



Participant Handbook

Sector
BFSI

Sub-Sector
Lending

Occupation
Finance and Accounts

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Essentials of Digital Statutory E-Filing

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Shri Narendra Modi
Prime Minister of India

“ Skilling is building a better India.
If we have to move India towards
development then Skill Development
should be our mission. ”



Certificate

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is hereby issued by the

BFSI SECTOR SKILL COUNCIL OF INDIA

for

SKILLING CONTENT - PARTICIPANT HANDBOOK

Complying to National Occupational Standards of
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The preparation of this guide would not have been possible without the banking sector's support. Industry feedback has been extremely beneficial since inception to conclusion, and it is with their guidance that we have tried to bridge the existing skill gaps in the industry. This facilitator guide is dedicated to the aspiring youth, who desire to achieve special skills that will be a long-term asset for their future pursuits.

About this Book

Welcome to the “Essentials of Digital Statutory e-Filing” training program. This program is designed to equip participants with the essential knowledge and skills required to effectively navigate the digital landscape of statutory e-filing. With the growing importance of compliance and digital platforms in today’s regulatory environment, this handbook provides a comprehensive guide to mastering e-filing processes across various statutory obligations.

Throughout this training, participants will gain a thorough understanding of digital statutory filing requirements, focusing on topics such as income tax returns, GST filings, corporate compliance submissions and other essential government-mandated filings. Emphasis is placed on leveraging digital tools, ensuring accuracy and maintaining compliance timelines to foster trust and transparency in financial and legal reporting.

Aligned with the National Skill Qualification Framework (NSQF), this Participant Handbook integrates relevant National Occupational Standards (NOS)/topics, offering a structured and practical approach to mastering digital statutory e-filing. Whether you are a professional managing compliance or an individual seeking to stay informed, this program will empower you with the knowledge and confidence to efficiently meet statutory requirements.

1. BSC/N8114 – Essentials of Digital Statutory e-Filing
2. DGT/VSQ/N0102: Employability Skills (60 Hours)

Symbols Used



Key Learning
Outcomes



Unit
Objectives



Exercise



Notes



Practical

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1. Goods and Services Tax

- Unit 1.1 – Temporary Registration Number (TRN)
- Unit 1.2 – GST Registration (GSTIN)
- Unit 1.3 – File NIL GSTR-1 and 3B
- Unit 1.4 – Generate E-way Bill
- Unit 1.5 – File GSTR-1
- Unit 1.6 – File CMP-08 (Composition)
- Unit 1.7 – File GSTR-3B



Unit 1 - Goods and Services Tax

Unit Objectives

By the end of this unit, the participants will be able to:

1. Understand TRN and GSTIN
2. Master Filing NIL Returns
3. Learn E-way Bill Generation
4. File Key GST Returns
5. Manage Composition Scheme Compliance

Unit 1.1 - Temporary Registration Number (TRN)

Temporary Reference Number (TRN) in GST

Overview

In the context of India's Goods and Services Tax (GST) system, a Temporary Reference Number (TRN) plays a crucial role in the process of GST registration. It is a temporary identifier issued by the GST portal to applicants who wish to register under GST but have not yet completed the entire process. TRN facilitates applicants to save their partially completed applications and continue the registration process at their convenience.

Understanding TRN is essential for businesses, as GST registration is mandatory for those whose turnover exceeds the threshold limits or for entities engaged in inter-state supplies, e-commerce, and other specified activities.

Temporary Reference Number (TRN)?

A Temporary Reference Number (TRN) is a 15-digit number generated by the GST portal when a new user initiates the registration process but hasn't completed the entire application. The TRN allows the user to save the progress and resume the registration later. It acts as a provisional reference for the applicant until they receive their Permanent GST Identification Number (GSTIN).

How to Obtain a TRN?

Obtaining a TRN is a straightforward process that can be completed through the GST portal. Below are the steps involved:

Step-by-Step Guide to Obtaining TRN:

- 1. Visit the GST Portal:** Go to the official GST portal at <https://www.gst.gov.in>.
- 2. Click on 'New Registration':** On the homepage, under the 'Taxpayers' section, click on the 'New Registration' option.

3. **Fill in Basic Details:** You will be required to fill in basic details such as:

- Business name
- PAN number
- Email address
- Mobile number
- State/UT

4. **Verification through OTP:** After filling in the necessary details, you will receive two OTPs (one on your email and one on your registered mobile number). Enter both OTPs for verification.

5. **TRN Generation:** Upon successful verification, the GST portal will generate a TRN and display it on the screen. You will also receive an email and SMS containing your TRN.

6. **Complete Registration:** You can now use this TRN to log in to the GST portal and continue the registration process. The TRN is valid for 15 days from the date of generation.

ARN	Form No.	Form Description	Submission Date	Status
	GST REG-01	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--		Pending for verification

How to Use TRN?

Once you have generated a TRN, you can use it to access the saved application form. Here's how to use your TRN to resume the GST registration process:

1. **Login with TRN:** On the GST portal, choose 'Temporary Reference Number (TRN)' under the 'Taxpayer' section, and enter the TRN provided.
2. **Finish the Application:** From this point, complete other sections of your application once logged in and submit any additional documents requested.

3. **Verification with Service Activate:** Now provide all the required information and proceed ahead to submit. GST application reference number (ARN) is used to check the GST number status of your registration, once you have successfully submitted it.

Unit 1.2 - GST Registration (GSTIN)

GST registration applies to all individuals and entities supplying goods or services in India. GST registration becomes mandatory when the aggregate value of supplying goods exceeds Rs.40 lakh. The Ministry of Finance (MoF) has simplified the GST registration process to ease the tax filing process. If the entity operates in a special category state, GST registration becomes applicable if the value exceeds Rs.20 lakh p.a.

Eligibility Criteria for GST Registration?

The following mentions the categories and eligibility for GST registration and can go through the procedure for registration under GST.

Aggregate Turnover

Any service provider who provides a service value of more than Rs.20 Lakhs aggregate in a year is required to obtain GST registration. In the special category states, this limit is Rs.10 lakhs. Any entity engaged in the exclusive supply of goods whose aggregate turnover crosses Rs.40 lakhs is required to obtain GST registration.

Inter-state Business

An entity shall register for GST if they supply goods inter-state, i.e., from one state to another irrespective of their aggregate turnover. Inter-state service providers need to obtain GST registration only if their annual turnover exceeds Rs.20 lakhs. (In special category states, this limit is Rs.10 lakhs).

E-commerce Platform

Any individual supplying goods or services through an e-commerce platform shall apply for GST registration. The individual shall register irrespective of the turnover. Hence, sellers on Flipkart, Amazon and other e-commerce platforms must obtain registration to commence activity.

Casual Taxable Persons

Any individual undertaking a supply of goods, or services seasonally or intermittently through a temporary stall or shop must apply for GST. The individual shall apply irrespective of the annual aggregate turnover.

Voluntary Registration

Any entity can obtain GST registration voluntarily. Earlier, any entity who obtained GST voluntarily could not surrender the registration for up to a year. However, after revisions, voluntary GST registration can be surrendered by the applicant at any time.

GST Registration Process Online

The MoF has simplified the online procedure for registration under GST. The applicant can process GST registration through the GST Portal. After submission of the application, the portal generates GST ARN immediately. Using the GST ARN, the applicant can check the application status and post queries if necessary. Within 7 days of ARN generation, the taxpayer shall receive a GST registration certificate and GSTIN. The following GST registration process guides you through on how to do GST registration.

Step 1: Go to the GST Portal

Access the GST Portal -><https://www.gst.gov.in/> > Services -> Registration > New Registration option.

Step 2: Generate a TRN by Completing OTP Validation

The new GST registration page is displayed. Select the New Registration option. If the GST registration application remains incomplete, the applicant shall continue filing the application using TRN number.

- Select the Taxpayer type from the options provided.
- Choose the state as per the requirement.
- Enter the legal name of the business/entity, as mentioned in the PAN database. As the portal verifies the PAN automatically, the applicant should provide details as mentioned in the card.
- In the Permanent Account Number (PAN) field, enter PAN of the business or PAN of the Proprietor. GST registration is linked to PAN. Hence, in the case of a company or LLP, enter the PAN of the company or LLP.
- Provide the email address of the Primary Authorized Signatory. (Will be verified in next step)
- Click the PROCEED button.

Step 3: OTP Verification & TRN Generation

On submission of the above information, the OTP Verification page is displayed. OTP will be valid only for 10 minutes. Hence, enter the two separate OTP sent to validate the email and mobile number.

- In the Mobile OTP field, enter the OTP.
- In the Email OTP field, enter the OTP.

Step 4: TRN Generated

On successfully completing OTP verification, a TRN will be generated. TRN will now be used to complete and submit the GST registration application.

The screenshot shows the GST Portal interface. At the top, there is a navigation bar with links: Home, Services (selected), Notifications & Circulars, Acts & Rules, and Grievance. Below the navigation bar, the breadcrumb trail reads: Home > Registration > Verify. On the right, there is a language selector set to English. The main content area displays a green success message: "You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 291700001721TRN." Below this message, a note states: "Using this TRN you can access the application from My saved Applications and submit on GST Portal. Part B of the application form needs to be completed within 15 days, i.e. by ' 09/07/2017 ' using this TRN." A blue button labeled "PROCEED" is located at the bottom right of the message box.

Step 5: Log in with TRN

Upon receiving TRN, the applicant shall begin the process of GST registration. In the Temporary Reference Number (TRN) field on the GST Portal, enter the TRN generated and enter the captcha text as shown on the screen. Complete the OTP verification on mobile and email.

