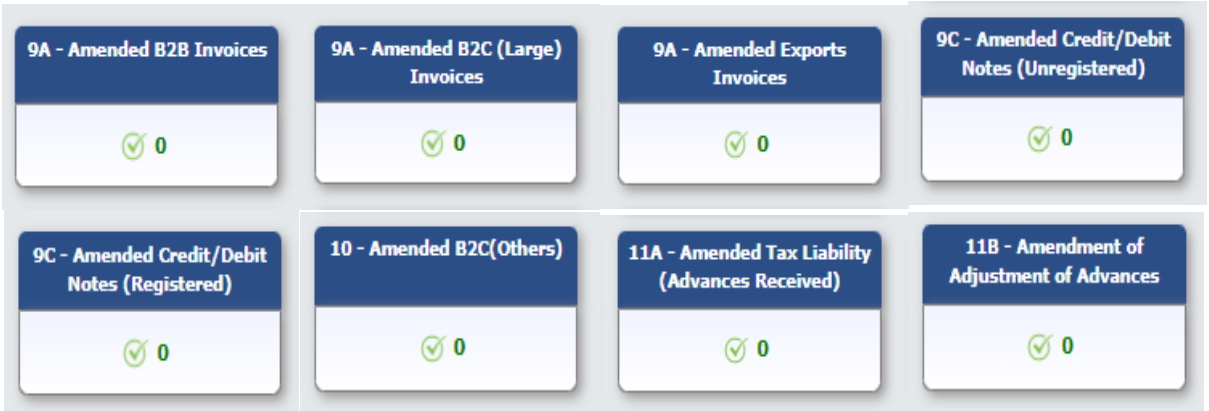
Table 13 - Documents issued

Documents issued table cannot be amended

The number of invoices mentioned in the return must match with the information provided under Table 13.

Details of the documents like invoices, Debit note, Credit Note, Receipt Voucher, Payment Voucher, Refund Voucher and Deliver Challan issued and/or cancelled during the Tax period has to be entered here.

Amendment tables – (Table 9A, 9C, 10, 11A,11B)



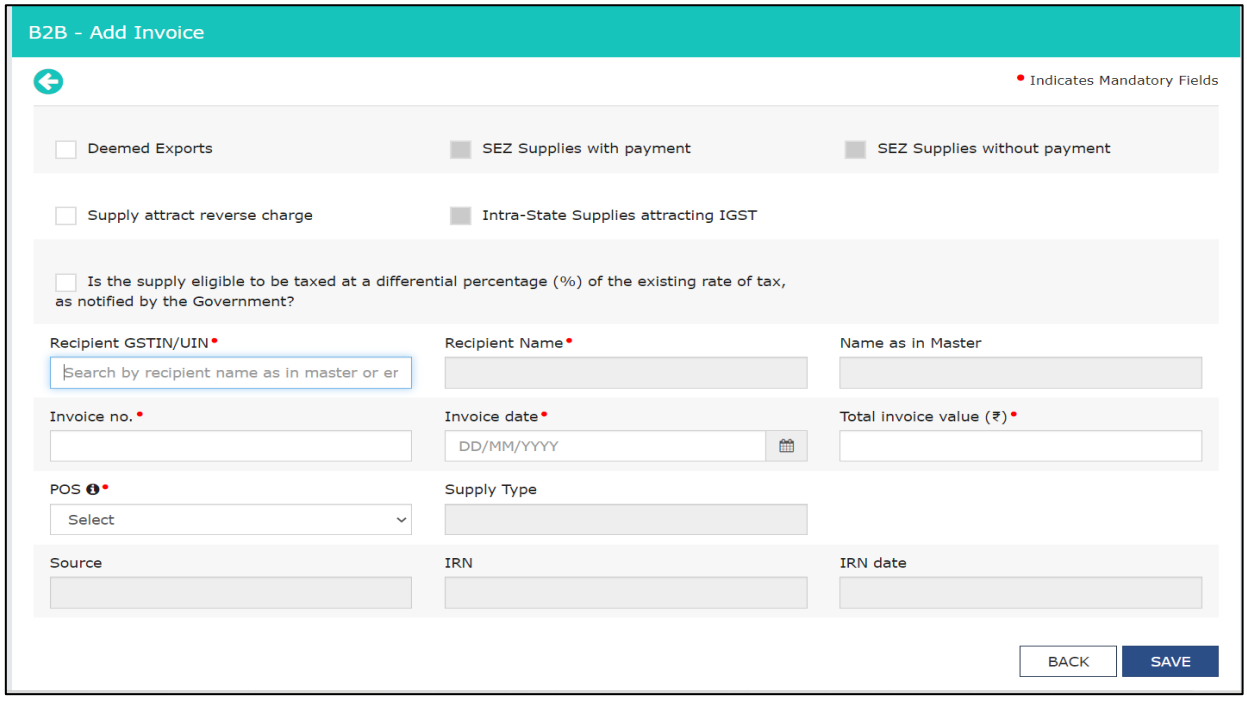
Mapping of Amendment Tables with Tables where records are added:
Time Limit to rectify: →Next Year September Month Return (or) →Filing of annual return (whichever is earlier)
Table 9A Amended B2B Invoices – Table 4A, Table 4B, Table 6B, Table 6C **Table 9A Amended B2C (Large) Invoices** – Table 5A **Table 9A Amended Export Invoices** – Table 6A **Table 9C Amended CN/DN (Unregistered)** – Table 9B **Table 9C Amended CN/DN (Registered)** – Table 9B **Table 10 Amended B2C (Others)** – Table 7 **Table 11A Amended Tax Liability (Advances Received)** – Table 11A (Same table – Now separate) **Table 11B Amended of Adjustment of Advances** – Table 11B(Same table – Now separate)
Amendments cannot be done for: Table 8A, 8B, 8C, 8D – Nil Rated Supplies Table 12 – HSN-wise-summary of outward supplies Table 13 - Documents issued

Now we'll explore table wise connecting with Amendment table:

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

Records can be added record wise, uploaded offline or Imported from E-way Bill Data.

When "Add Record" button is clicked the following will be displayed:

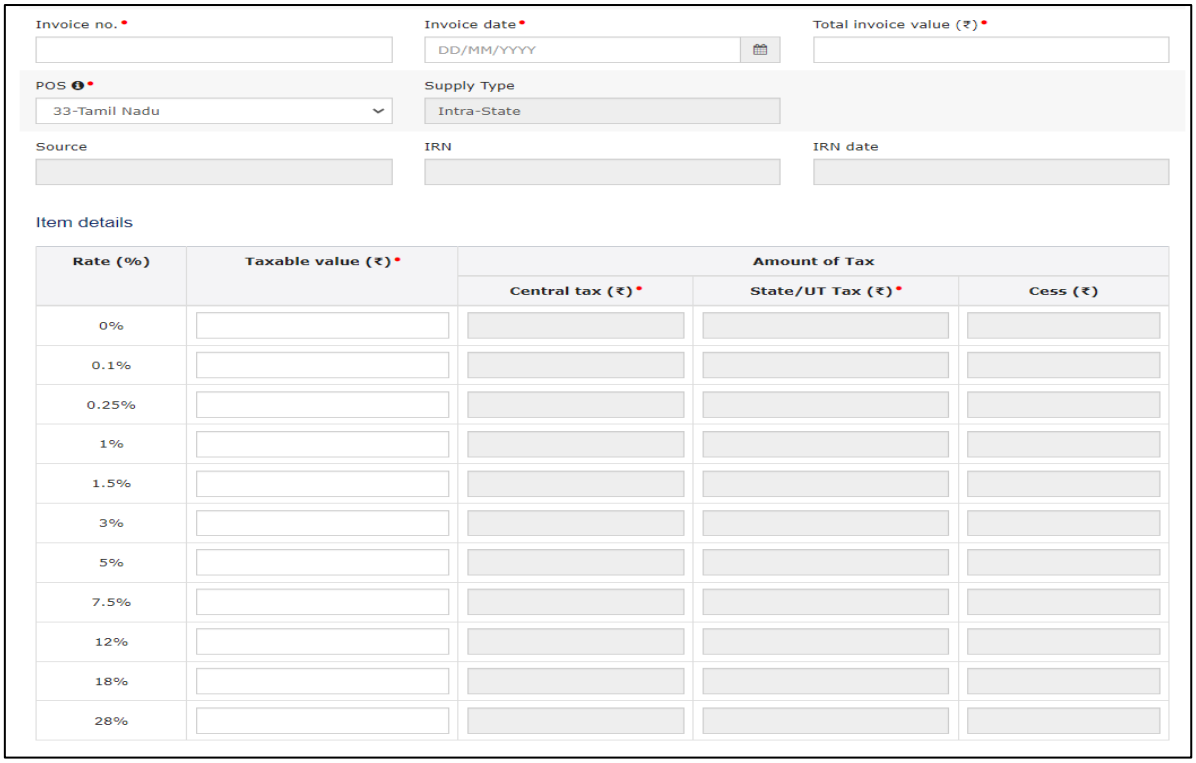


As discussed earlier when GSTN of the recipient is entered the Taxpayer Type is automatically detected. Automatically the check boxes are enabled.

The following check boxes are enabled:

SEZ GSTN	☐ SEZ Supplies with payment ☐ SEZ Supplies without payment
Deemed Exports	☐ Deemed Export
RCM	☐ Supply attract reverse charge ☐ Intra-State Supplies attracting IGST **(Is Enabled only for RCM)** Previously if Non RCM transaction is entered as RCM the same cannot be amended, but now the same can be amended.

