

SALES TAX BAR ASSOCIATION, DELHI



*Changes in GSTR-1
& GSTR-3B
including
ITC matching &
GSTR-2B*

PRESENTATION ON –24th May-2024

TOPICS

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**CHANGES IN
GSTR-1**

**CHANGES IN
GSTR-3B**

**ITC MATCHING
INCLUDING
GSTR-2B**

CHANGES IN GSTR-1



Table 4

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

(Amount in Rs. for all Tables)

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

4A	<ul style="list-style-type: none"> i. Supplies made to registered persons including supplies made through e-commerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported. ii. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. iii. The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit /developer.
4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.

In Table 4A, Supplies other than those “attracting reverse charge (including supplies made through e-commerce operator attracting TCS)”

Table 4C omitted

Table 5

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

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							
5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

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5	Inter-State supplies made to unregistered persons having invoice value more than Rs. 2.50 lakh shall be reported.
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In Table 5A, “Outward Supplies (including supplies made through e-commerce operator, rate wise)”

Table 5B omitted

Table 6

6. Zero rated supplies and Deemed Exports

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

NO CHANGE

6A	Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
6B	Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.
6C	Deemed export supplies shall be reported.



Table 7

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

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

NO NEED TO SHOW SEPARATELY

NO NEED TO SHOW SEPARATELY

7 Supplies made to unregistered persons other than those reported in table 5 shall be reported. Values shall be net of credit and debit notes.

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

Table 8

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

NO CHANGE

No Change

8 Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through E-commerce Operator under section 9(5) shall not be included under exempted supplies of supplier.

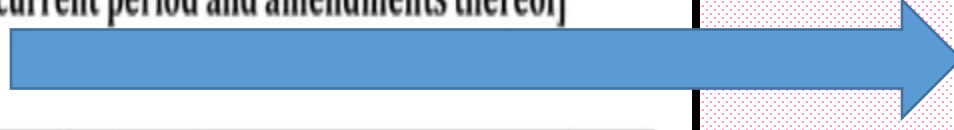


Table 9

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

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

9A	Amendment of values reported in table 4A, 4B, 5, 6A, 6B and 6C shall be reported.
9B	Credit and debit notes issued during the period shall be reported.
9C	Amendment of credit and debit notes reported in table 9B shall be reported.



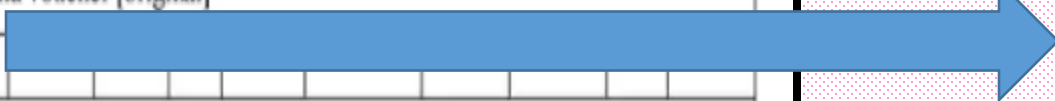
Only “debit and credit notes”, not the refund vouchers



Only “debit and credit notes”, not the refund vouchers



“Amendment of invoice/Shipping bill details furnished earlier”



Only “debit and credit notes”, not the refund vouchers



“Debit Notes/Credit Notes [Amended]”

Table 10

10 Amendment of unregistered supplies reported in table 7 shall be reported.

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator		NO NEED TO SHOW SEPARATELY			
10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator		NO NEED TO SHOW SEPARATELY			

Month/Quarter

Values of supplies(Intra-State) made through E-commerce operators attracting TCS shall not be shown separately

Values of supplies(Inter-State) made through E-commerce operators attracting TCS shall not be shown separately

Table 11

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

Net of refund vouchers, if any



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

11(I)A	Advances received shall be reported. The values shall be net of refund vouchers, if any.
11(I)B	Advances adjusted during the period shall be reported.
11(II)	Amendment to advances received or adjusted shall be reported.



Table 12

12. HSN-wise summary of outward supplies

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



“(Optional if HSN is provided)” omitted



Taxpayers with AATO up-to Rs.5 crores have to mandatorily enter **minimum 4 digits of HSN**. A warning message shall be displayed if less than 4 digits are entered.

Taxpayers with AATO more than Rs.5 crores have to mandatorily enter **minimum 6 digits of HSN**. A warning message shall be displayed if less than 6 digits are entered.

Table 13

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

NO CHANGE

13

Details of the documents issued during the period shall be reported.