The screenshot shows the GST Portal Dashboard. The top navigation bar includes 'Dashboard' (highlighted), 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. Below the navigation bar, the 'Dashboard' section is visible with a language selector set to 'English'. The main content area is titled 'My Saved Application' and contains a table with the following data:

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
24/06/2017	GST REG-01	Application for New Registration	09/07/2017	Draft	

Below the table, there is a section titled 'Track Application Status' with the message: 'You do not have any submitted applications'.

Step 6: Submit Business Information

Various information must be submitted to navigate how to do GST registration properly. In the first tab, business details must be submitted.

- In the Trade Name field, enter the trade name of the business.
- Input the Constitution of the Business from the drop-down list.
- Enter the District and Sector/ Circle / Ward / Charge/ Unit from the drop-down list.
- In the Commissionerate Code, Division Code and Range Code drop-down list, select the appropriate choice.
- Opt for the Composition Scheme, if necessary
- Input the date of commencement of business.
- Select the Date on which liability to register arises. This is the day the business crossed the aggregate turnover threshold for GST registration. Taxpayers are required to file the application for new GST registration within 30 days from the date on which the liability to register arises.

Dashboard > Business Details English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	24%

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

Bank Accounts

State Specific Information

Verification

* indicates mandatory fields

Details of your Business

Legal Name of the Business
PALSIN SHIRA

Permanent Account Number (PAN)
GDDPS5083K

Trade Name
Enter Trade Name

Constitution of Business (Select Appropriate)*
Select

Name of the State
Delhi

District*
Select

State Jurisdiction
ward

Sector / Circle / Ward / Charge / Unit*
Select

Center Jurisdiction (Refer the link for Center Jurisdiction)

Commissionerate Code*
Select

Division Code*
Select

Range Code*
Select

Are you applying for registration as a casual taxable person?
☐ No

Option For Composition
☐ No

Reason to obtain registration*
Select

Date of commencement of Business*
From DD/MM/YYYY

Date on which liability to register arises*
DD/MM/YYYY

Indicate Existing Registrations

Type of Registration	Registration No.	Date of Registration
Select	Enter Registration Number	DD/MM/YYYY

+ ADD x CANCEL

BACK SAVE & CONTINUE

Step 7: Submit Promoter Information

In the next tab, provide promoters and directors information. In case of proprietorship, the proprietors' information must be submitted. Details of up to 10 Promoters or Partners can be submitted in a GST registration application.

The following details must be submitted for the promoters:

- Personal details of the stakeholder like name, date of birth, address, mobile number, email address and gender.
- Designation of the promoter.
- DIN of the Promoter, only for the following types of applicants:
 - Private Limited Company
 - Public Limited Company
 - Public Sector Undertaking
 - Unlimited Company
 - Foreign Company registered in India

- Details of citizenship
- PAN & Aadhaar
- Residential address

In case the applicant provides Aadhaar, the applicant can use Aadhaar e-sign for filing GST returns instead of a digital signature.

Dashboard Promoter / Partners English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	24%

Business Details Promoter / Partners Authorized Signatory Authorized Representative Principal Place of Business Additional Places of Business Goods and Services Bank Accounts State Specific Information Verification

Details of Proprietor * indicates mandatory fields

Personal Information

Name of Person

First Name* Middle Name Last Name

Name of Father

First Name* Middle Name Last Name

Date of Birth* Mobile Number* Email Address*

Gender* ☐ Male ☐ Female ☐ Others Telephone Number (with STD Code)

Identity Information

Designation / Status* Director Identification Number Are you a citizen of India? ☒ Yes

Permanent Account Number (PAN)* Passport Number (In case of Foreigner) Aadhaar Number

Residential Address

Building No. / Flat No.* Floor No. Name of the Premises / Building

Road / Street* City / Town / Locality / Village* Country*

State* District* PIN Code*

Document Upload

Upload Photograph (of person whose information has been given above)*

File with JPEG format is only allowed.
Maximum file size for upload is 1 MB

No file chosen

You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory ☐ No

Step 8: Submit Authorized Signatory Information

An authorized signatory is a person nominated by the promoters of the company. The nominated person shall hold responsibility for filing GST returns of the company. Further, the person shall also maintain the necessary compliance of the company. The authorized signatory will have full access to the GST Portal. The person shall undertake a wide range of transactions on behalf of the promoters.

Step 9: Principal Place of Business

In this section of GST registration procedure, the applicant shall provide the details of the principal place of business. The Principal Place of Business acts as the primary location within the State where the taxpayer operates the business. It generally addresses the books of accounts and records. Hence, in the case of a company or LLP, the principal place of business shall be the registered office.

For the principal place of business enter the following:

- Address of the principal place of business.
- Official contact such as Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).
- Nature of possession of the premises.

If the principal place of business located in SEZ or the applicant acts as SEZ developer, necessary documents/certificates issued by Government of India are required to be uploaded by choosing 'Others' value in Nature of possession of premises drop-down and upload the document.

In this section, upload documents to provide proof of ownership or occupancy of the property as follows:

- Own premises: Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of the electricity Bill.
- Rented or Leased premises: A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- Premises not covered above: A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

Dashboard · Principal Place of Business English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	91%

Business Details ✓
 Promoter / Partners ✓
 Authorized Signatory ✓
 Authorized Representative
 Principal Place of Business
 Additional Places of Business
 Goods and Services
 Bank Accounts
 State Specific Information
 Verification

Details of Principal Place of Business

Address

Building No. / Flat No. * Floor No. Name of the Premises / Building

Road / Street * City / Town / Locality / Village *

State District * PIN Code *

Latitude Longitude

Contact Information

Office Email Address Office Telephone Number (with STD Code) Mobile Number

Office FAX Number (with STD Code)

Nature of possession of premises *

Please Select

Document Upload *

Proof of Principal Place of Business *

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

No file chosen

Nature of Business Activity being carried out at above mentioned premises *

☐ Bonded Warehouse
 ☐ EOU / STP / EHTP
 ☐ Export

☐ Factory / Manufacturing
 ☐ Import
 ☐ Supplier of Services

☐ Leasing Business
 ☐ Office / Sale Office
 ☐ Recipient of Goods or Services

☐ Retail Business
 ☐ Warehouse / Depot
 ☐ Wholesale Business

☐ Works Contract
 ☐ Others (Please Specify)

Have Additional Place of Business ☐ No

Step 10: Additional Place of Business

Upon having an additional place of business, enter details of the property in this tab. For instance, if the applicant is a seller on Flipkart or another e-commerce portal and uses the seller's warehouse, that location can be added as an additional place of business.

Step 11: Details of Goods and Services

In this section, the taxpayer must provide details of the top 5 goods and services supplied by the applicant. For goods supplied, provide the HSN code and for services, provide SAC code.

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

Bank Accounts

State Specific Information

Verification

Goods

Services

Details of Goods / Commodities supplied by the business

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

5208

5208
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - Unbleached :

Sl No	HSN Code (4 digit)	Description of Goods	Action
1	0902	TEA, WHETHER OR NOT FLAVOURED	DELETE

BACK

SAVE & CONTINUE

Step 12: Details of Bank Account

In this section, enter the number of bank accounts held by the applicant. If there are 5 accounts, enter 5. Then provide details of the bank account like account number, IFSC code and type of account. Finally, upload a copy of the bank statement or passbook in the place provided.

Dashboard • Bank Accounts English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	93%

Business Details ✓

Promoter / Partners ✓

Authorized Signatory ✓

Authorized Representative ✓

Principal Place of Business ✓

Additional Places of Business ✓

Goods and Services ✓

Bank Accounts ✓

State Specific Information

Verification ✓

Details of Bank Accounts (s) • indicates mandatory fields

Details of Bank Account

Account Number* Type of Account*

Enter Bank IFSC* [GET ADDRESS](#) Don't know your IFSC? Click [here](#) to find your bank.

Document Upload

Proof of Details of Bank Accounts*

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 1 MB

[Choose File](#) No file chosen

[BACK](#) [SHOW LIST](#) [ADD NEW](#) [SAVE & CONTINUE](#)

Step 13: Verification of Application

In this step, verify the details submitted in the application before submission. Once verification is complete, select the verification checkbox. In the Name of Authorized Signatory drop-down list, select the name of the authorized signatory. Enter the place where the form is filled. Finally, digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC. Digitally signing using DSC is mandatory in the case of LLP and Companies.

Step 14: ARN Generated

On signing the application, the success message is displayed. The acknowledgement shall be received at the registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent to the e-mail address and mobile phone number. Using the GST ARN Number, the status of the application can be tracked.

These 14 steps process can help you with how to do GST registration.