After entering GSTN in "Recipient GSTIN/UIN" field the following gets displayed



Possible error in Table 4A, 4B, 6B, 6C - B2B Invoices would be:

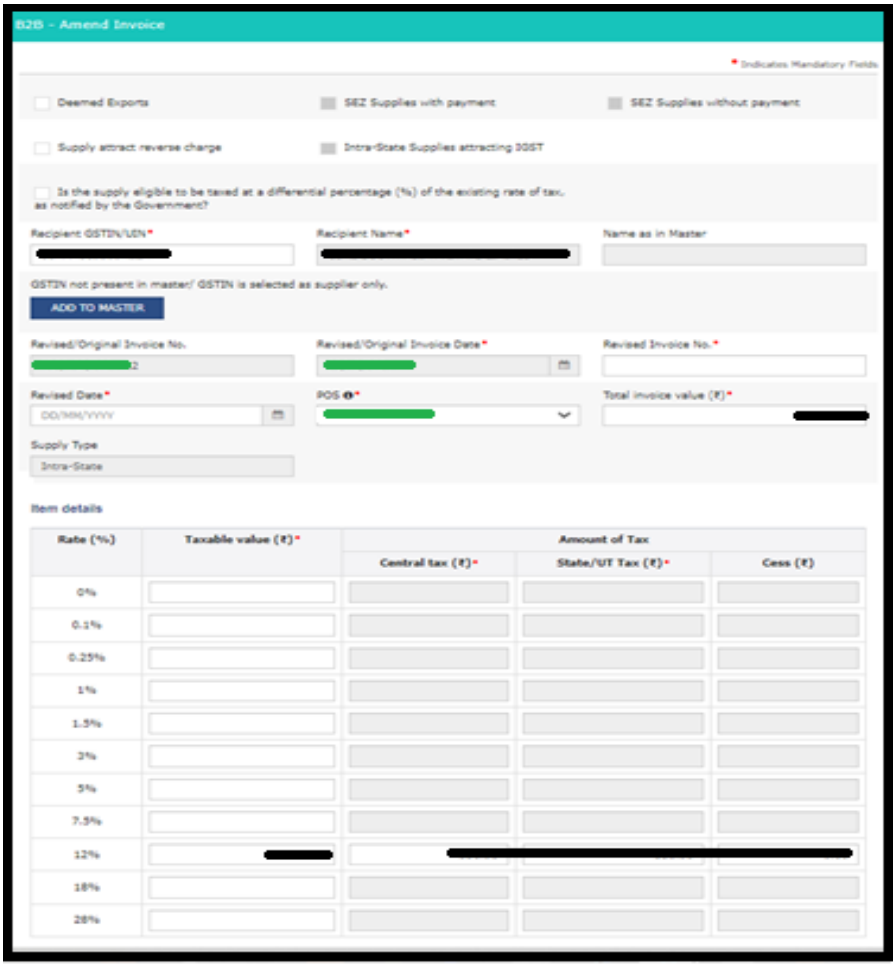
1) Data Entry Errors
   - Value Error
   - Table error (entered in wrong table)
   - Belonging to other dealers
   - Entered Twice
2) B2B vs B2C conflicts
3) RCM purchases entered in B2B Sales
4) Omission of Data

Inter State sales entered as Intra State Sales – Which is totally eliminated due to auto detection of Taxpayer's status.

<u>Table 9A Amended B2B Invoices:</u>

In Table 9A - B2B - Amend Invoice, only the following can be amended

1. Revised Invoice No.
2. Revised Date
3. POS (Place of Supply)
4. Rate (%)



Even the **following fields** can also be amended:
- Recipient GSTIN/UIN,
- Total invoice value,
- Taxable value

But it is **recommended to issue a Credit note** for the full amount and raising a new record consisting the Alternate invoice number but the same date as GST amount would had been already paid through GSTR-3B.

If the invoice needs to be added after 6 months from the FY (Subsequent FY's September return) then it can be done only by filing additional value in GSTR – 9 and making voluntary payment through DRC-03.

Table 5A - B2C (Large) Invoices

For Adding details, Click the relevant State under POS, Fill in the invoice number, Invoice date, Invoice value and Taxable value for which IGST gets auto-populated automatically.

Possible error in Table 5A would be Data Entry Errors only due to the absence of Recipient GSTIN/UIN field and POS being other states.

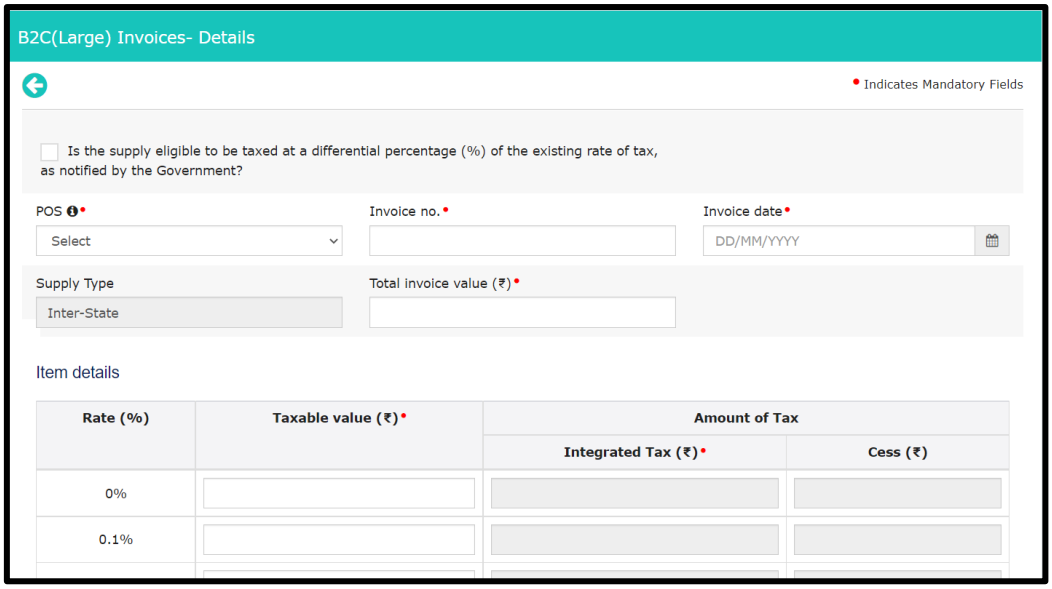
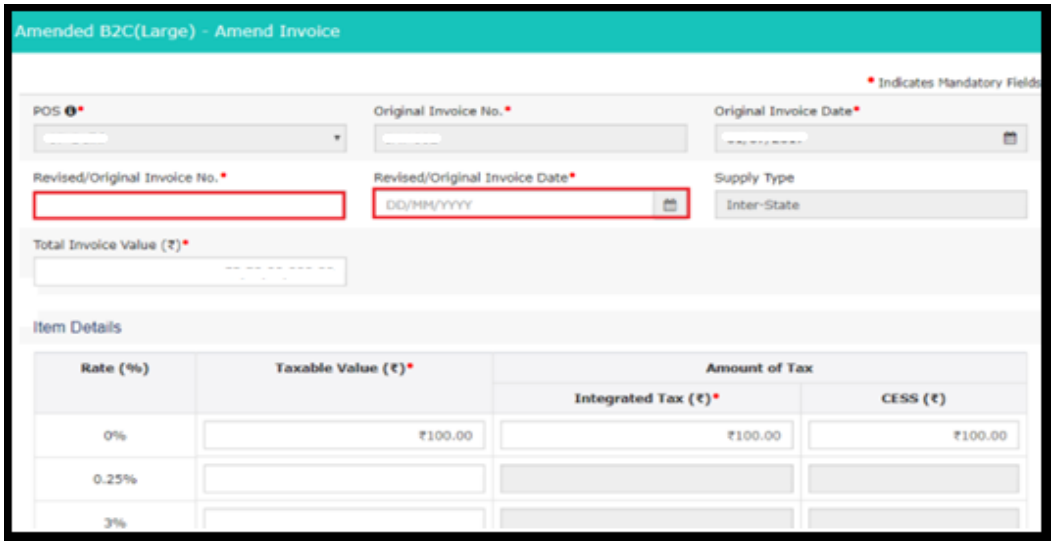


Table 9A- Amended B2C Large invoice

In Table 9A - B2C Large invoice - The following fields can be amended

1. Revised Invoice No.
2. Revised Date
3. Rate (%)
4. Total Invoice Value and Taxable Value



Note: POS cannot be amended. Since in Table 5A only invoices relating to Inter State supply can only be amended.

Table 6A – Exports

For refund of IGST paid on export of goods:

Invoice data for export of goods is provided in Table-6A of GSTR 1 must match with the invoice details given in Shipping Bill and "With payment of tax" from the GST Payment drop down must be selected. Shipping bill number, shipping bill date and port code are specified mandatorily and correctly.

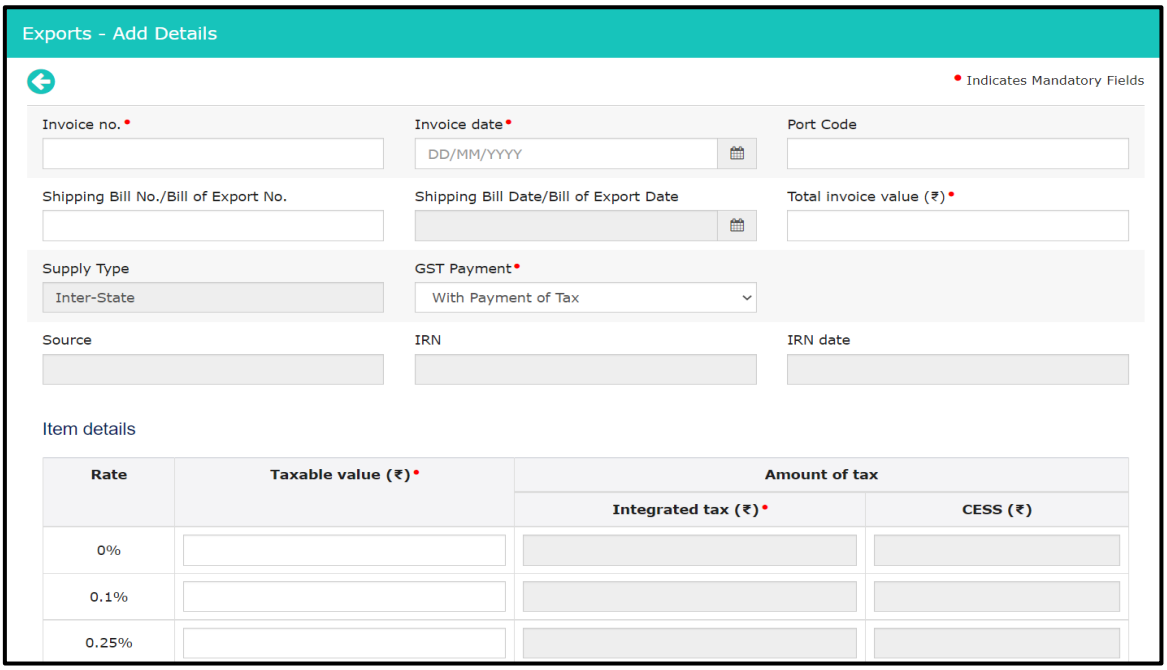
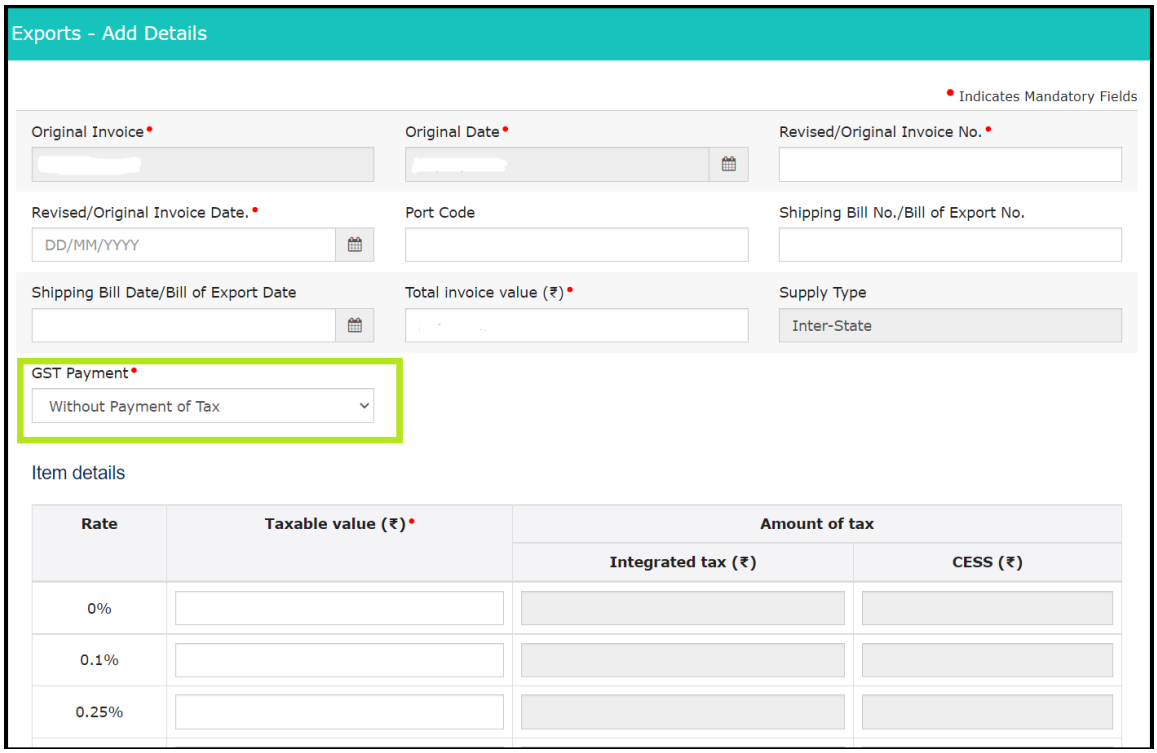