Table 14

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

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

NEW

14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.
14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.



Table 14

Government has already notified certain Services (Goods not covered under this provision) vide **Notification No. 17/2017-Central Tax (Rate) Dated 28.06.2017** and these services are:

1. **Passenger Transport Service**- Services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle. With effect from 01.01.2022, the scope of Passenger Transport Service expanded to include service provided through Omnibus and any other motor vehicle. (N/N 17/2021 dated 18.11.2021). **For example – Ola, Uber.**
2. **Accommodation Services**- Services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes. **For example – Oyo and MakeMyTrip.**
3. **Housekeeping Services**- Services by way of house-keeping, such as plumbing, carpentering etc. **For example, Urban Company** provides the services of plumbers, electricians, teachers, beauticians etc. In this case, Urban Company is liable to pay GST and collect it from the customers instead of the registered service providers. This was inserted vide **Notification No. 23/2017-Central Tax (Rate) Dated 22.08.2017.**
4. **Restaurant Services (Cloud Kitchen)**- W.e.f. 01.01.2022, the e-commerce operators (**Zomato and Swiggy**) are liable to pay tax under RCM. It has to be paid via the electronic cash ledger at a rate of 5% whether or not the restaurant (actual supplier) is registered under GST or not. Moreover, there can be no claim for Input Tax Credit in this case.

The invoice for any of the services notified under Sec 9 (5) will be issued by the e-commerce operator themselves.

Table 14A

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

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

NEW

14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.
14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.



Table 15

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

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

NEW

- 15
- (i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5).
 - (ii) GSTIN of supplier and recipient, if registered, shall be reported.
 - (iii) Details of the documents issued by ECO shall be reported, if recipient is registered.



Table 15A(I)

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

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															



15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.
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Table 15A(II)

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

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

NEW

15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported.”
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CHANGES IN GSTR-3B



Table 3.1

FORM GSTR-3B

[See rule 61(5)]

Year				
Month				

1.	GSTIN																		
2.	Legal name of the registered person	Auto Populated																	

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


Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

NO CHANGE

Table 3.1.1

Changes in GSTR-3B on GST Portal from 1st August, 2022

3.1.1. Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

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].					



DETAILS OF
TABLE 3.1.1 IN
GSTR 3B
RETURN FORM

Notification No.14/2022
dated 5th July, 2022

New Table 3.1.1 in GSTR-3B for reporting supplies notified u/s 9(5)

A new **Table 3.1.1** is being added as per Notification No. 14/2022 – Central Tax dated 5th July, 2022 in GSTR-3B and will be made available on GST Portal from 1st August 2022, where both ECOs and registered persons can report supplies made under Section 9(5). As per Section 9(5) of CGST Act, Electronic Commerce Operator (ECO) is required to pay tax on supply of services such as Passenger Transport Service, Accommodation services, Housekeeping Services & Restaurant Services, if such services are supplied through ECO.

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

Table 3.2

3.2 Of the supplies shown in 3.1(a) and **3.1.1(i)** details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

Help ?

Supplies made to Unregistered Persons

+

Supplies made to Composition Taxable Persons

INSERTED

+

Supplies made to UIN holders

-

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

ADD

REMOVE

CANCEL

CONFIRM

Input Tax Credit

(ITC)



Table 4 of GSTR-3B

4. Eligible ITC

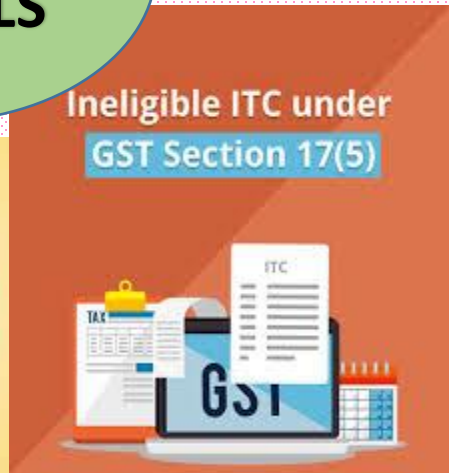
Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) - (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

**Notification No.14/2022
dated 5th July, 2022**

Reversal of ITC which are absolute and not reclaimable and are permanent in nature like under Rule 38, Rule 42, Rule 43 i.e. reversal of ITC on account of exempt supply and as per S.17(5) on account of blocked or ineligible credit to be made in Table 4(B)(1).