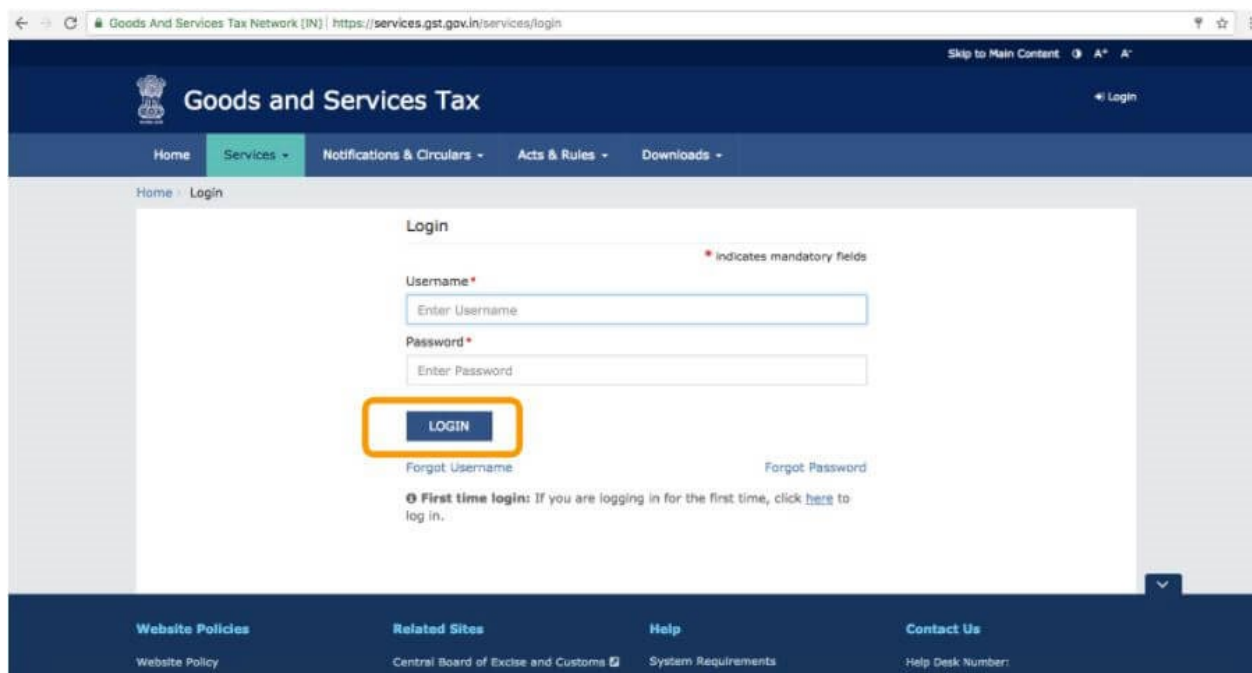
Unit 1.3 - File Nil GSTR-1 and 3B

Nil GSTR-1 return must be filed by all registered taxpayers compulsorily when there are no sales or supplies during the month or quarter.

How to file Nil GSTR-1 on the GST portal?

Here is a step-by-step guide on how to file Nil GSTR-1 on the GST portal –

Step 1– Login to the GST portal



The screenshot shows the login page of the Goods and Services Tax (GST) portal. The browser address bar displays "Goods And Services Tax Network [IN] | https://services.gst.gov.in/services/login". The page header includes the GST logo, the text "Goods and Services Tax", and a "Login" link. The main navigation bar contains links for "Home", "Services", "Notifications & Circulars", "Acts & Rules", and "Downloads". The "Services" link is highlighted. Below the navigation bar, the "Login" page is displayed. It features a "Login" heading, a note "* Indicates mandatory fields", and two input fields: "Username*" and "Password*", both with placeholder text "Enter Username" and "Enter Password" respectively. A blue "LOGIN" button is highlighted with an orange rectangle. Below the input fields are links for "Forgot Username" and "Forgot Password". A note states: "First time login: If you are logging in for the first time, click [here](#) to log in." The footer contains four sections: "Website Policies" (with a link to "Website Policy"), "Related Sites" (with a link to "Central Board of Excise and Customs"), "Help" (with a link to "System Requirements"), and "Contact Us" (with a "Help Desk Number: 0120-4567890" and a "GST Assistant" link).

Step 2 – Go to services in the drop-down, select returns dashboard.

Goods and Services Tax

AKHIL RAJAN POTADE

Dashboard Services Notifications & Circulars Acts & Rules Search Taxpayer

Dashboard

Last logged in on 01/09/21 20:26 Currently logged in from IP: 111.93.143.126

Welcome AKHIL RAJAN POTADE to GST Common Portal

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

RETURN DASHBOARD > CREATE CHALLAN > VIEW NOTICE(S) AND ORDER(S) >

Quick Links

Check Cash Balance
Liability ledger
Credit ledger

© 2016-17 Goods and Services Tax Network Site Last Updated on Designed & Developed by GSTN

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

Step 3 – Select the month and year of filing from the drop-down.

File Returns

Quarterly return filing and has not filed GSTR-1 quarterly has been enabled.

GSTR-2A can now be downloaded in excel/CSV format for your reference and further use

Indicates Mandatory Fields

Financial Year Return Filing Period

2019-20 December

SEARCH

EDIT Please click here to edit your preference for Return Filing

Step 4 – Click on ‘Prepare Online’ under GSTR-1 tile.

The screenshot shows the GSTR-1 preparation interface. It features three main tiles at the top: 'Details of outward supplies of goods or services (GSTR1)', 'Auto Drafted details (For view only) (GSTR2A)', and 'Monthly Return (GSTR3B)'. Each tile displays a 'Due Date' and buttons for 'PREPARE ONLINE' and 'PREPARE OFFLINE'. The GSTR1 tile also includes a 'VIEW' button. Below these tiles is a 'Comparison of liability declared and ITC claimed' tile with a 'VIEW' button.

Step 5 – Click on ‘Generate GSTR-1 Summary’

The screenshot shows the GSTR-1 Summary generation interface. It features a navigation bar with 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', 'e-Way Bill System', and 'New Return (Trial)'. Below the navigation bar, there's a section for 'GSTR-1 - Details of outward supplies of goods or services' with fields for GSTIN, Legal Name, Trade Name, Status, and Due Date. A section for 'GSTR-1 - Invoice Details' includes a checkbox for 'Import EWB Data' and a button for 'IMPORT EWB DATA'. The interface also displays summary data for 4A, 4B, 4C, 6B, 6C - B2B Invoices, 5A, 5B - B2C (Large) Invoices, and 9B - Credit / Debit Notes (Registered).

Step 6 – Select the checkbox and click on ‘Preview’.

The screenshot shows the GSTR-1 Summary generation interface during the 'Preview' step. A red box highlights the 'I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.' checkbox and the 'PREVIEW' button. Below the checkbox, there's a statement: 'I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.'

Step 7 – Click on ‘Submit’. You can file your return by either using DSC or using EVC.

Procedure for Filing NIL GSTR-3B Return

A nil GSTR-3B return can be filed very easily in a matter of minutes through the GST portal directly. Hence, any person having GST registration should file NIL return before the due date without fail to avoid the penalty.

Step 1: Login to GST Portal

Login to your GST account through the GST Portal.

Step 2: Select the month of filing

GSTR-3B return must be filed only for the months of July and August. Hence, select July or August from the drop down and click on continue.

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Search Taxpayer

Dashboard Returns English

File Returns

Financial Year* 2017-18

Return Filing Period* July

SEARCH

* Indicates Mandatory Fields

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Select GST Return Month and Click Search

Step 3: Select prepare GSTR-3B return

Click on prepare online in the section titled Monthly Return – GSTR3B.

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Search Taxpayer

Dashboard Returns English

File Returns

Financial Year* 2017-18

Return Filing Period* July

SEARCH

* Indicates Mandatory Fields

Details of outward supplies of goods or services (GSTR1)

Due Date - 10/09/2017

PREPARE ONLINE PREPARE OFFLINE

Inward supplies received by taxpayer (GSTR2)

Due Date - 25/09/2017

PREPARE ONLINE PREPARE OFFLINE

Auto Drafted details (GSTR2A)

VIEW DOWNLOAD

Monthly Return (GSTR3B)

Due Date - 25/08/2017

PREPARE ONLINE

Click Prepare GSTR-3B Return Online

Step 4: Ensure that all fields are NIL in the return

If all fields are Nil in the GSTR3B return summary, click on save. You can save the GSTR3B returns multiple times during the preparation time to save your progress.

The screenshot displays the GSTR-3B return summary interface. It features several sections for different types of taxes and supplies, all showing NIL (₹0.00) values:

- 3.1 Tax on outward and reverse charge inward supplies:** Integrated Tax, Central Tax, State/UT Tax, and CESS are all ₹0.00.
- 3.2 Inter-state supplies:** Taxable Value and Integrated Tax are ₹0.00.
- 4. Eligible ITC:** Integrated Tax, Central Tax, State/UT Tax, and CESS are all ₹0.00.
- 5. Exempt, nil and Non GST inward supplies:** Inter-state supplies and Intra-state supplies are ₹0.00.
- 5.1 Interest and Late fee:** Integrated Tax, Central Tax, State/UT Tax, and CESS are all ₹0.00.
- 6. Payment of tax:** Balance Liability and Paid through Cash are ₹0.00. Paid through Credit is also ₹0.00.
- 7. TDS/TCS Credit:** Integrated Tax, Central Tax, and State/UT Tax are all ₹0.00.

An **Important Message** box states: "Once you fill the details in relevant Tables, please submit the Form. Please be informed that once 'Submit' button is clicked, **no modification will be allowed**. Entries with respect to liabilities and input credits will get reflected in the respective ledgers. Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-3B."

At the bottom, there is a declaration checkbox: "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." Below this, the **SAVE GSTR3B** button is highlighted with a red box. Other buttons include BACK, PREVIEW AND SUBMIT GSTR3B, FILE GSTR-3B WITH DSC, FILE GSTR-3B WITH EVC, and a Top button.

Click on Save GSTR-3B Return

Step 5: Preview and Submit GSTR-3B Return

After preparing with proper details and saving the GSTR-3B return, click on Preview and Submit GSTR-3B.

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹0.00	₹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

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

6. Payment of tax

Balance Liability	Paid through Cash
₹0.00	₹0.00
Paid through Credit	
₹0.00	

7. TDS/TCS Credit

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

Important Message

Once you fill the details in relevant Tables, please submit the Form. Please be informed that once "Submit" button is clicked, **no modification will be allowed**. Entries with respect to liabilities and input credits will get reflected in the respective ledgers. Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-3B.