Table 9A- Amended Export Invoices



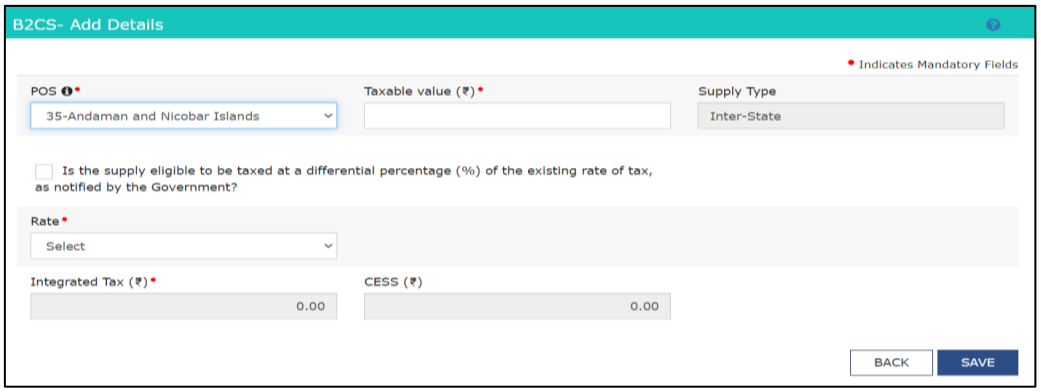
All fields can be amended. Earlier GST Payment field was not allowed to be modified, now the same can be amended.

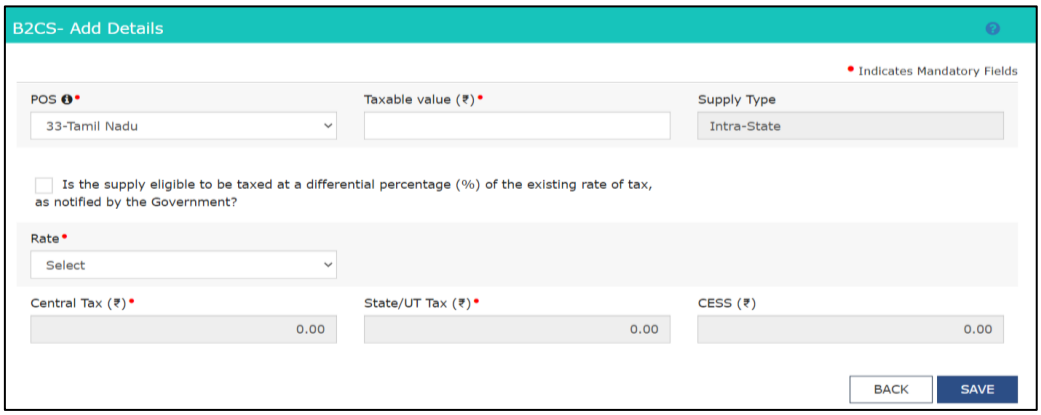
The probability of error in this table could be Zero rated sales being entered as Nil Rated sales. Solution to the above error is to show Negative sales under Table 8 and Add the export invoice in Table 6A

Amendments with respect to any year can be done.

Table 7 – B2C (Others)

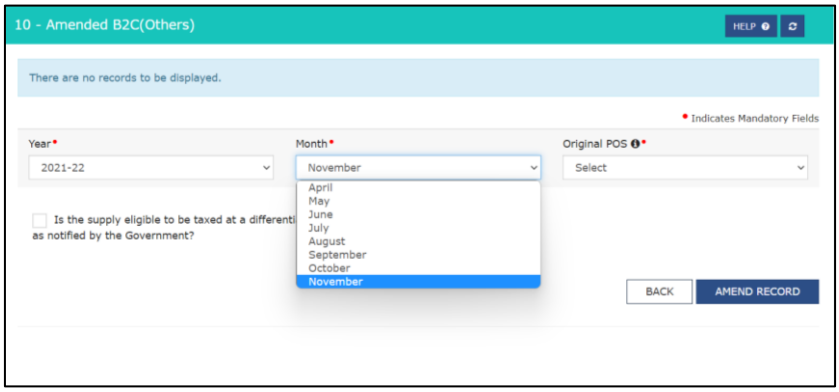
There is no requirement of feeding Invoice number as **all B2C supplies Intra sales** and **B2C interstate supply** along with place of supply i.e. name of state where invoice value is **up to Rs 2.5 lakhs** should be added together as a whole and the Total Taxable value is to be entered





aTable 10 - Amended B2C (Others)

Amendments can be done selecting the month and POS for which amendment needs to be done. Even Taxable value field can be amended.



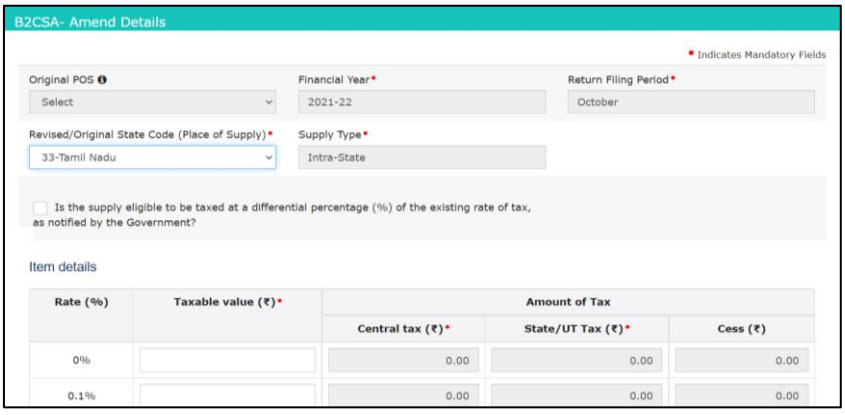
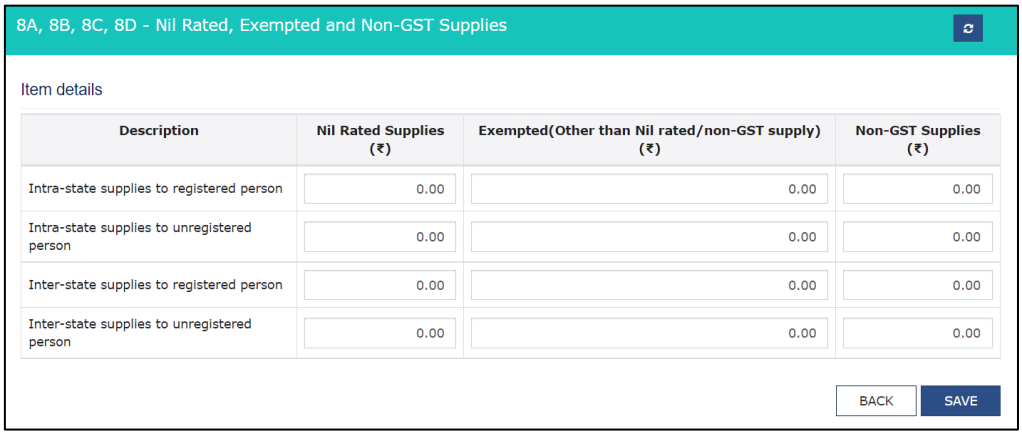


Table 8A, 8B, 8C, 8D - Nil Rated, Exempted and Non-GST Supplies (Invoice wise break up not required)


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

Item details

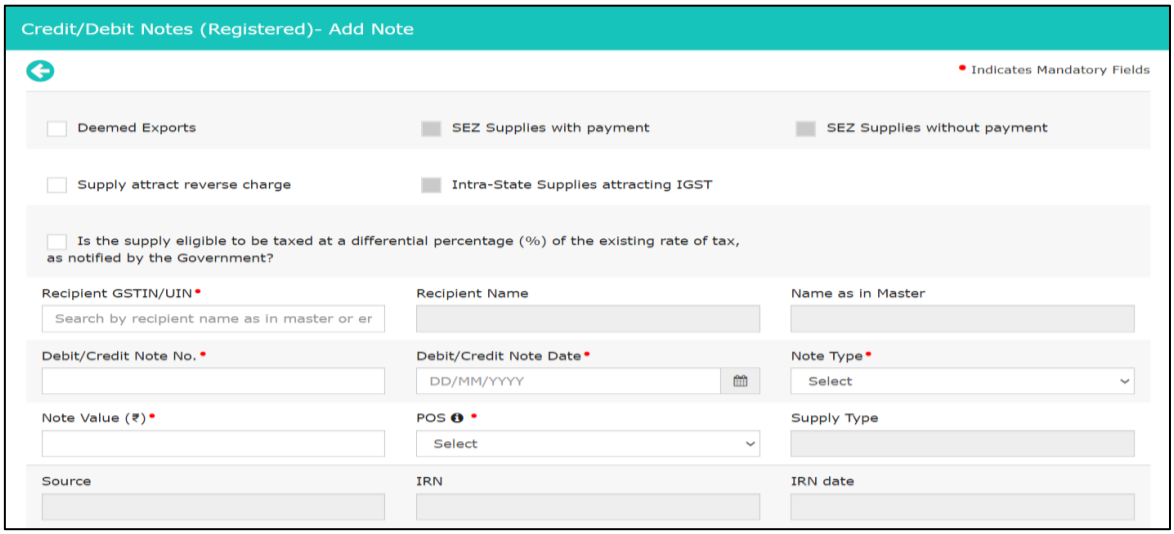
Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	0.00	0.00	0.00
Intra-state supplies to unregistered person	0.00	0.00	0.00
Inter-state supplies to registered person	0.00	0.00	0.00
Inter-state supplies to unregistered person	0.00	0.00	0.00

BACK SAVE

As discussed, Table 8 cannot be amended. If any values are entered wrongly then the same value shall be added as a negative figure in the subsequent return to nullify the same.
If it relates to March month then Credit note for that Particular FY can only be passed and GSTR-9 shall be filed.