PERMANENT REVERSALS



Details	Info
(A) ITC Available (whether in full or part)	
(1) Import of goods	<input type="checkbox"/>
(2) Import of services	<input type="checkbox"/>
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	<input type="checkbox"/>
(4) Inward supplies from ISD	<input type="checkbox"/>
(5) All other ITC	<input type="checkbox"/>
(B) ITC Reversed	
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	<input type="checkbox"/>
(2) Others	<input type="checkbox"/>
(C) Net ITC Available (A) - (B)	<input type="checkbox"/>
(D) Other Details:	
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	<input type="checkbox"/>
(2) Ineligible ITC under section 17(4) & ITC restricted due to PoS rules	<input type="checkbox"/>

Notification No.14/2022
dated 5th July, 2022

Reversal of ITC which can be reclaimed later and are not permanent in nature such as under Rule 37 for reversal of credit due to non-payment within 180 days and under S.16(2)(b) & S.16(2)(c) for reversal due to invoice received earlier but goods and service received later to be made in Table 4(B)(2).

**REVERSAL OF ITC
FOR NON-PAYMENT
TO THE SUPPLIER
WITHIN 180 DAYS**

TEMPORARY REVERSALS

Table 4(B)(2) may also be used by registered person for reversal of any ITC availed in Table 4(A) in previous tax periods because of some inadvertent mistake.

4. Eligible ITC

Details	
1	
(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 42 & 43 of CGST Rules	
(2) Others	
(C) Net ITC Available (A) – (B)	
(D) Ineligible ITC	
(1) As per section 17(5)	
(2) Others	



**Notification No.14/2022
dated 5th July, 2022**

Such temporarily reversed ITC may be reclaimed in Table 4(A)(5) on fulfilment of necessary conditions. Further, all such reclaimed ITC shall also be shown in Table 4(D)(1).

Details	Indtr
(A) ITC Available (whether in full or part)	
(1) Import of goods	<input type="checkbox"/>
(2) Import of services	<input type="checkbox"/>
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	<input type="checkbox"/>
(4) Inward supplies from ISD	<input type="checkbox"/>
(5) All other ITC	<input type="checkbox"/>
(B) ITC Reversed	
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	<input type="checkbox"/>
(2) Others	<input type="checkbox"/>
(C) Net ITC Available: (A) - (B)	<input type="checkbox"/>
(D) Other Details:	
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	<input type="checkbox"/>
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	<input type="checkbox"/>

Place of Supply of Goods/Services



Section 16(4) amended- Now after amendment, time limit for taking ITC is 30th November following the end of financial year to which such invoice or debit note pertains.

Notification No. 18/2022– Central Tax Dated 28.09.2022

Notification No.14/2022 dated 5th July, 2022

ITC not available, on account of limitation of time period as delineated in section 16(4) of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply, may be reported by the registered person in Table 4D (2).

Details	
(A) ITC Available (whether in full or part)	
(1) Import of goods	<input type="checkbox"/>
(2) Import of services	<input type="checkbox"/>
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	<input type="checkbox"/>
(4) Inward supplies from ISD	<input type="checkbox"/>
(5) All other ITC	<input type="checkbox"/>
(B) ITC Reversed	
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	<input type="checkbox"/>
(2) Others	<input type="checkbox"/>
(C) Net ITC Available (A) - (B)	
<input type="text"/>	
(D) Other Details	
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	<input type="checkbox"/>
(2) Ineligible ITC under section 16(4) & ITC restricted due to ISG rules	<input type="checkbox"/>

Table 5

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	0.00	0.00
Non GST supply	0.00	0.00

NO CHANGE

CANCEL

CONFIRM

Table 5.1

A RE-COMPUTE INTEREST button has been provided in Table 5.1 of GSTR 3B which enables the taxpayers to recompute interest in case they feel there is any discrepancy in the system computed interest. On click of the RE-COMPUTE INTEREST button, system will re-compute the interest and update the system generated Form GSTR-3B PDF.