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.

BACK SAVE GSTR3B **PREVIEW AND SUBMIT GSTR3B** FILE GSTR-3B WITH DSC FILE GSTR-3B WITH EVC

Step 6: Accept the return summary

After submitting the GSTR-3B return, a window shall ask for final confirmation. Click on confirm and submit to file the GSTR-3B return. Once the button is clicked, the taxpayer will not be able to change any of the information submitted.

Summary of GSTR-3B (before submission) GSTIN : 33AADCC0931C1ZG

	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Total liability (Other than reverse charge) (as per 3.1a + 3.1b)	0.00	0.00	0.00	0.00
Total liability (Reverse Charge) (as per 3.1d)	0.00	0.00	0.00	0.00
Total Interest (as per 5.1)	0.00	0.00	0.00	0.00
Net ITC available [as per 4(C)]	0.00	0.00	0.00	0.00

The above table is the summary of information filled by you in the form. If it is incorrect, please press CANCEL and edit the information in the relevant section of the form.

Once you click **CONFIRM & SUBMIT**, your GSTR-3B will be submitted and respective liabilities/input credits will be reflected in the respective ledgers. You will NOT be able to make any further modifications.

CANCEL **CONFIRM & SUBMIT**

input credits will get reflected in the respective ledgers. Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-3B.

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.

BACK SAVE GSTR3B **PREVIEW AND SUBMIT GSTR3B** FILE GSTR-3B WITH DSC FILE GSTR-3B WITH EVC

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Confirm GSTR-3B Filing

Step 7: Digitally sign the GSTR-3B return

The portal provides an option for the user to click on the 'Agree' checkbox after submitting the GSTR-3B return. The user shall also digitally sign the GSTR-3B return to complete the nil GST return filing.

The screenshot displays the GSTR-3B return filing interface. It includes several tables for entering tax data:

- 3.1 Tax on outward and reverse charge inward supplies:**

Integrated Tax	Central Tax
₹0.00	₹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:**

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00
- 6. Payment of tax:**

Balance Liability	Paid through Cash
₹0.00	₹0.00
Paid through Credit	
₹0.00	
- 7. TDS/TCS Credit:**

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

An **Important Message** box states: "Once you fill the details in relevant Tables, please submit the Form. Please be informed that once 'Submit' button is clicked, **no modification will be allowed**. Entries with respect to liabilities and input credits will get reflected in the respective ledgers. Please ensure that you have sufficient balance in Cash ledger to offset your tax liability. In case it is not, create challan at GST portal and make payment. Payments so made shall get reflected in cash ledger. After that do the set off of liabilities and file GSTR-3B."

A declaration section is highlighted with a red box: "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."

At the bottom, there are buttons for **BACK**, **SAVE GSTR3B**, **PREVIEW AND SUBMIT GSTR3B**, **FILE GSTR-3B WITH DSC**, and **FILE GSTR-3B WITH EVC**. The last two buttons are also highlighted with a red box.

Unit 1.4 - Generate E-way Bill

An E-Way Bill (EWB) is an 'electronic way' bill for movement of goods which can be generated on the E-Way Bill Portal. Any supplier or a transporter transporting goods with a value of more than Rs.50,000 (Single Invoice/bill/delivery challan) in a single vehicle should carry a GST e-way bill as per the GST Council regulations. The supplier or the transporter of the goods must register with GST to obtain GST E-Way bill. This bill shall come into effect from 1st April 2018.

After generating the E-Way bill on the portal using required credentials, the portal generates a unique E-Way Bill Number (EBN) and allocates to the registered supplier, recipient, and the transporter. In this article, we look at the steps to generate an e-way bill on the Government website.

The supplier or the transporter can create the E-way bill through the following ways:

- LEDGERS Software
- E-Way bill portal
- SMS

- Android App
- Site-to-Site Integration (through API)

Generate E-Way Bill through Website

E-way bill can be generated on the GST E-Way Portal. To use the portal, you will need a GST registration and transporter registration.

Login to E-Way Bill Portal

Step 1: Access the E-Way bill generation portal at <https://ewaybillgst.gov.in/> and enter the login detail to enter the platform.

Step-

Step 2: Click on the “**Generate New**” option from the E-Way bill- Main menu page to create a new E-Way bill.

Generate E-Way Bill

Step 3: A new E-Way bill generation form appears. Fill in the details required similar to creating a GST invoice.

Select outward, if you are the supplier and inward, if you are the recipient. Enter details of the supplier and recipient along with GSTIN, wherever applicable. When a registered GSTIN is entered in the field provided in the form, other details get pulled into the empty fields. Before proceeding to the next step kindly check the details.

Enter Goods Description

STEP 4: The second half of the page will contain information to be filled as follows:

- Product Name and Description must be completed similar to a tax invoice.
- HSN Code for the Product must be entered. Click here to find HSN code.
- Quantity and Unit of the goods.
- Value of the products along with Tax rate.
- IGST or CGST Rates applicable. IGST would be applicable for inter-state transport and SGST / CGST for intra-state transport.
- Approximate distance of transport along with Transporter Name and Transporter ID. This shall determine the validity of the E-Way bill.

The screenshot displays the E-way bill generation portal. The 'Item Details' section is highlighted with a red box, showing fields for Product Name, Description, HSN, Quantity, Unit, Value/Taxable Value (Rs.), and Tax Rate (C+S+I+CESS). Below this, the 'Transportation Details' section is visible, including fields for Transporter Name, Transporter ID, and Approximate Distance (in KM). A 'PART-B' section is also present, containing fields for Mode (Road, Rail, Air, Ship), Vehicle Type (Regular, Over Dimensional Cargo), Vehicle No., and Transporter Doc. No. & Date. The 'Submit' and 'Exit' buttons are at the bottom.

Step 5: Generate E-way bill

After filing all the necessary details, click on the **“SUBMIT”** button to create the EWB. The portal shall display the E-Way bill containing the E-Way Bill number and the QR Code that contains all the details in the digital format. A printed copy of the bill should be provided to the transporter who will carry it throughout the trip till it is handed over to the consignee.

e-Way Bill



E-Way Bill No: 1610 0000 0518

E-Way Bill Date: 28/08/2017

Generated By: 29AAA CG056 9P1Z3 - Ambuja Cements

Part - A

GSTIN of Receipt	GSTIN : 29AAA CA544 3N5ZA Apollo asd asdf Add,29-560064
Place of Delivery	Add,29-560064
Invoice /Challan No.	123
Invoice /Challan Date	28/08/2017
Value of Goods	500.00
HSN Code	1001
Reason for Transportation	Outward / Supply
Transport No. & Name	&
Transport Doc. No. & Date	&28/08/2017

Part - B

Vehicle No. AB12AB1234

Note: Please update the latest vehicle number always on E-Way Bill portal before start moving the goods and generate new print OR manually fill up in Part B

Step 6: Consolidate E-way Bill Generation

A consolidated EWB can also be created which contains all the details on the transaction and is also easy to create by providing just the '**E-Way bill number**' in the required field. Click on "**SUBMIT**" to generate the consolidated EWB.

The screenshot displays the 'e - Way Bill System' interface. At the top, the URL is <https://ewaybillgst.gov.in/TripSheet/TripSheetGeneration.aspx>. The header includes the GSTIN: 18AKLPN2569C1ZZ, Legal Name: WOWCUS OPC PRIVATE LIMITED, and User: Tax Payer. The main form is titled 'Consolidated E-Way Bill Form'.

Below the title, there are input fields for 'From State' (set to ASSAM), 'Vehicle Starts From' (Place), and 'Vehicle No.'. A 'Mode' section has radio buttons for Road (selected), Rail, Air, and Ship.

A table is present with the following columns: E-Way Bill No., E-Way Bill Date, Generated By, Inv. No. and Date, Inv. Amount, Source, Destination, and Delete. The first row of the table has input fields for each column, with a red box highlighting the first four columns. Below the table is a blue '+' button.

At the bottom of the form are 'Submit' and 'Exit' buttons. The footer text reads '©Powered By National Informatics Centre'.

Step-6 – E-Way Bill Portal

An E-Way bill can be updated once it is created. Details on the transporter, consignment, consignor and the GSTIN of both parties can be updated in the existing E-Way bill provided the bill is not due on its validity.

Unit 1.5 - File GSTR-1

B2B Details

1. 4A, 4B, 4C, 6B, 6C – B2B Invoices

All B2B Invoice details are required to be entered inside this tile.

Step 1 – Click on the 4A, 4B, 4C, 6B, 6C – B2B Invoices tile.

Step 2 – Click on Add Invoice

B2B Invoices - Receiver-Wise-Summary

No invoice found.

BACK ADD INVOICE

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

Recipient wise count

ADD RECORD IMPORT EWB DATA

Record Details

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

BACK

Step 3 – The following details should be entered on this page:

- Select the check box for Deemed Exports, SEZ Supplies with Payment or SEZ Supplies Without Payment, if applicable.
- Enter the receivers GSTIN. Once this is done the Receivers Name, POS and Supply Type will be auto populated.
- Enter Invoice No., Invoice Date and Invoice Value.
- In case the supply attracts reverse charge, or supply is through e-commerce operator select the check box.

- Enter the Taxable Value of supplies made in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto calculated based on the taxable value entered.
- Click on Save once all the details are entered.