Table 9B - Credit/Debit Notes (Registered)
Credit notes and debit notes in GST are totally different from financial credit notes and debit notes.
In GST both Credit note and Debit note are to be viewed from Supplier's point of view.
Credit Note is issued for decreasing the sales and Debit note is issued for increasing the sales.

If GSTN number is entered wrongly while adding records in Table 4, Amendment in Table 9A Amended B2B is advisable instead of Credit note. This is ensure that recipient gets the details of original invoice in his GSTR-2B
Earlier mapping of Original Invoice number with respective Credit note and Debit note was necessary till August 2020 returns but later those fields were removed to comply with the intent of law as specified in the Memorandum explaining the Finance Bill, 2020 states that Clause 118 of the Bill seeks to amend of section 16(4) of the CGST Act regarding non-mapping of Debit note with Original Invoice number. ("~~invoice relating to such~~" debit notes)


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 | Name as in Master

Search by recipient name as in master or er

Debit/Credit Note No. * | Debit/Credit Note Date * | Note Type *

DD/MM/YYYY | Select

Note Value (₹) * | POS * | Supply Type

Select

Source | IRN | IRN date

View of earlier table

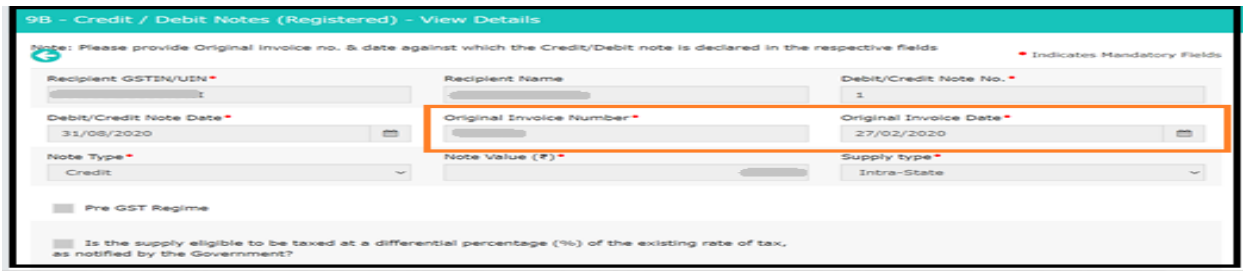
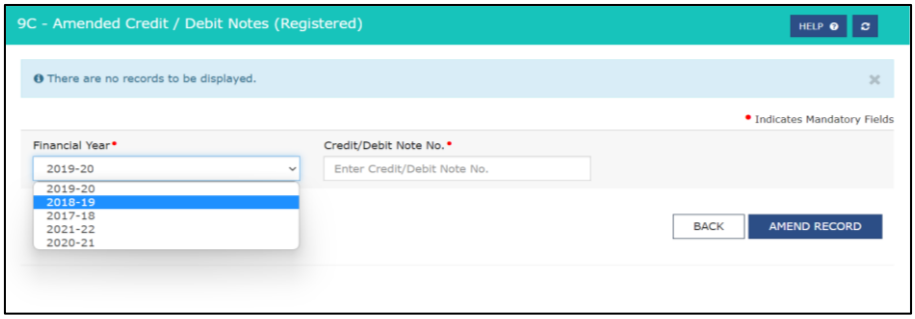
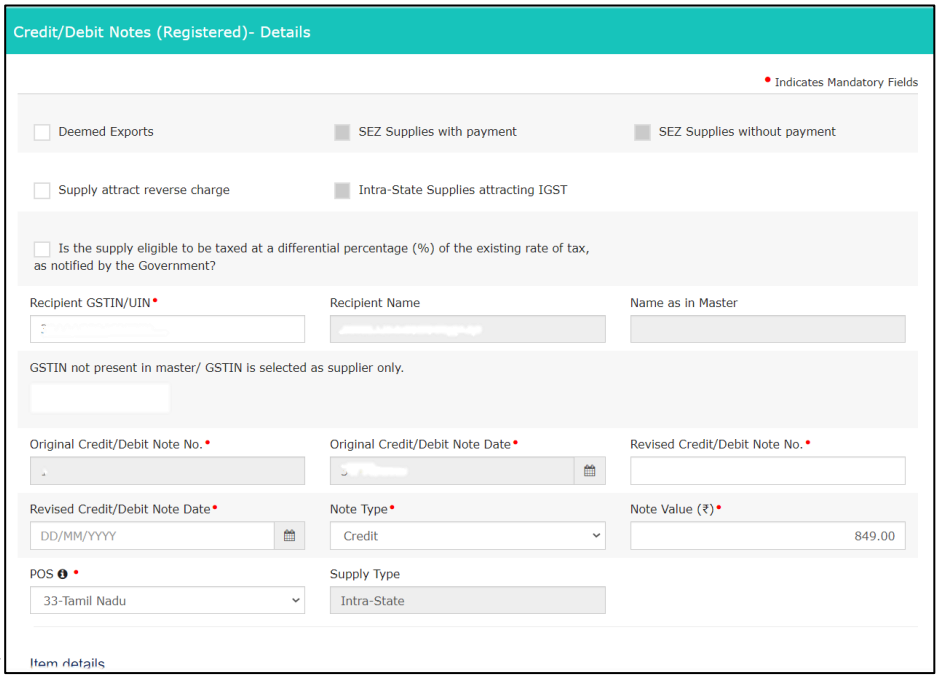


Table 9C Amended CN/DN (Registered)

Time limit for issuing Credit note has been specified u/s 34(2) of CGST Act, whereas there is no time limit mentioned for issuance of Debit note or amending Credit note or Debit note.

however, portal is not allowing the same and an error is shown as " Document details of previous financial year cannot be added/amended now".





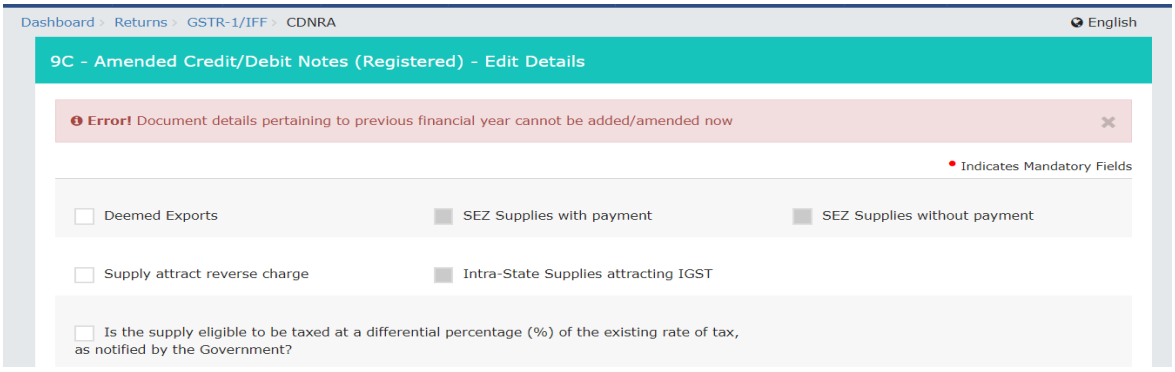
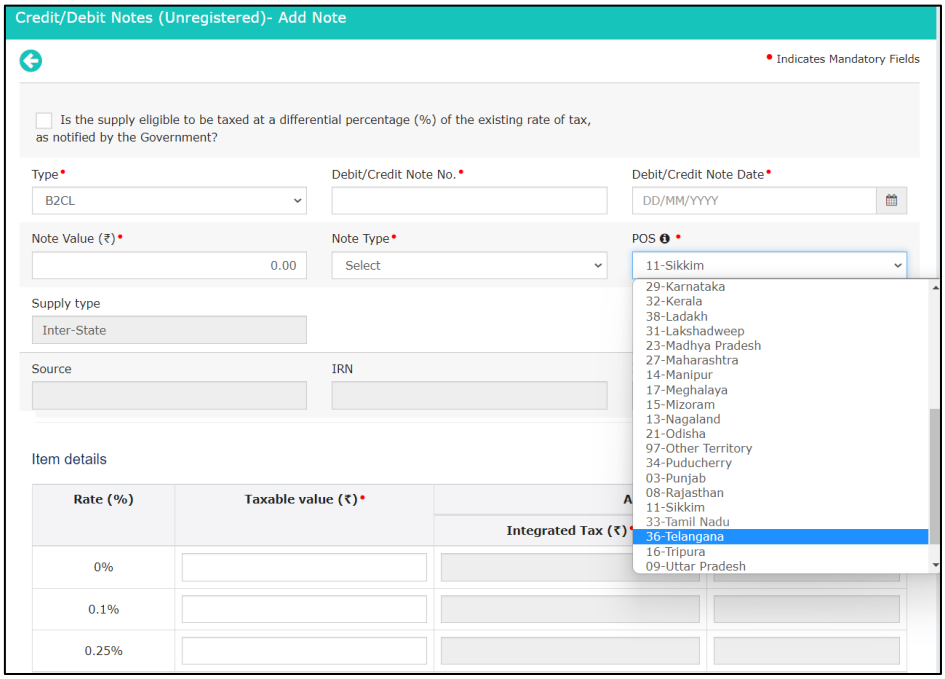


Table 9B - Credit/Debit Notes (Unregistered)



It is similar to Table 9B - Credit/Debit Notes (Registered) but in POS – Intra State supply cannot be selected as under "Type" - "B2CL (i.e B2C Large), Exports with Payment and Exports without payment" are only available.

Therefore for Table 7 – B2C (Others) option - Credit Notes or Debit Notes cannot be passed as Intra State supplies option is not available in Table 9B. Whereas amendment for the same can be done under Table 10.