Re-compute Interest button

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).

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 (<input type="checkbox"/>)	Central Tax (<input type="checkbox"/>)	State/UT Tax (<input type="checkbox"/>)	CESS (<input type="checkbox"/>)
Interest	0.00	0.00	0.00	0.00
Late Fees		0.00	0.00	

SYSTEM GENERATED GSTR-3B

CANCEL

CONFIRM

RE-COMPUTE INTEREST

Table 6.1

6.1 Payment of tax

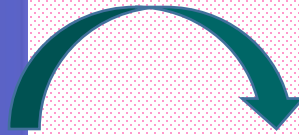
i No pending Liabilities to pay.

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

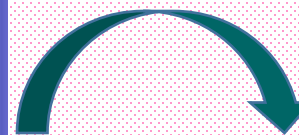
NO CHANGE

Description	Cash Ledger Balance					Cred	
	Integrated Tax (□)	Central Tax (□)	State/UT Tax (□)	CESS (□)	Total (□)	Integrated Tax (□)	Cent
Tax	0.00	0.00	0.00	0.00	0.00	0.00	
Interest	0.00	0.00	0.00	0.00	0.00		
Late Fees		0.00	0.00		0.00		

SEQUENTIAL FILING w.e.f. October-2022 tax period onwards



Mandatory filing of Form GSTR-1 before filing of Form GSTR-3B for a particular tax period



Mandatory filing of Form GSTR-1 of a previous tax period before filing of Form GSTR-1 for current tax period



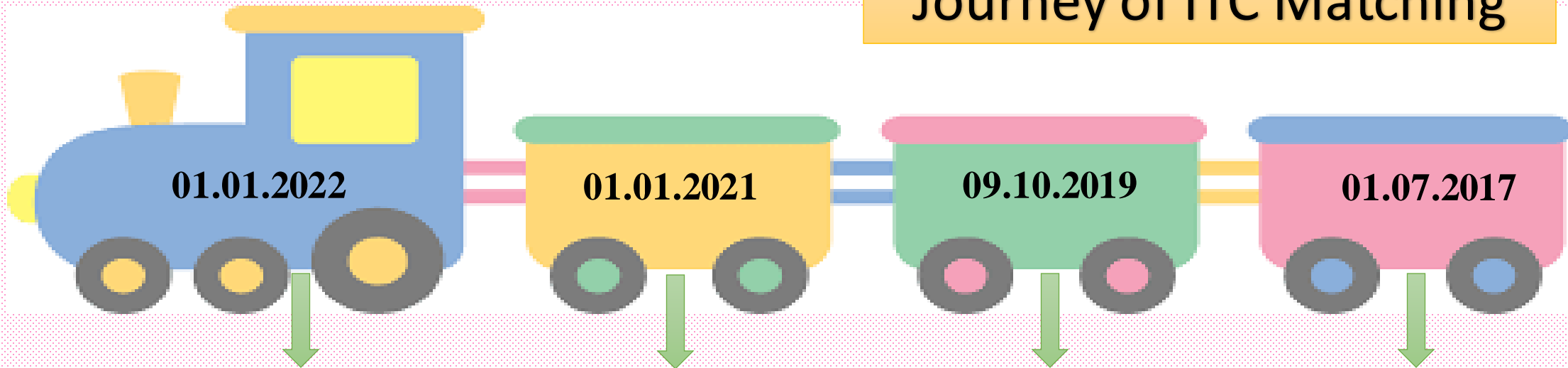
**ITC matching
&
GSTR-2B**



VS



Journey of ITC Matching



Vide Notification No.40/2021 dated 29.12.2021, it is mandatory to claim ITC as per **GSTR-2B** (100%) and Rule 36(4) was fully substituted.

Vide Notification No.80/2020 dated 10.11.2020, GSTR-2B was introduced to enable the tax payer to comply with the Rule 36(4).

Rule 36(4) introduced vide Notification No.49/2019, when role of GSTR-2A became crucial to match ITC.