Dashboard Returns > GSTR-1 > B2B

English

B2B- Add Invoice

* Indicates Mandatory Fields

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

Receiver GSTIN/UIN*
 Receiver Name*
 Invoice No.*

Invoice Date*
 POS
 Total Invoice Value (₹)*

Supply Type:

☐ Supply attract Reverse Charge
 ☐ Is E-Commerce

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%			
5%			
12%			
18%			
28%			

Step 4 – You will be redirected to a page where you can see the summary of all the invoices entered. You can edit/delete invoices here (under Actions).

4A, 4B, 6B, 6C - B2B Invoices HELP ⓘ 🔄

Recipient wise count Document wise details

Processed Records

24AHLPP8362B1ZA GSTN

Display/Hide Columns: ▼ Records Per Page : 10 ▼ Search... 🔍

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

BACK

Step 5 – Click the BACK button to go back to the Invoices – Receiver-Wise-Summary page. You can add invoice of a particular receiver by clicking on a receiver detail and clicking on the add invoice button at the bottom of the page.

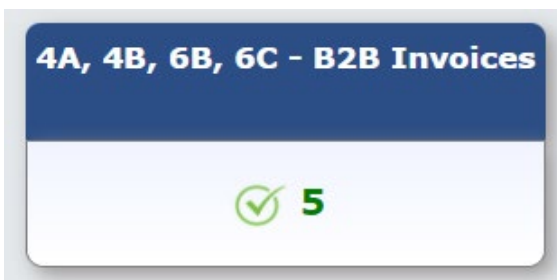
B2B Invoices - Receiver-Wise-Summary 🔄

Pending Invoices (These will be added after validation)

Receiver Details	No. of Invoices
18AAAA50234A1Z7	2

BACK ADD INVOICE

Step 6 – Click on the Back button to go back to GSTR-1 page. You will see that the B2B Invoices tile in GSTR-1 reflects the number of invoices added.



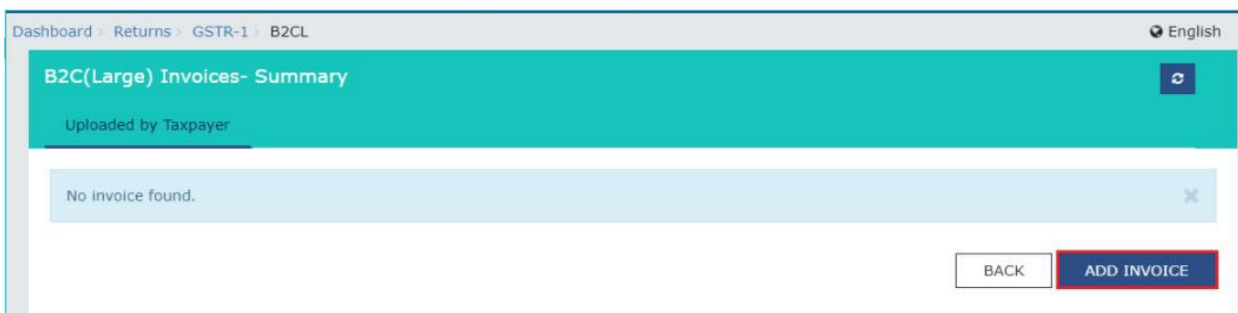
B2C

2. 5A, 5B – B2C (Large) Invoices

All outward supplies made to a consumer and the invoice value is more than Rs 2.5 lakh have to be entered in this tile.

Step 1 – Click on the 5A, 5B – B2C (Large) Invoices tile.

Step 2 – You will see a summary of the B2C (Large) Invoices. Click on Add Invoice to add a new invoice.



Step 3 – The following are the details that should be entered on this page:

- In the POS field select the state where the goods are delivered in the drop down. The supply type will be auto populated based on this.
- Enter Invoice No., Invoice Date, Total Invoice Value.
- In case the supply is made through e-commerce operator tick the checkbox 'Is E-commerce'.
- Enter the Taxable Value of supplies made in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto calculated based on the taxable value entered.

- Click on Save once the details are entered.

Dashboard > Returns > GSTR-1 > B2CL

English

B2C(Large) Invoices- Details

Indicates Mandatory Fields

POS *
Select *

Invoice No. *
[]

Invoice Date *
DD/MM/YYYY

Supply Type
Inter-State

Total Invoice Value (₹) *
[]

☐ Is E-Commerce

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%	[]	[]	[]
5%	[]	[]	[]
12%	[]	[]	[]
18%	[]	[]	[]
28%	[]	[]	[]

BACK SAVE

Step 4 – You will be redirected to a page where you can see the summary of all the invoices entered. You can edit/delete invoices here (under Actions).

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

HELP

Recipient wise count Document wise details

Processed Records

24AHLPP8362B1ZA GSTN

Display/Hide Columns: [] Records Per Page: 10 Search...

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

BACK

Step 5 – Click the BACK button to go back to the Invoices – Receiver-Wise-Summary page. You can add the invoice of a particular receiver by clicking on the receiver detail and clicking on the add invoice button at the bottom of the page.

B2B Invoices - Receiver-Wise-Summary

Pending Invoices (These will be added after validation)

Receiver Details	No. of Invoices
18AAAAS0234A1Z7	2

BACK

ADD INVOICE

Step 6 – Click on the Back button to go back to GSTR-1 page. You will see that the B2B Invoices tile in GSTR-1 reflects the number of invoices added.

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

✓

5

B2C

5A, 5B – B2C (Large) Invoices

All outward supplies made to a consumer and the invoice value is more than Rs 2.5 lakh have to be entered in this tile.

Step 1 – Click on the 5A, 5B – B2C (Large) Invoices tile.

Step 2 – You will see a summary of the B2C (Large) Invoices. Click on Add Invoice to add a new invoice.

Dashboard > Returns > GSTR-1 > B2CL

English

B2C(Large) Invoices- Summary

Uploaded by Taxpayer

No Invoice found.

BACK ADD INVOICE

Step 3 – The following are the details that should be entered on this page:

- In the POS field select the state where the goods are delivered in the drop down. The supply type will be auto populated based on this.
- Enter Invoice No., Invoice Date, Total Invoice Value.
- In case the supply is made through e-commerce operator tick the checkbox 'Is E-commerce'.
- Enter the Taxable Value of supplies made in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto calculated based on the taxable value entered.
- Click on Save once the details are entered.

Dashboard > Returns > GSTR-1 > B2CL English

B2C(Large) Invoices- Details

Indicates Mandatory Fields

POS * Invoice No. * Invoice Date *

Supply Type Total Invoice Value (₹) *

☐ Is E-Commerce

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
5%			
12%			
18%			
28%			

Step 4 – You will be redirected to a page where you can see the summary of all the invoices entered. You can edit/delete invoices here (under Actions).

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

5A - B2C (Large) Invoices

Processed Records Records Per Page : 10

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

Step 5 – Click on the Back button to go back to GSTR-1 page. You will see that the B2B Invoices tile in GSTR-1 reflects the number of invoices added along with Total Invoice value, Total taxable value, and total tax liability.



Documents Issued

Every taxpayer is required to provide details of the total document issued during a month.

Step 1 – Click on the tile Documents Issued

Step 2 – Click on Add Document

Documents issued during the tax period

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

1. Invoices for outward supply

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
No docs found.						

ADD DOCUMENT

Step 3 – There will be 12 categories of documents. Enter the serial no. of invoice issued, Total number of invoices issued and cancelled invoices in respective fields. The net invoices field will be auto populated.

Documents issued during the tax period

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

1. Invoices for outward supply

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
1	111	1114	6789	322	6467	
2						

ADD DOCUMENT

Step 4 – Click on save once all the documents' details are entered.

12. Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
No docs found.						

[ADD DOCUMENT](#)

[BACK](#) [SAVE](#)

CDN

9B – Credit / Debit Notes (Registered)

As the heading suggests, this tile is to add the Credit and Debit Note issued to registered dealers.

Step 1 – Click on the 9B – Credit / Debit Notes (Registered) tile.

Step 2 – On the summary page click on Add Details to add Credit or Debit Note.

Dashboard > Returns > GSTR-1 > CDNR

English

Credit / Debit Notes (Registered) - Summary

[Uploaded by Taxpayer](#)
[Uploaded by Receiver](#)
[Modified by Receiver](#)
[Rejected by Receiver](#)

No Notes found.

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

Step 3 – In this page the following details need to be entered:

- Enter the Receivers GSTIN. The name will get auto populated.
- Enter the Debit/ Credit Note no. and Date.
- In the Original Invoice No. and Date field enter the date and number of the invoice against which the debit notes or credit note is issued.
- In the Note Type drop down select whether the details added are for a debit note, credit note or refund voucher.
- Enter the Note Value and the Reason for Issuing Note.
- If the original invoice was issued before 1st July 2017 tick on the check box Pre- GST Regime.

- Enter the Taxable Value of goods or services in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto calculated based on the taxable value entered.
- Click on save once the details are entered.

Dashboard > Returns > GSTR-1 > CDNR

English

Credit/Debit Notes (Registered)- Add Note

* Indicates Mandatory Fields

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

Debit/Credit Note Date* Original Invoice Number* Original Invoice Date*

Note Type* Note Value* Supply Type*

Reason For Issuing Note* ☐ Pre GST Regime

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
5%				
12%				
18%				
28%				

BACK SAVE

Step 4 – Click on the back button to go back to GSTR-1 page. You will see the summary of all the debit notes/ credit notes/ refund vouchers added.

Dashboard > Returns > GSTR-1 > CDNR

Request accepted successfully.