Table 10 - Amended B2C(Others)

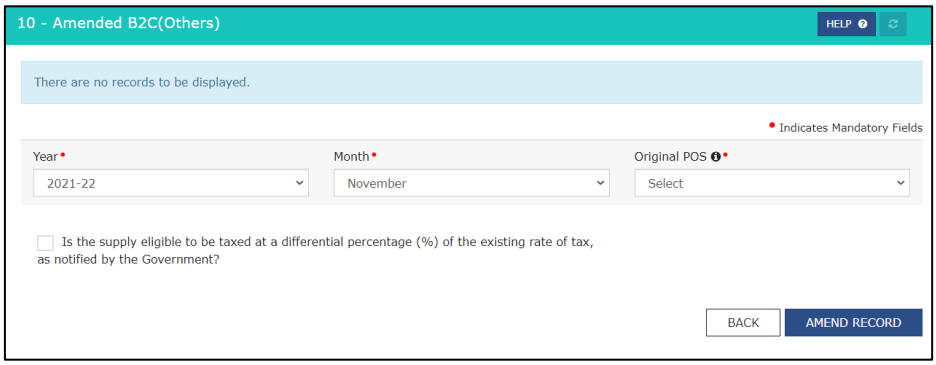
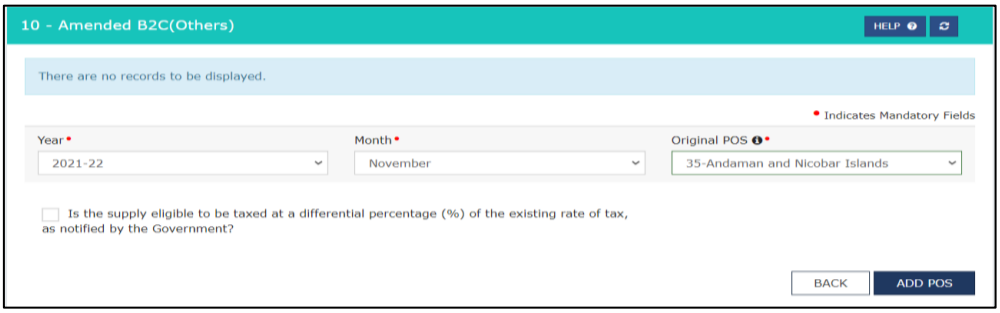
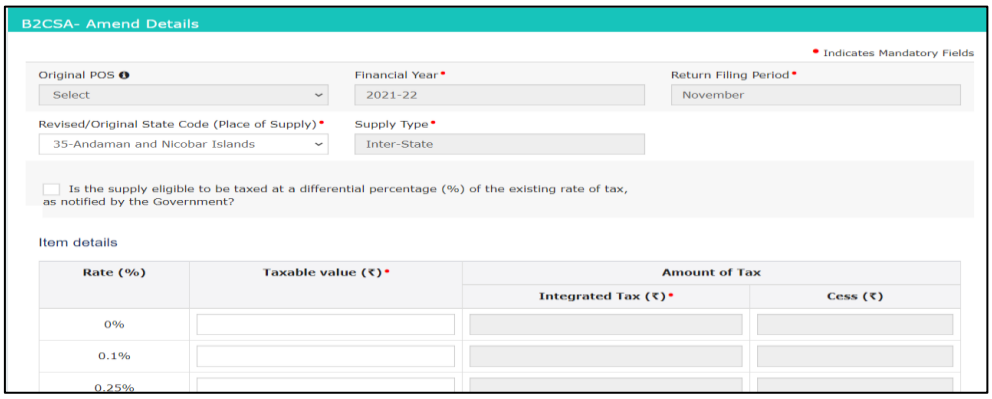


Table 10 is interconnected with Table 7 – B2C (Others) figures. Therefore, while passing amendments by selecting a particular month and Original POS, the figures of such month selected shall be displayed.

In order to amend the Revised figure needs to be mentioned and note the invoice value missed.
Eg. There are 10 invoices in the month of April each having its taxable value to be Rs. 1,000 amounting to Rs. 10,000/-. Instead of mentioning Rs. 10,000, erroneously it has been mentioned as Rs. 9,000/-. While amending the same, Table 10 shall be selected and then the whole taxable value shall be mentioned instead of the missed invoice. Therefore, Rs.10,000/- shall be mentioned as Taxable value and not the missed invoice amounting Rs. 1,000/-

Further if a State (i.e POS is omitted), Click on to the correct state under the drop list under "Original POS" and Click Amend Record and further click **"Add POS"**





In case of amending wrongly mentioned POS, Delete the original POS by making taxable value 0.00 and add the correct POS by clicking on the Add POS option.

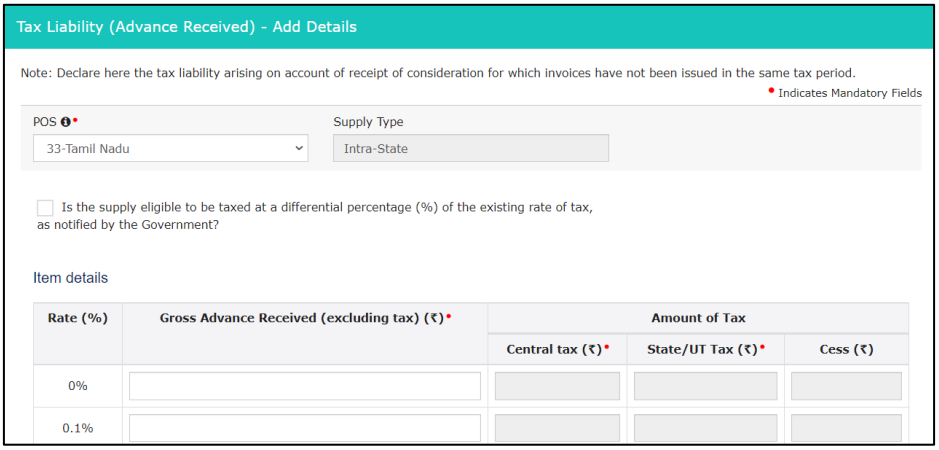
Table 11A(1), 11A(2) - Tax Liability (Advances Received)

According to Section 12 of CGST Act, the liability to pay tax on goods shall arise at the time of supply. In case of Advances, it's at the time of payment.

But this shall be applicable only for services. As per Notification No. 66/2017 – Central Tax all taxpayers are exempt from payment of tax on advances received in case of supply of goods. The notification was brought into effect from 15.11.2017 due to difficulties in bifurcating the goods of different GST rates.

Effectively the table shall be covering real estate sector.

According to clause (d) of sub section (3) of Section 13 of CGST Act, Receipt voucher shall be issued and as per Proviso 1 to Rule 50, if POS and Rate is not determinable the it shall be Inter- State Supply and attract 18% respectively.



Calculation of Tax on Advance Received:

1. Firstly the advance should be bifurcated into Interstate and intrastate advances.
   As Intra State supplies will be shown under 11A (1) and Interstate supplies under 11A(2)
2. Such Advance amount should be grossed up with GST. (eg. Advance amounts to Rs. 1,00,000/- and such transaction falls under 18%, then the grossed up value amounts to Rs. 1,18,000/-
3. Let's assume Rs.50,000/- is paid on 01.04.2022 and balance paid on 01.05.2022.
4. During April 2022 GSTR-1 under Table 11A Gross Advance received must be shown as Rs.42,372/- (Rs.50,000/118*100) and GST amount will be calculated automatically which will sum up to Rs.50,000/-.
5. Similarly during May 2022, Rs. 57,627 (Rs.68,000/118*100) shall be shown as Gross Advance received under Table 11B.

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

The transaction whether it is to be reported in Table 11(A) and Table 11(B) depends on issue of invoice.

The tax would for such transaction would have already been paid due to Time of Supply provisions in GSTR-3B. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.

Correspondingly Invoices must be shown under Table 4,5,6 and 7.

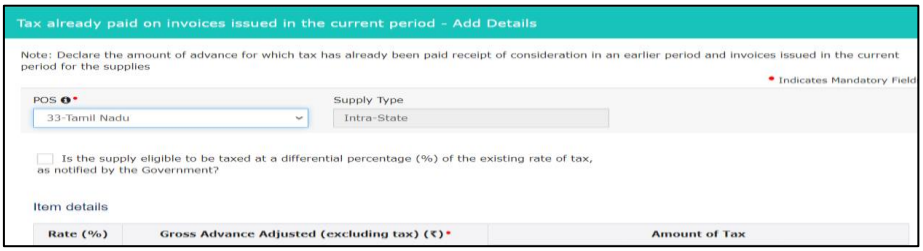


Table	Invoice Issued	Tax liability
Table 11A	Not issued	Arising on account of receipt of consideration
Table 11B	Current period	Already paid

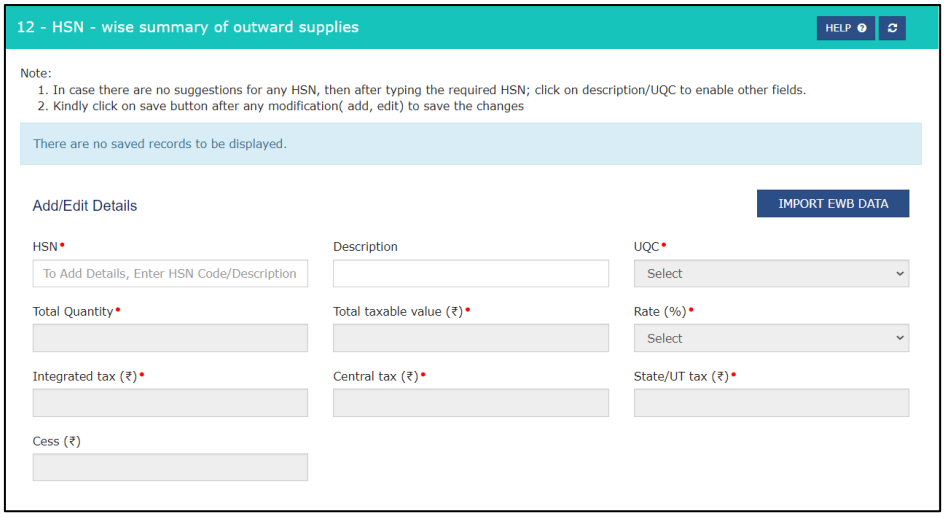
Table 11A - Amended Tax Liability (Advances Received) and Table 11B - Amendment of Adjustment of Advances

It's similar to the original table. Previous return amendments were done in the same table. Whereas under the new returns same tables are given under the head "Amend Record Details".

Table 12 - HSN - wise summary of outward supplies (Table cannot be amended, however, values can be shown in negative for adjustment against a particular HSN in subsequent months)

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.

HSN codes can be accessed by navigating by clicking Home>Services>User services>Search HSN Code or https://services.gst.gov.in/services/searchhsnsac



My Masters page is displayed now where. Following four tabs will be available on the page:

S. No.	Name of the Tab	Nature of the Tab
1	Product Master	Taxpayer can use this tab to prepare and view list of HSN codes related to the taxpayer which can be used while preparing GSTR-1 for filing.
2	Supplier / Recipient Master	Taxpayer can use this tab to prepare and view supplier / recipient master list which can be used while preparing GSTR-1 for filing.
3	Download my Master(s)	Taxpayer can use this tab to download the prepared master lists.
4	Upload my Master(s)(Prepared Offline)	Taxpayer can use this tab to upload master lists prepared offline generated from a third party application.