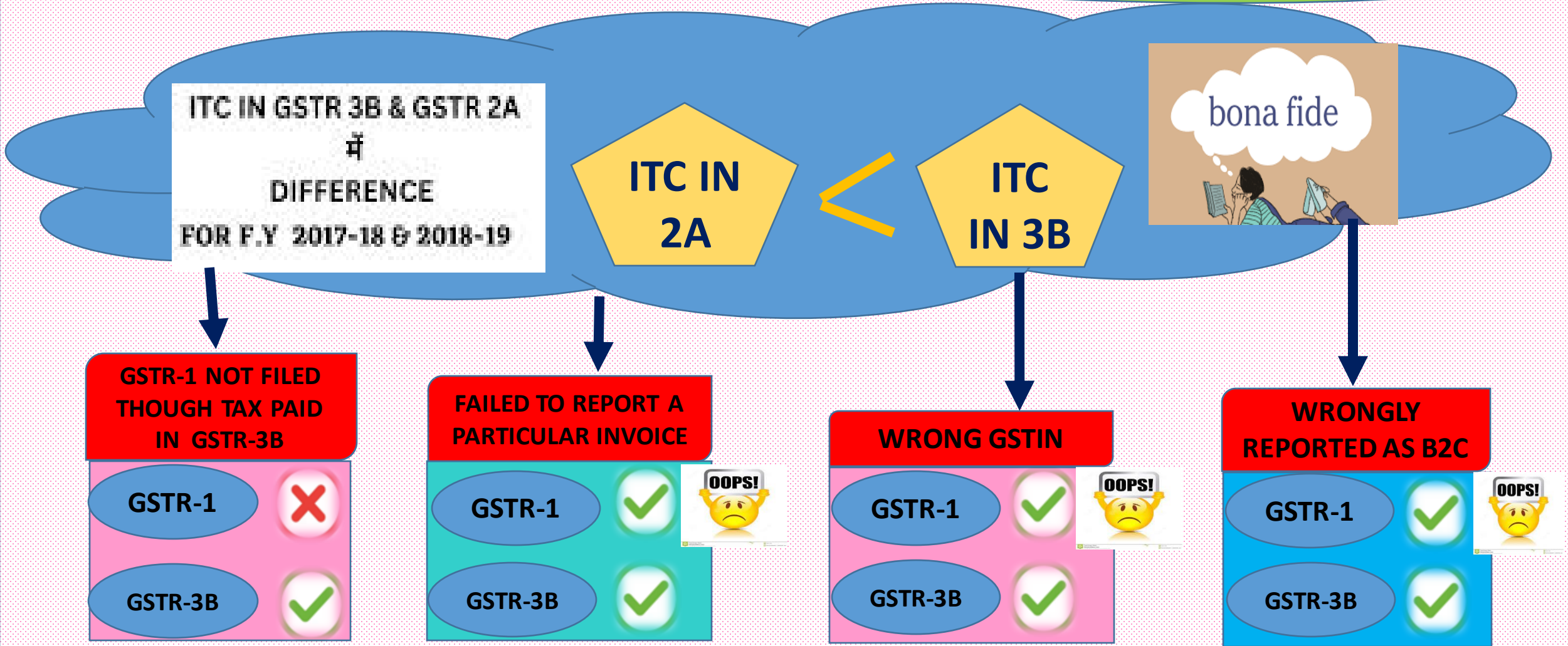
20% of Matched ITC was allowed- Till December 2019

10% of Matched ITC was allowed- Till December 2020

5% of Matched ITC was allowed till December 2021

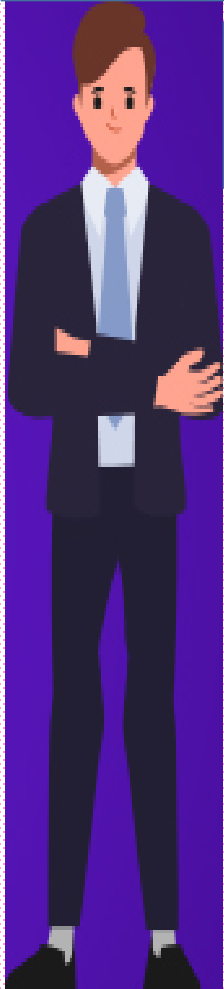
Pursuant to filing in GSTR-1, supply will be reflected in GSTR-2A. Recipient shall file GSTR-2 & GSTR-3. But, GSTR-3B introduced as mid-gap arrangement, along with GSTR-2A being a facilitator for matching ITC.