Credit / Debit Notes (Registered) - Summary

Uploaded by Taxpayer Uploaded by Receiver Modified by Receiver Rejected by Receiver

Processed Invoices

C/D Note No.	C/D Note Date	Original Invoice	Original Date	Note Type	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Action Taken	Status	Actions
A1211	25/04/2017	A3222	05/04/2017	C	2,68,921.00	0.00	23,068.60	23,068.60	0.00	EDIT	Processed	 

BACK ADD DETAILS

GSTR-1 - Invoice Details

To Add / View Details in a Particular Table Please Click in the Respective Table:

4A, 4B, 4C, 6B, 6C - B2B Invoices	5A, 5B - B2C (Large) Invoices	9B - Credit / Debit Notes (Registered)
1 Total Invoice Value ₹4,44,444.00 Total Taxable Value ₹73,07,767.00 8. Total Tax Liability ₹13,75,769.50	1 Total Invoice Value ₹4,77,77,777.00 Total Taxable Value ₹9,47,66,776.00 8. Total Tax Liability ₹93,11,352.06	1 Total Taxable Value ₹0.00 8. Total Tax Liability ₹0.00

9B – Credit / Debit Notes (Unregistered)

This tile is to add the Credit and Debit Note issued to unregistered dealers.

Step 1 – Click on the Credit / Debit Notes (Unregistered) tile.

Step 2 – On the summary page click on Add Details to add Credit or Debit Note.

Dashboard Services Notifications & Circulars Acts & Rules

Dashboard > Returns > GSTR-1 > CDNR

Credit / Debit Notes (Unregistered) - Summary

Uploaded by Taxpayer

No Notes found.

BACK ADD DETAILS

Step 3 – The following are the details that should be entered on this page:

- Choose the right type from the drop down like B2CL, export without payment, etc.
- Enter the Debit/ Credit Note no. and Date.
- In the Original Invoice No. and Date field enter the date and number of the invoice against which the debit notes or credit note is issued.
- In the Note Type drop down select whether the details added are for a debit note, credit note or refund voucher.
- Enter the Note Value and the Reason for Issue of Note.
- If the original invoice was issued before 1st July 2017 tick on the check box Pre-GST Regime.
- Enter the Taxable Value of goods or services in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto calculated based on the taxable value entered.
- Click on save once the details are entered.

Dashboard > Returns > GSTR-1 > CDNUR

English

Credit/Debit Notes (Unregistered)- Add Note

* Indicates Mandatory Fields

Type*	Debit/Credit Note No.*	Debit/Credit Note Date*
B2CL		DD/MM/YYYY
Original Invoice Number*	Original Invoice Date*	Note Type*
	DD/MM/YYYY	Select
Note Value*	Supply Type	Reason For Issuing Note*
₹0.00	Inter-State	Select

☐ Pre GST Regime

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%			
5%			
12%			
18%			
28%			

BACK SAVE

Step 4 – You can see the summary of all the debit notes/ credit notes/ refund vouchers issued to unregistered dealer added here.

9B - Credit / Debit Notes (Unregistered) 1		6A - Exports Invoices 0	
Total Taxable Value	8. Total Tax Liability	Total Invoice Value	Total Taxable Value
₹0.00	₹0.00	₹0.00	₹0.00
		8. Total Tax Liability	
		₹0.00	

Unit 1.6 - File CMP-08 (Composition)

CMP-08 filing must be done by all composition taxpayers. The GSTN has, after much delay, opened the facility to declare and submit GST liability in CMP-08 (payment of self-assessed tax) for all the composition dealers on 29 July 2019. The composition dealers have to pay tax in CMP-08 challan-cum-statement every quarter by the 18th of the month following the quarter. The form replaces GSTR-4 with effect from FY 2019-2020. In turn, composition dealers must file GSTR-4 annually from April 2020 for the annual year 2019-2020.

The following are the steps to file GST CMP-08 (payment of self-assessed tax) on GST portal:

Step 1: Log in to GST portal and navigate to the CMP-08 tile on the return dashboard.

- Select the relevant financial year and choose the return filing period for the relevant quarter. Proceed by clicking on 'SEARCH'. Click on 'PREPARE ONLINE' for the CMP-08 form (payment of self-assessed tax).

Step 2: Fill up the tax liability details in table 3 of the CMP-08 form

- Fill in the summary figures of the value of supplies and tax payable for the period of three months. Enter the interest amount in case of delay in submission of CMP-08 beyond the due date applicable. Tick marks the checkbox on 'File Nil GST CMP-08' in case the taxpayer:
- Has no outward supplies during the selected return period and accordingly no tax payable.
- Has no output tax liability due to not having inward supplies on which tax is payable on reverse charge basis (including import of services).
- Does not have any other tax liability.
- Click on 'SAVE' to save the details entered.

Step 3: Preview draft CMP-08 before making the tax payment .

- Click on 'PREVIEW DRAFT GST CMP-08' to review the accuracy of details entered.

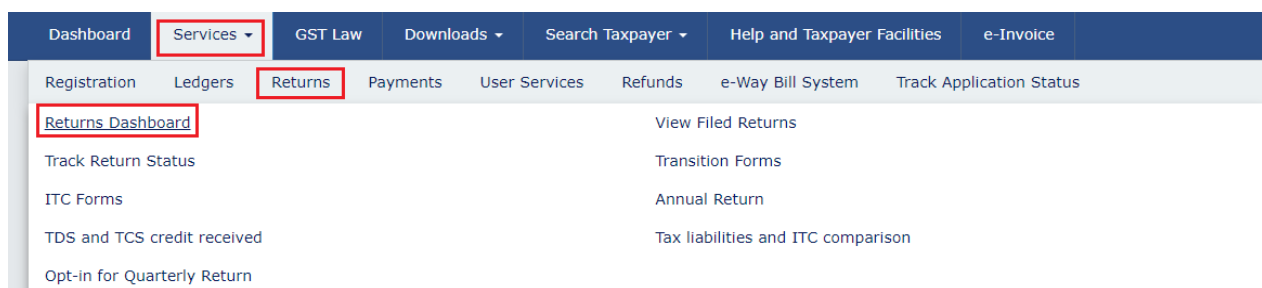
Step 4: Make the payment towards the liability and file CMP-08.

- Make payment either using the cash balance left in the electronic cash ledger OR click on 'Create Challan' to choose either the Net Banking or NEFT in case there is insufficient cash in the cash ledger. Confirm the details submitted by checking the box against the declaration statement. Submit the CMP-08 using electronic verification code (EVC) or digital signature (DSC). You will get a message confirming the filing of CMP-08 (payment of self-assessed tax). GSTN generates an ARN on the successful filing of CMP-08. Further, an SMS and an email are sent to the taxpayer on his registered mobile and email ID.

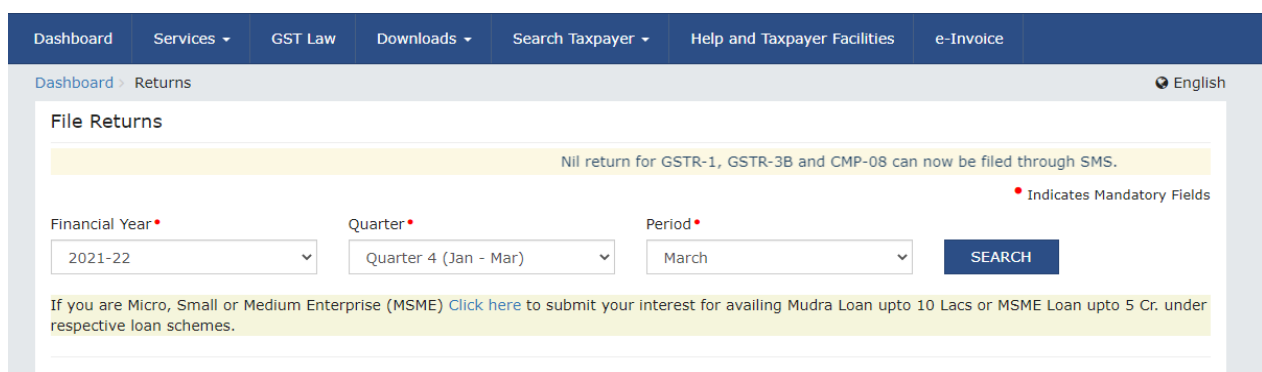
Unit 1.7 - File GSTR-3B**Filing GSTR-3B**

Step 1 – Login to GST Portal and on the homepage, you can find the return filing status for the last five tax periods.

Step 2 – Go to 'Services' > 'Returns' > 'Returns Dashboard'.



Step 3 – This displays the 'File Returns' page. Select the 'Financial Year', 'Quarter' & 'Return Filing Period - Month or Quarter' for which you want to file the return from the drop-down list. Click the 'SEARCH' button.



Note that if you submit quarterly returns, you must also file Form GSTR-3B for the last month of that quarter. If you choose Month 1 or Month 2 of the quarter, the form GSTR-3B tile will not be usable.

Note: If you get covered as a Micro, Small enterprise or MSME and want to submit your interest for taking the Mudra Loan up to Rs.10 lakh or MSME loan up to Rs.5 crore filling up a consent form, you can click on the hyperlink 'click here', given at the bottom of your screen, as given in the above image.

Step 4 – On 'Monthly Return GSTR-3B' tile, click the 'PREPARE ONLINE' button.

The screenshot displays the GST portal dashboard with four main tiles. The first tile, 'Details of outward supplies of goods or services (GSTR1)', shows a status of 'Filed' and 'VIEW' and 'DOWNLOAD' buttons. The second tile, 'Auto Drafted details (For view only) (GSTR2A)', has 'VIEW' and 'DOWNLOAD' buttons. The third tile, 'Auto - drafted ITC Statement for the month (GSTR2B)', also has 'VIEW' and 'DOWNLOAD' buttons. The fourth tile, 'Monthly Return (GSTR-3B)', shows a 'Due Date - 20/02/2021' and two buttons: 'PREPARE ONLINE' (highlighted with a red box) and 'PREPARE OFFLINE'.