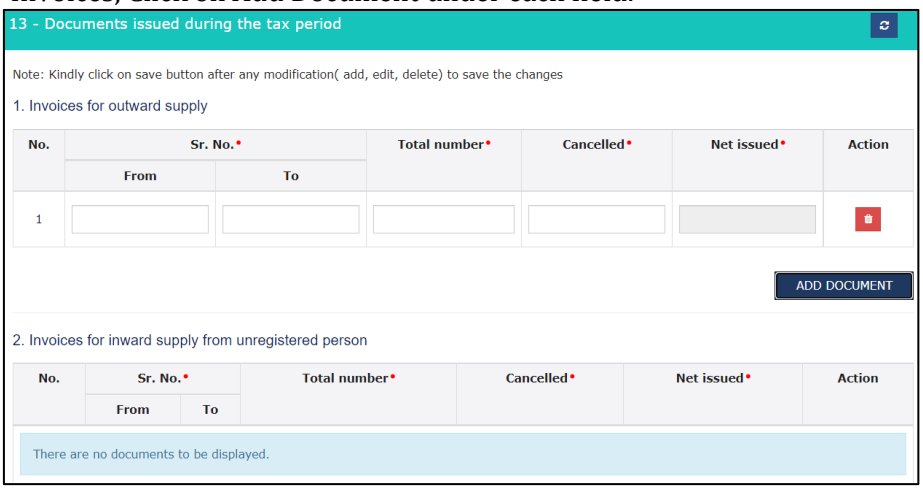
Possible error would be Invoice value in place of Taxable value could occur when data is entered manually.

'Search HSN' functionality has been revamped by linking it with e-invoice database and Artificial Intelligence tools.

Free tool released by Macrolix HSN Correction Tool to validate the HSN/SAC as per portal: https://www.mediafire.com/file/qh9w5f9r4od7s9i/Tally_GSTR1_HSN_Correction_Tool_2.0_%2528 14.07.2021%2529.zip/file

Table 13 - Documents Issued

Table consists of the details of document issued during the current tax period. To update the document for Invoices, Click on Add Document under each field.



There are about 12 fields for which document details are to be added:

1	Invoices for outward supply	FCM
2	Invoices for inward supply from unregistered person	RCM
3	Revised Invoice	Amendments
4	Debit Note	DN
5	Credit Note	CN
6	Receipt voucher	Advances
7	Payment Voucher	RCM
8	Refund voucher	Advances
9	Delivery Challan for job work	
10	Delivery Challan for supply on approval	
11	Delivery Challan in case of liquid gas	
12	Delivery Challan in cases other than by way of supply (excluding at S no 9 to 11)	

The following are the enhancements added during Phase – II enhancement of GSTR-1 from 27/04/2022:

1. **Recipient wise summary:**
   Since after Phase – 1 enhancement, Preview option did not show the item wise details nor the return showed the Total Value, Taxable Value and Tax liability which was shown on the face of the table as in old return, a new feature got added where all recipient wise details are shown containing the total value of the supplies & the total tax involved in such supplies for each recipient. The recipient-wise summary will be made available with respect to the following tables of GSTR-1/IFF, which have counter-party recipients:
   - Table 4A: B2B supplies
   - Table 4B: Supplies attracting reverse charge
   - Table 6B: SEZ supplies
   - Table 6C: Deemed exports
   - Table 9B: Credit/Debit notes

2. **Consolidated Summary:**
   Similar to Preview option, but updated as net effect with amendment table figures are highlighted in Total liability row (The bottom row). Thereby, helping in counter check of figures.

3. **Removal of 'Submit' button before filing:**
   Previously while filing GSTR-1, we need to first submit the return and file the return by clicking on 'File' button after clicking on the 'Submit" button. But currently after clicking on Generate Summary, direct filing of returns have been enabled, thereby eliminating the submit option.

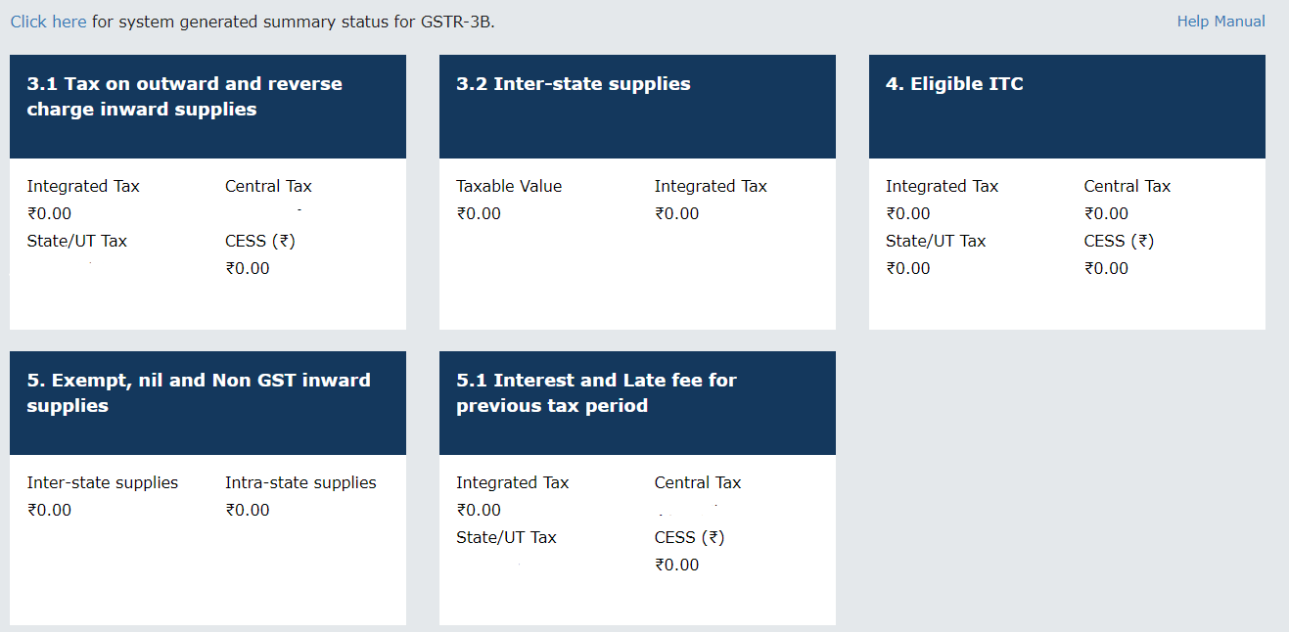
GSTR-3B

Taxpayers are required to declare their GST liabilities for a particular tax period and discharge these liabilities in Form GSTR-3B. A normal taxpayer is required to file Form GSTR-3B returns for every tax period applicable.

Note:

- Taxpayer has to file Form GSTR-3B even if there is no business activity (Nil Return).
- Amendment of Form GSTR-3B is not allowed.
- Data of GSTR-1 will be auto populated only if Monthly filing is opted, for Quarterly filing (IFF) data will not be auto populated
- For the taxpayers whose Form GSTR-2B is not generated by the system yet, the ITC values in Table-4 & reverse charge liability in Table-3.1(d) of Form GSTR-3B will not be auto-populated.
- For the taxpayers who have opted to file GSTR-3B quarterly, the Form GSTR-2B is available both quarterly and monthly.

GSTR-3B (View)



Situations of possible errors

1) Under reporting of Taxable Value Tax or ITC
2) Over reporting of Taxable Value Tax or ITC
3) Credit Note > Sales

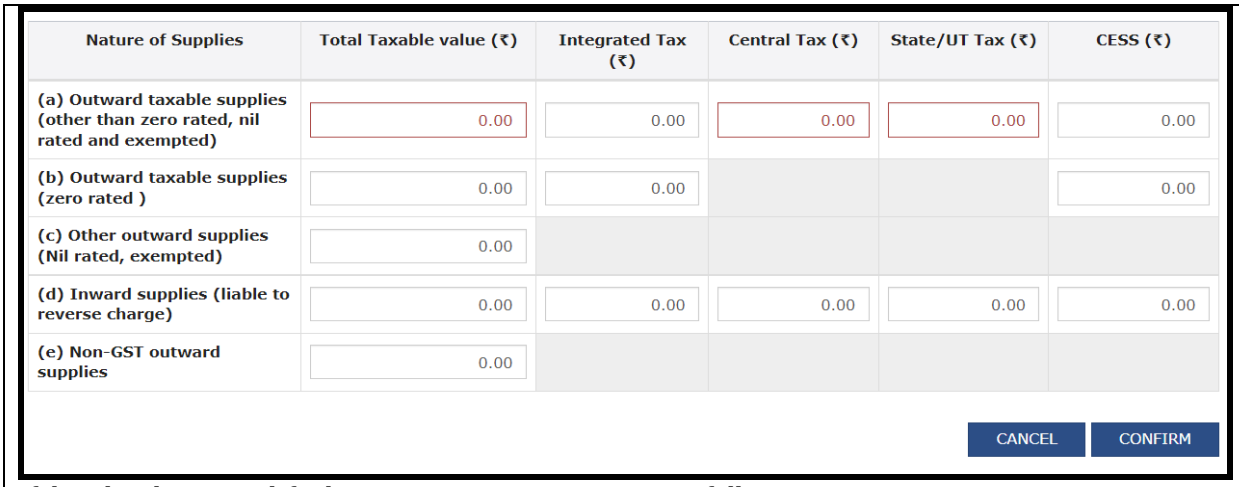
As of now, no amendments nor negative values can be reported in GSTR-3B, making correction of the same a bit tedious. But the adjustments to be made can be done during the succeeding months.

As per proviso to section 39 (9) of CGST Act 2017, amended by the Finance Act, 2022 **rectification of any omission or incorrect particulars** shall be done before 30th of ***November*** **month following the end of the financial year** to which such details pertain, or the actual date of furnishing of relevant **annual return**, whichever is **earlier**

Previously it was September, therefore correction was made during October (being the month on which September's monthly return filing is done). But now after the amendment corrections are done during December, therefore now corrections can be made either in GSTR-9 or November GSTR-1(if filed before 30th November otherwise October return itself) whichever is earlier.

Table wise explanation of respective tables of GSTR-3B

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

If data has been modified an error message appears as follows:
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.