Circular No. 183/15/2022-GST dated 27th December, 2022



Circular No. 183/15/2022-GST dated 27th December, 2022

OFFICER



MUST ENSURE SECTION 16 (2)

**Section 17(5)-
BLOCKED
CREDITS**

**Section 18-
Reversal of ITC
as per Rule 42
and Rule 43**

**ITC within time
limit as per
Section 16(4)**

1



2



3



4



**IF DIFFERENCE
IS UPTO 5 LACS
FOR A SUPPLIER
IN A F.Y.**

**CERTIFICATE FROM
SUPPLIER**

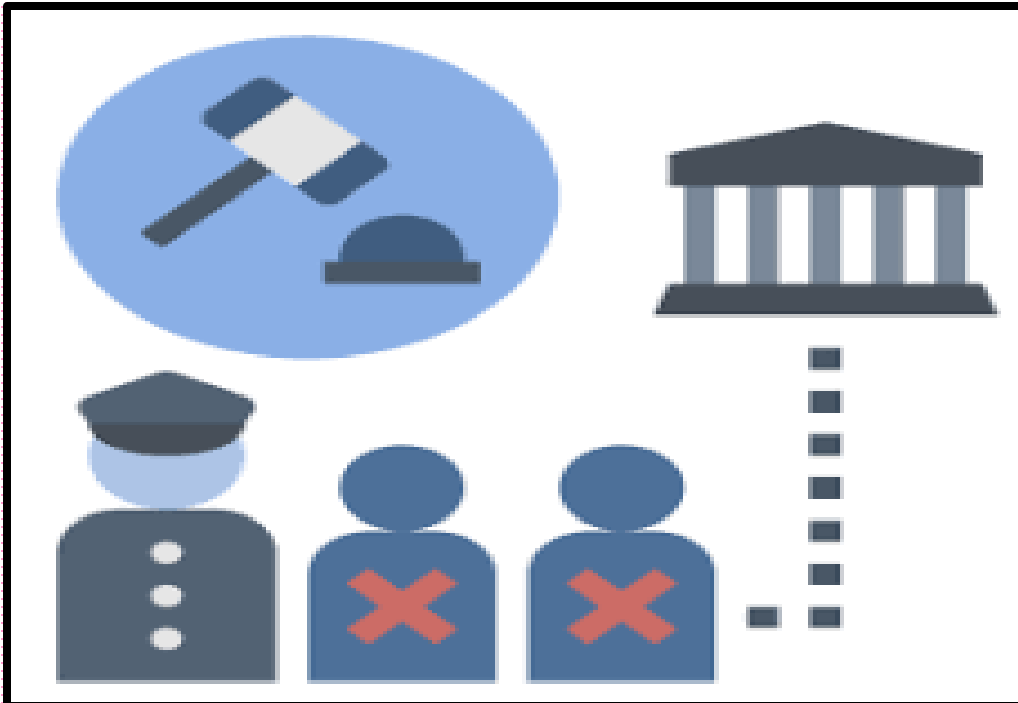


**IF DIFFERENCE
IS MORE THAN
5 LACS FOR A
SUPPLIER**

**CERTIFICATE FROM
CA/CMA**



Wipro Ltd. India vs The Assistant Commissioner of Central Tax Bengaluru -Order dated 06.01.2023



The Hon'ble Karnataka High Court has allowed to rectify the errors committed at the time of filing of GST Returns. Held that, the error committed by assessee in showing the wrong **GSTIN** in the invoices, which was carried forward in the relevant forms is a bonafide error. Hence, *Circular No. 183/15/2022-GST dated December 27, 2022*, which allows rectification of such bonafide and inadvertent mistakes, would be directly and squarely applicable. Further, allowed the assessee to avail the benefit of the Circular for **FY 2019-20** also.



Thank
you



Suresh Aggarwal, Advocate



9810032846



sureshagg@gmail.com



sureshtaxation.com