Step 5 - Answer a list of questions and click on 'NEXT'.

In any other case, answer all the questions as 'Yes/No'. Accordingly, the respective tables/fields shall be made available while entering information in the next step.

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

• Indicates Mandatory Fields

A. Do you want to file Nil return?* Nil Form GSTR-3B for a tax period can be filed, if you: - Have NOT made any Outward supplies and - Have NOT received any inward supplies and - Do NOT have any liability for the particular tax period.	☐ Yes ☒ NO
B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period? (Table 3.1)*	☒ Yes ☐ NO
C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2)*	☒ Yes ☐ NO
D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services ? (Table 4)*	☒ Yes ☐ NO
E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5)*	☒ Yes ☐ NO
F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)*	☒ Yes ☐ NO
G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6)*	☐ Yes ☐ NO

Help

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

If details in GSTR-3B return are auto-populated from Forms GSTR-1 or GSTR-2B, then the questionnaire page displays the first question alone. This page gives the details of tables 3 and 4 as auto-populated from form GSTR-1 into form GSTR-3B. Thereafter, click on the “CLOSE” button to proceed.

System generated summary for GSTR-3B:

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

Step 6 – Enter values in each tile displayed as may be applicable. You need to enter totals under each head. Fill in interest and late fees, if applicable.

However, you can verify GSTR-3B's auto-generated details in the tab "SYSTEM GENERATED GSTR-3B". Click on that button to download and view system-computed details from forms GSTR-1 & GSTR-2B (monthly or quarterly) in form GSTR-3B. Subsequently, the taxpayers can edit the auto-populated values if needed. But the taxpayers can continue with their filing based on the edited values, and the system will not restrict in any way.

Note: If you have opted into filing of both GSTR-1 and GSTR-3B quarterly and have filed GSTR-1 and opted to/out to file the IFF for first two months of the quarter, the details in PDF are generated on monthly basis.

One or more of the following pieces of information is required to be entered in the tiles while filing GSTR-3B return:

1. Summary details of outward supplies and inward supplies liable to reverse charge with taxes. Note that only table 3.1 (d) is auto-populated from GSTR-2B.

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

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

CANCEL CONFIRM

2. Details of interstate supplies made to unregistered persons, composition taxable persons and UIN holders and taxes, out of sales entered at sl. no. 1 above to be entered according to the place of supply. Although the data for this table is auto-populated from GSTR-1, it can be edited later on.
3. Summary details of eligible input tax credit claimed, input tax credit reversed and ineligible input tax credits.

Dashboard > Returns > GSTR-3B > Eligible ITC

English

4. Eligible ITC

Last Save request has been processed successfully.

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

The input tax credit values have been auto-populated on the basis of the GSTR-2B generated for you. Kindly ensure that the values entered by you are correct before proceeding.

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	-7,85,768.00			-8,976.00
(2) Import of services	-98,786.00			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	-7,76,987.00	-8,760.00	-8,760.00	-876.00
(4) Inward supplies from ISD	-8,767.00	-8,767.00	-8,767.00	-897.00
(5) All other ITC	-87,756.00	-987.00	-987.00	-357.00
(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	-17,58,064.00	-18,514.00	-18,514.00	-11,106.00
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	-876.00	-876.00	-876.00	-876.00

CANCEL CONFIRM

- Summary details of exempt, Nil and Non-GST inward supplies as either intra-state or inter-state supply.
- Details of Interest and Late fee under each tax head -IGST, CGST, SGST/UTGST and Cess. The late fee is system-computed based on the number of days passed after the due date of filing.

Step 7 – Click the ‘SAVE GSTR-3B’ button at the bottom of the page after all details are added. You can also click on the ‘SAVE GSTR3B’ button on the GSTR-3B main page to save the data entered at any stage and come back later for edits.

Step 8 – Scroll down the page. You can view the draft GSTR-3B return by clicking on ‘PREVIEW DRAFT GSTR-3B’.

Step 9 – You will also see that the ‘Payment of Tax’ tile is enabled after successful submission of the return. To pay the taxes and offset the liability, perform the following steps:

- Click the ‘Proceed to payment’ tile.

Tax liabilities as declared in the return along with the credits are updated 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.

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. ×

i 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 (₹)	Central Tax (₹)
Tax	12,00,00,000.00	12,00,00,000.00	12,00,00,000.00	60,00,000.00	36,60,00,000.00	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		60,000.00	60,000.00		1,20,000.00		

- Click the 'CHECK BALANCE' button to view the balance of cash and credit. This functionality enables the taxpayers to check the balance before making the payment for the respective minor heads.
- Click the 'OK' button to go back to the previous page.
- Provide the amount of credit to be utilised from the available credit (in separate heads) to pay off the liabilities.
- While providing the inputs please ensure the utilisation principles for credit are adhered to, otherwise, the system will not allow for the offset of liability.
- Click the 'OFFSET LIABILITY' button to pay off the liabilities. A confirmation message is displayed. Click the 'OK' button.
- If the cash balance in Electronic Cash Ledger is less than the amount needed to offset the liabilities, click on the 'CREATE CHALLAN' button.

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

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

BACK
PREVIEW DRAFT GSTR-3B

- If the cash balance in electronic cash ledger is more than the amount needed to offset the liabilities, click on the 'MAKE PAYMENT/POST CREDIT TO LEDGER' button.

- If the cash balance in electronic cash ledger is more than the amount needed to offset the liabilities, but due to ITC utilisation principle, offset is not allowed, then click on the 'MAKE PAYMENT/POST CREDIT TO LEDGER' button.

Step 10 – Select the checkbox for declaration. From the 'Authorized Signatory' drop-down list, select the authorized signatory. Click the 'FILE GSTR-3B WITH DSC' or 'FILE GSTR-3B WITH EVC' button.

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

Step 11 – Click the 'PROCEED' button.

Summary



- A Temporary Reference Number (TRN) is a 15-digit number generated by the GST portal when a new user initiates the registration process but hasn't completed the entire application. The TRN allows the user to save the progress and resume the registration later. It acts as a provisional reference for the applicant until they receive their Permanent GST Identification Number (GSTIN).
- GST registration applies to all individuals and entities supplying goods or services in India. GST registration becomes mandatory when the aggregate value of supplying goods exceeds Rs.40 lakh. The Ministry of Finance (MoF) has simplified the GST registration process to ease the tax filing process. If the entity operates in a special category state, GST registration becomes applicable if the value exceeds Rs.20 lakh p.a
- An E-Way Bill (EWB) is an 'electronic way' bill for movement of goods which can be generated on the E-Way Bill Portal. Any supplier or a transporter transporting goods with a value of more than Rs.50,000 (Single Invoice/bill/delivery challan) in a single vehicle should carry a GST e-way bill as per the GST Council regulations.
- CMP-08 filing must be done by all composition taxpayers. The GSTN has, after much delay, opened the facility to declare and submit GST liability in CMP-08 (payment of self-assessed tax) for all the composition dealers on 29 July 2019. The composition dealers have to pay tax in CMP-08 challan-cum-statement every quarter by the 18th of the month following the quarter.

Exercise



1. 1) How many digits are there in TFN?
2. a. 15
3. b. 12
4. c. 11
5. d. 10
- 6.
7. 2) Any service provider who provides a service value of more than Rs _____ aggregate in a year is required to obtain GST registration.
8. a. 20 lakhs
9. b. 15 lakhs
10. c. 50 lakhs
11. d. 5 lakhs
- 12.
- 13.
14. 3) The supplier or the transporter can create the E-way bill through the following ways.
15. a. E-Way bill portal
16. b. Android App
17. c. Site-to-Site Integration (through API)
18. d. All of the above
- 19.
- 20.
21. 4) The composition dealers have to pay tax in -----challan-cum-statement every quarter by the ---- of the month following the quarter.
22. a. CMP-08, 10th
23. b. CMP-08, 18th
24. c. GSTR1, 18th
25. d. GSTR3B, 10th

Notes

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

100

2. Income Tax



Unit 2.1 – E-PAN and Complete Filing

Unit 2.2 – Register PAN on the New Income Tax E-Filing Portal

Unit 2.3 – File ITR on the Income Tax Portal (ITR-1)



Unit 2 - Goods and Services Tax

Unit Objectives

By the end of this unit, the participants will be able to:

1. Understand the process of obtaining an E-PAN
2. Navigate the Income Tax E-Filing Portal to register a PAN
3. Understand the steps to file an ITR-1 form online

Unit 2.1 - E-PAN and Complete Filing

The income tax department has introduced a new initiative called e PAN card (electronic PAN). It is a digital version of the traditional PAN card, which can be used for financial and tax-related transactions. Users can instantly obtain an e-PAN card by applying online, with an Aadhaar card mandatory due to an Aadhaar number being required for e-PAN issuance. Individuals already possessing a PAN are not eligible for an e-PAN card. Also, e-PAN cannot be obtained by company or LLP or partnership firm.

Eligibility to Apply for an e-PAN Card

To engage in the process of e PAN card apply with Aadhar, you must fulfill the following requirements:

- **Indian Residents:** You must be a resident of India to be eligible for online e-PAN.
- **Individual Taxpayers:** This applies to individuals, not entities like companies or Hindu Undivided Families (HUF).
- **No Existing PAN:** You cannot apply for an e-PAN online if you already have a regular PAN card.
- **Aadhaar Card Holder:** You must possess a valid Aadhaar card with updated and correct details.
- **Linked Mobile Number:** Your Aadhaar card must have a registered and active mobile number to be eligible for e-PAN online.