Mapping source of Auto-population:

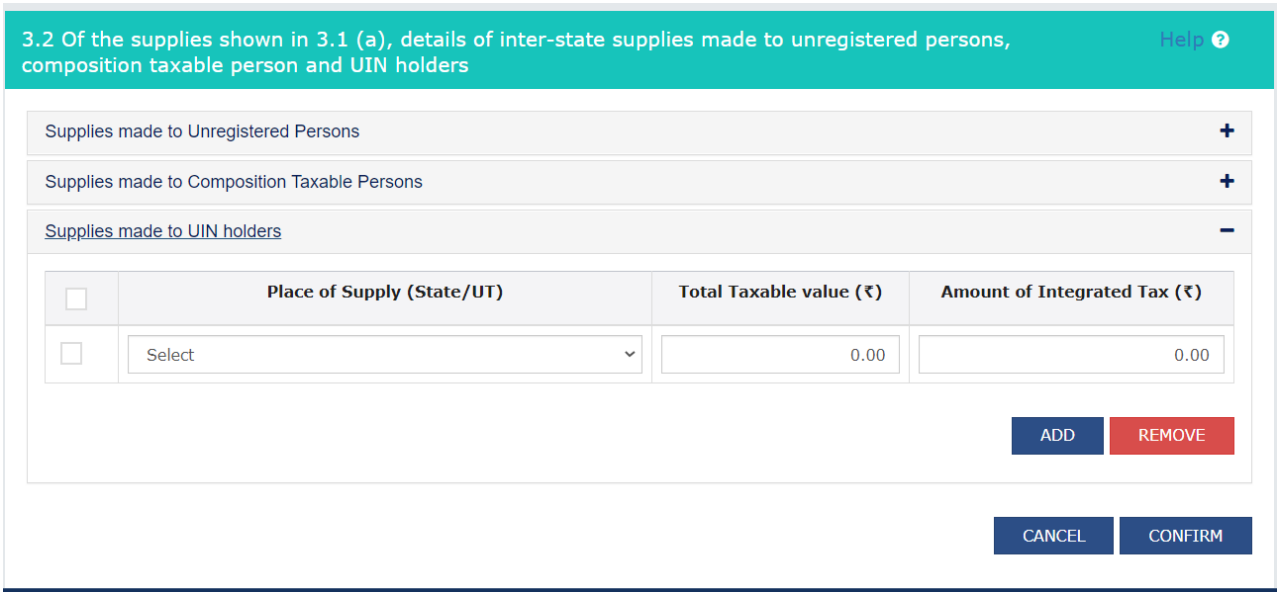
Sub Tables of Table 3	Auto populated from Tables of GSTR-1/GSTR-2B
Table 3.1(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	- Tables - 4, 5, 6C, 7, 10 and 11 - Tables – 9A Amended B2B Invoices, Amended B2C (Large) Invoices - Supplies under 9(5) reported by ECO
Table 3.1(b) Outward taxable supplies (zero rated)	Table 6A, 6B and 9A - Amended Exports Invoices
Table 3.1(c) Outward taxable supplies (Nil rated, exempted)	- Table 8 Only nil and exempt supplies will be auto-populated - Registered person/Restaurant supplying through ECO As non-GST outward supplies mentioned in Table 8 of GSTR-1 has a separate Table in GSTR-3B
Table 3.1(d) Inward Supplies liable to RCM	Part A - III of GSTR-2B B2B – Invoices, Debit notes and Amendments to both But Supplies from unregistered suppliers which attract RCM must be manually entered
Table 3.1(e) Non-GST outward supplies	Table 8 As mentioned earlier only non-GST outward supplies will be auto-populated

While auto population, if only credit note has been passed or if credit notes are higher than the sales only "0" will be mentioned as negative values are not allowed. The values are also not carried forward to next month. So if there are any amendments or credit notes passed, it is better to manually fill GSTR-3B instead of relying on the system related return.

If adjustments are to be made during March, then the carry forward option or any correction to the return would disturb next financial year's turnover. So it is advisable to show the difference in GSTR-9.

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

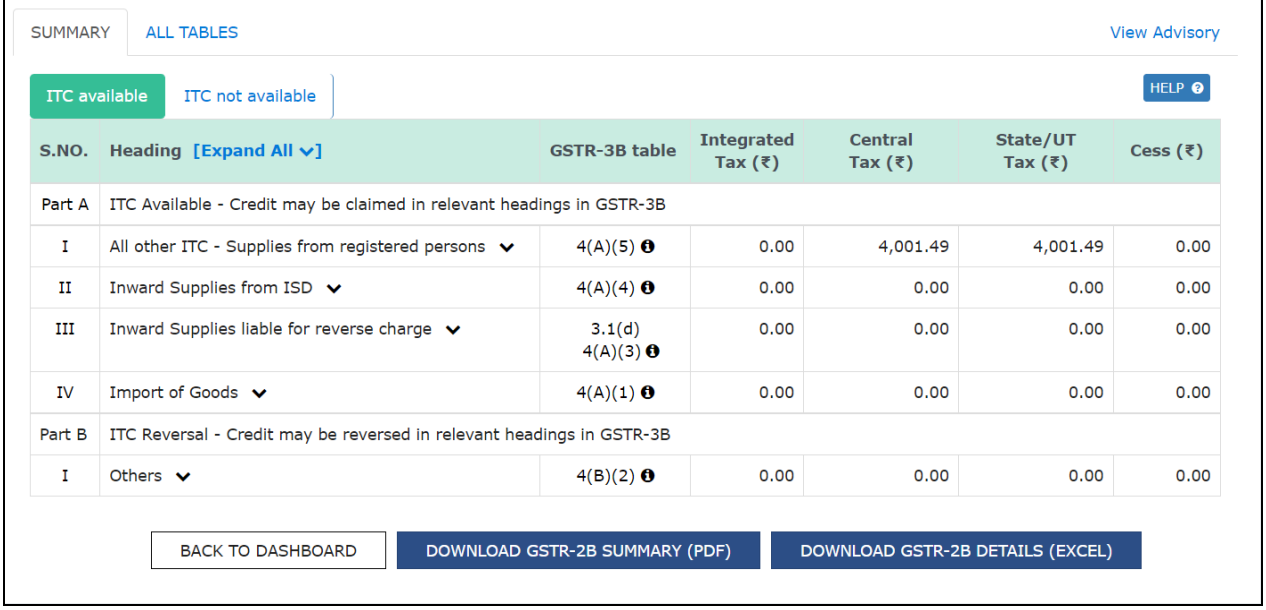
Table 3.2	Of the supplies shown in 3.1 (a), details of inter-state supplies made to unregistered persons, composition taxable person and UIN holders



Mapping source of Auto-population:

Sub Tables of Table 3.2	Auto populated from Tables of GSTR-1
Supplies made to Unregistered Persons	Table 5A
Supplies made to Composition Taxable Persons	Table 4 (Inter State Supplies)
Supplies made to UIN holders	Table 4 (As UIN will be given a temporary number)

Before proceeding to Table 4, let us understand GSTR 2B and matching concepts

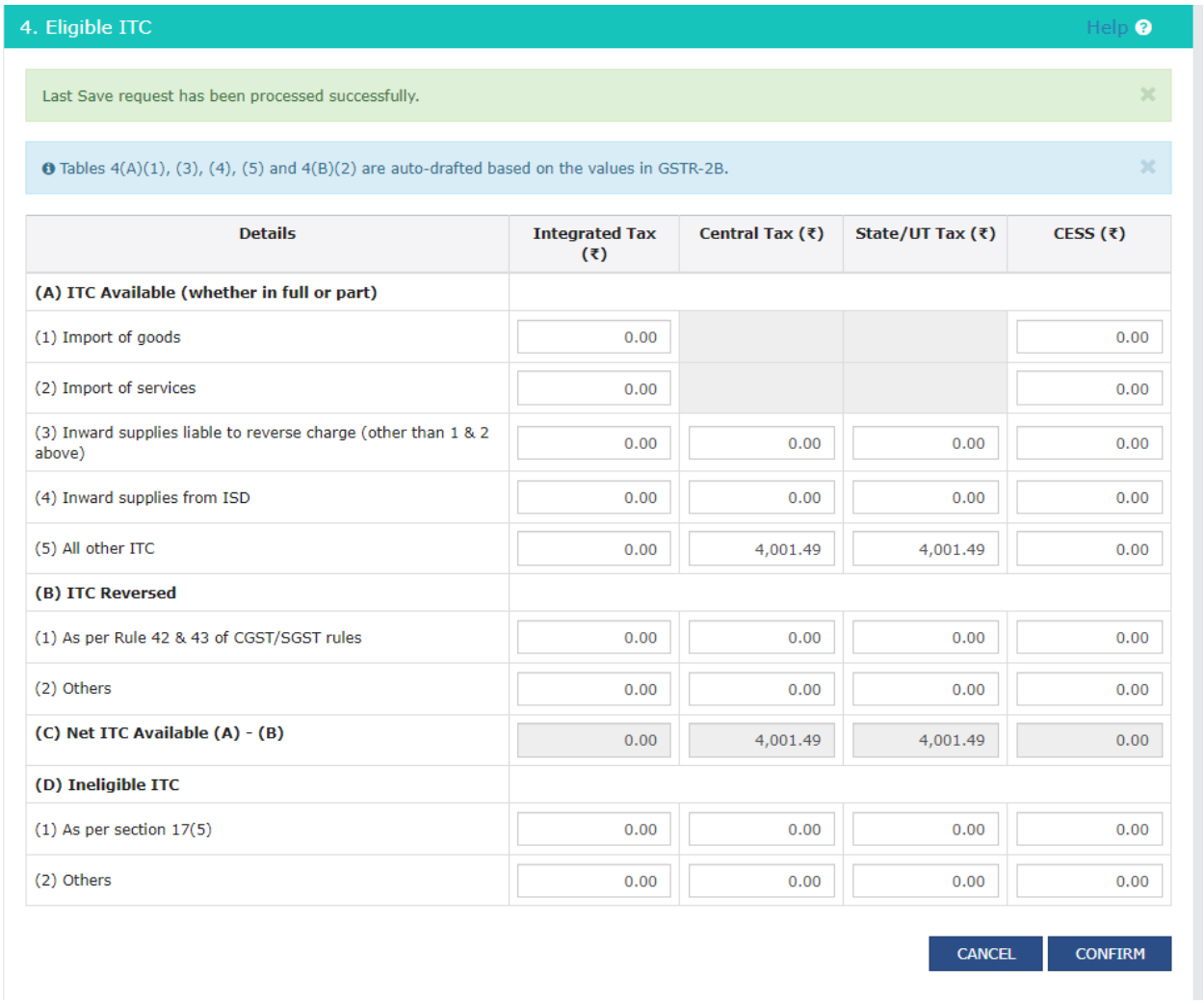


S.NO.	Heading [Expand All]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons	4(A)(5)	0.00	4,001.49	4,001.49	0.00
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others	4(B)(2)	0.00	0.00	0.00	0.00

The auto population of data to GSTR-3B are shown in column 3 of GSTR-2B. And it is very important to reconcile GSTR-2B data with GSTR-3B as per the new clause (aa) under Section 16(2) of CGST Act. Matching Offline Tool v2.0 provided by Goods and Services Tax Network is more useful for reconciling the same.

Click on the link or scan the QR code for more details regarding the tool:
https://www.gst.gov.in/download/gstr2b

Table 4	Eligible ITC



4. Eligible ITC — Help

Last Save request has been processed successfully.

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	0.00	4,001.49	4,001.49	0.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	0.00	4,001.49	4,001.49	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

Mapping source of Auto-population:

Sub Tables of Table 4	Auto populated from Tables of GSTR-2B
(A) ITC Available (whether in full or part) (1) Import of goods (2) *Import of services* (3) Inward supplies on RCM (other than on import of goods and services reported above) (4) *Inward supplies from ISD* (5) All other ITC	From ITC Available table of GSTR 2B Part A - IV *Already impoted in 3.1(d)* *So not auto populated again* Part A – III also covered in 3.1(d) (Usually entered manually as discussed) *Part A - II* Part A – I
(B) ITC reversed (1) As per rules 42 & 43 of CGST Rules (2) Others	Manually Entered Part B – I (ITC Available table and ITC Not Available table)
(C) Net ITC Available	Used for set off If values are in negative will be treated as Tax liability and set off against Electronic Credit Ledger and Cash Ledger.
(D) Ineligible ITC - (1) As per Sec 17(5) and (2) Others	Manually Entered

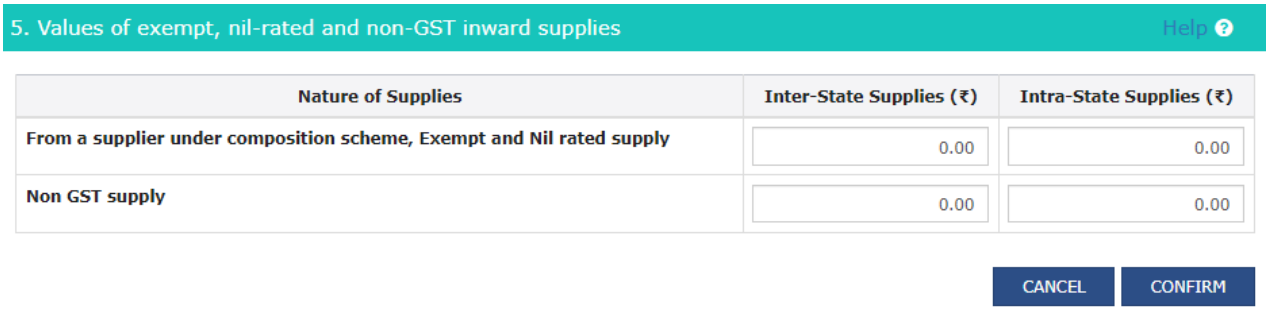
If the data entered has upward variance in with the auto-populated data in table 4A or downward variance with the auto-populated data in table 4B, such fields will be highlighted in red color and updated tile on dashboard will be in red color.

Table 4 of GSTR-3B is the trump card to claim the unclaimed credit for the financial year is due date of Next FY September return which is normally 20th October (amendment made to increase this time upto 30th

November however yet to be notified)'s GSTR-3B or GSTR 9 whichever is filed earlier. Therefore, it is a must to do a reconciliation between GSTR-3B and GSTR-2B to claim the unclaimed ITC and reverse excess utilized ITC with interest if utilized or claimed and unutilized ITC without interest.

With the help of the 'Communication between taxpayers' page is displayed under Services>User services the invoices which are not displayed in GSTR-2B can be communicated to the supplier by way of an alert and the supplier can then add those invoices in Form GSTR-1.

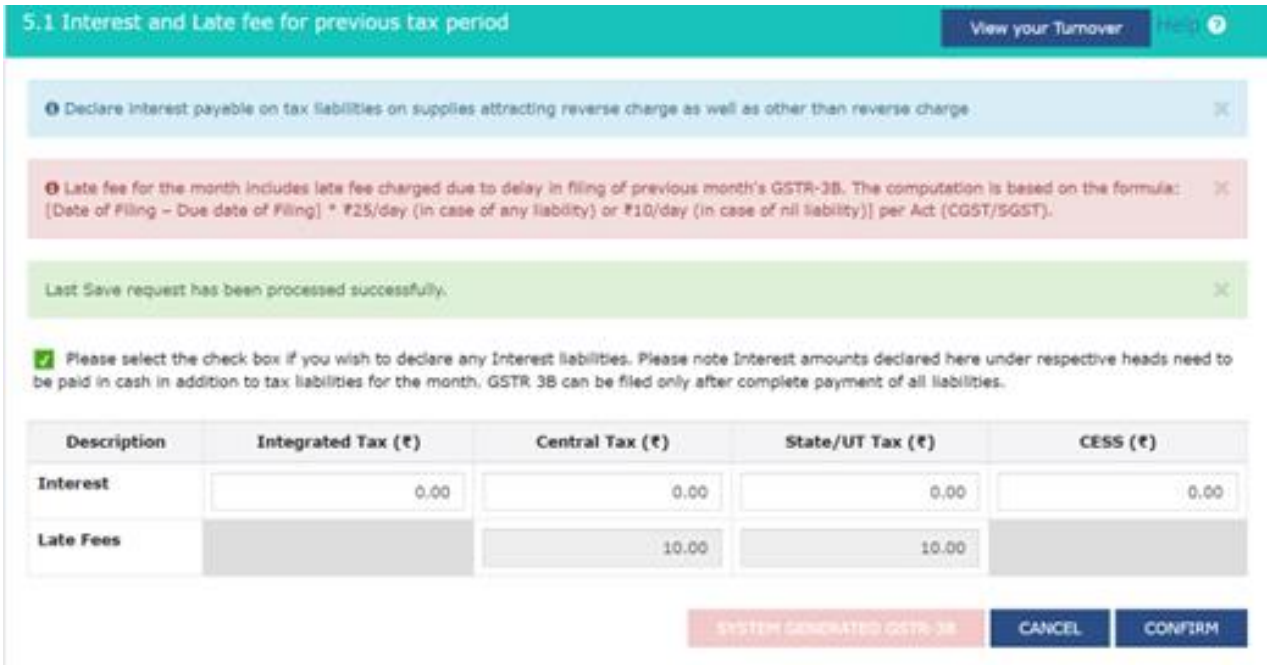
Table 5	Values of exempt, nil-rated and non-GST inward supplies



Mapping source of Auto-population:

Sub Tables of Table 5	Auto populated from Tables of GSTR-1
From a supplier under composition scheme, Exempt and Nil rated supply	Table 8
Non GST supply	

Table 5.1	Interest and Late fee for previous tax period



Mapping source of Auto-population:

Sub Tables of Table 5	Auto populated from Tables of GSTR-1
From a supplier under composition scheme, Exempt and Nil rated supply	Table 8
Non GST supply	

Table 6.1	Payment of Tax

Description	Cash Ledger Balance					Credit Ledger Balance(including current month's credit)				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
Tax	0.00	0.00	0.00	0.00	0.00	0.00	1,395.00	1,395.00	0.00	2,790.00
Interest	0.00	0.00	0.00	0.00	0.00					
Late Fees		0.00	0.00		0.00					

This table shows the cash available as on date and ITC available (considering ITC of current tax period).

The Set off Table

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse charge Tax payable (₹)	Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)									
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	8	9	10	11	12	13	14	15
Integrated Tax	0	0	0	0		0.00	0	0	0	0			0.00	0.00
Central Tax	26,082	0	1,395			24,687.00	0	0	0	0	0	0	0.00	24,687.00
State/UT Tax	26,082	0		1,395		24,687.00	0	0	0	0	0	0	0.00	24,687.00
CESS (₹)	0				0	0.00	0	0	0	0			0.00	0.00

As per Rule 88A and the Circular No: 98/17/2019 dated 23 April 2019, the order of utilisation of input tax credit will be as per the order (of numerals) given below:

Output liability	*ITC on account of IGST*	*ITC on account of CGST*	*ITC on account of SGST*
IGST	(I)	(V)	(VII)
CGST	(II) – In any order in any proportion	(IV)	
SGST			(VI)
	(III) Input tax credit on account of Integrated tax to be completely exhausted mandatorily		

In Step II is where, we need to use probabilities to save payment of tax.
In case of Quarterly tax payer one can check the payment made by clicking on the PAYMENT MADE IN QUARTER button which is enabled only for Quarterly tax payers.

Create Challan

In case of insufficient balance, a pop-up message is displayed
"You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?
Click on Yes and pay using Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS

If Tax amount have been wrongly entered in different head (i.e CGST/SGST instead of IGST), there is an option to rectify the same.

Form PMT-09 is used for transferring any amount of tax, interest, or penalty available in the electronic cash ledger to another appropriate tax head available from 21st April 2020, thereby eliminating the process of refund of cash ledger balance.

As per Rule 86B the output tax liability more than 99% of cannot be discharged by using input tax credit for registered persons having taxable value of supply (other than exempt supply and zero-rated supply) in a month which is more than Rs.50 lakh. But if covered in exceptions list the registered persons can utilise 100%. Therefore, the threshold limit needs to be checked every month.

Resolution for common errors in GSTR-3B:

Errors	**Solution**
Under reporting in GSTR-3B or Omission	Add in the subsequent GSTR-3B along with payment of interest If done during March month's return, then Voluntary payment can be done through DRC-03 mentioning with with remarks and correspondingly showing in GSTR-9 as well.
Over reporting in 3B	Reduce in the subsequent GSTR-3B As refund of the same cannot be claimed
Credit note > Sales	Adjust in next month as no negative value can be entered. If Excess Credit note is for the month of March, the same cannot be carried forward to April as it will disrupt next financial year's turnover. So it is advisable to report in GSTR-9. There will be a mismatch between GSTR-1 and GSTR-3B, if notice is issued we need to show GSTR-9 and the correct data and a reconciliation statement satisfying the difference.
Unclaimed ITC	Unclaimed ITC can be claimed till November month's GSTR-3B following the financial year or GSTR 9 whichever is filed earlier. Details needs to be kept in handy to reply if any notice is issued.
IGST Sales reported correctly in GSTR-1 but reported as CGST/SGST sales in GSTR-3B	Voluntary payment through DRC-03 can be done to avoid future liability and heavy interest. But the wrongly paid CGST/SGST cannot be claimed as a refund, so if there are intra transactions in next month, the output liability can be reduced to the reported value and balance can be paid. GSTR-9 needs to be filed to reconcile the same.

Recent Updates:

Addition of 6% tax rate in GSTR-1 online
The government on March 31 notified the changes as recommended by 45th GST Council Meeting that would be applicable from 1st April 2022 on building bricks, earthen or roofing tiles, fly ash bricks and blocks, bricks of fossil meals.

Bricks are brought under special composition scheme that would attract GST at the rate of 6% without ITC under the scheme vide Notification No. 02/2022-Central Tax.

Since there was no option to opt in for composition scheme, GSTN has enabled 6% tax rate slab in GSTR-1. In respect to HSN Table 12 of form GSTR-1, 6% tax rate shall be added shortly.

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