Apply for an e PAN Card via Income tax e-filing portal

The following steps have to be followed for the process of online e-PAN card apply with Aadhar:

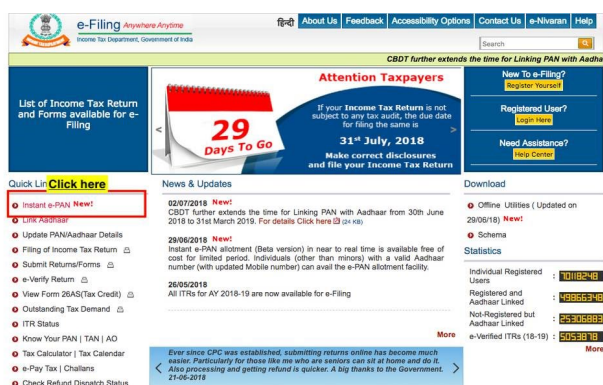
Step 1: Log on to the website

- The applicant has to log on to the income tax India e-filing website.

Step 2: Mobile number linked to Aadhar

- The applicant has to possess the registered mobile number that is linked to the Aadhar card.

Step 3: Click on Instant e-Pan. The applicant has to click on the Instant e-Pan option.



Unit 2.2 - Register PAN On New Income Tax E-Filing Portal

Individuals have the option to electronically submit their income tax returns and fulfill other tax obligations using the government's e-filing portal. To log in, it is important to register your PAN on the e-filing portal.

Here's a step-by-step guide on how to register your PAN on the new e-filing portal.

Step 1: Visit the income tax portal.

Step 2: Click on 'Register'. The following window will open.

Step 3: Enter your PAN under the taxpayer tab and click on 'validate'. Then, select 'Yes' and click on 'Continue'.

Step 4: Provide the basic details.

- Here you will have to provide your basic details such as first name, middle name, last name as per the PAN records, date of birth, gender, residential status and then click on 'Continue'.
- Note that the first name, middle name and last name combination is crucial in this step.
- A quick tip to identify the 'Last Name' is the 5th character in your PAN no. It represents the starting letter of your last name.
- If the name combination does not match PAN records, you will receive an error message shown as – 'Name entered is not as per PAN. Please retry'. Correct the same and click on 'Continue'.

Step 5: Provide the contact information for receiving the OTP.

- To validate the registration process, you will need to provide the following information:
- Mobile no, Email ID, Postal address details
- It is advisable to provide the taxpayer's contact details. Do not provide the contact details of CA or the tax consultant or Tax Return Preparer (TRP).

Step 6: Enter OTP.

- Upon clicking on 'Continue', you will be prompted to enter the OTPs you have received on your mobile no. and email ID.

Step 7: Verify details and make required corrections.

- Once the OTP is validated, you must verify the details you have entered.
- In case of corrections, you can always go back to the previous screen, make the necessary changes, and validate the same with OTPs received.

Step 8: Set password.

- After verifying the data, you will have to set a password for your account and a secure login message. The password needs to be a combination of lowercase letters, uppercase letters, and special characters.

Step 9: Click on 'Register'.

- Click on the 'Register' button once you have set the password. You will get the following acknowledgement screen.

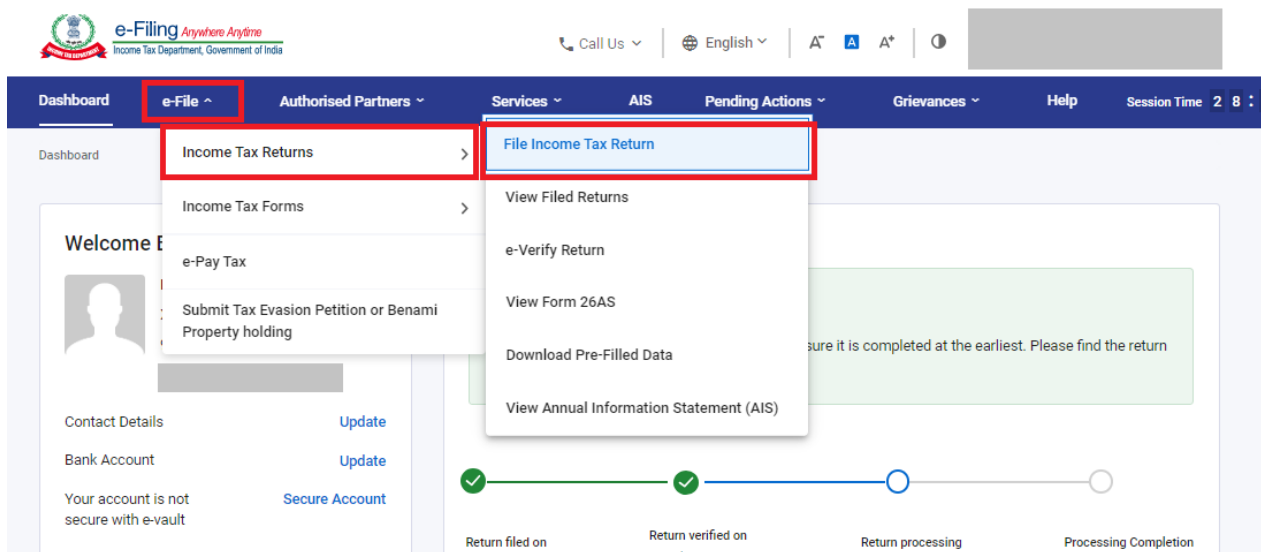
Unit 2.3 - File ITR on the Income Tax Portal (ITR-1)

Step 1: Login

- Visit the official Income Tax e-filing website and click on 'Login'.
- Enter your PAN in the User ID section.
- Click on 'Continue'.
- Check the security message in the tick box.
- Enter your password
- Continue

Step 2: Go To 'File Income Tax Return'

- Click on the 'e-File' tab > 'Income Tax Returns' > 'File Income Tax Return'



Step 3: Select The Right 'Assessment Year'

- Select 'Assessment Year' as 'AY 2024-25' if you file for FY 2023-24. Similarly, select 'AY 2023-24' if you are filing for FY 2022-23 and use the mode of filing as 'Online'. Select the filing type correctly as original return or revised return.

The screenshot shows the 'Income Tax Return (ITR)' form. The 'Select Assessment year' dropdown is set to '2024-25 (Current A.Y.)'. The 'Select Mode of Filing' radio buttons show 'Online (Recommended)' selected. A 'Continue' button is visible at the bottom right. The form also includes an 'Information' box stating: 'If you select offline mode, you will need to upload the ITR form prepared using offline utility in the next step'.

Step 4: Select the Status

- Select your applicable filing status: Individual, HUF, or Others.
- For filing of persons like you and me, select 'Individual' and 'Continue'.

Step 5: Select ITR Type

- Now, select ITR type. The taxpayer must first ascertain which ITR form they must fill out before filing returns. There is a total of 7 ITR forms available, of which ITR 1 to 4 is applicable for Individuals and HUFs. For example, individuals and HUFs without income from business or profession but with capital gains can use ITR 2.

Step 6: Choose the Reason for Filing ITR

- In the following step, you will be prompted to specify the reason for filing your returns. Select the appropriate option that is applicable to your situation:
- Taxable income is more than the basic exemption limit
- Meets specific criteria and is mandatorily required to file ITR
- Others

Income Tax Allowances and Deductions Allowed to Salaried Individuals

Salaried employees form the major chunk of the overall taxpayers in the country and the contribution they make to the tax collection is quite significant. Income tax deductions offer a gamut of opportunities for saving tax for the salaried class. With the help of these deductions and exemptions, one could reduce their tax substantially.

Exemption of Allowances**House Rent Allowance**

A salaried individual having rented accommodation can get the benefit of HRA (House Rent Allowance). This could be totally or partially exempt from income tax. However, it will be taxable if you don't live in any rented accommodation and continue receiving HRA. If you couldn't submit rent receipts to your employer as proof to claim HRA, you can still claim the exemption while filing your income tax return. So, please keep rent receipts and evidence of any payment made towards rent.

You may claim the least of the following as an HRA exemption:

- Total HRA received from your employer
- (Rent paid) (-) (10% of basic salary +DA)
- 40% of salary (Basic salary+DA) for non-metros and 50% of salary (Basic salary+DA) for metros

Note:

Employees need to submit the PAN details of the house owner if the rent payment exceeds 1 lakh per annum.

This exemption can be claimed by the individuals who choose to pay taxes under the old regime. If he opts for the new regime, the entire HRA received is taxable and cannot avail any exemption.

Leave Travel Allowance (LTA) or Leave Travel Concession (LTC)

- The income tax law also provides for an LTA/LTC exemption to salaried employees, restricted to travel expenses incurred during their leaves by them. Please note that the exemption doesn't include costs incurred for the entire trip such as shopping, food expenses, entertainment and leisure among others. You can claim LTA/LTC twice in a block of four years. In case an individual doesn't use this exemption within a block, he/she could carry the same to the next block. Below are the restrictions which are applicable to LTA:
- LTA/LTC only covers domestic travel and not the cost of international travel
- The mode of such travel must be either railway, air travel, or public transport through the shortest route to the destination.

Children Education Allowances

- The employer may provide you with an education allowance for your children as part of your salary. Such allowance received by the employee towards children's education is exempt from tax.
- However, the employee can claim a maximum of Rs.100 per month as an exemption or Rs.1200 per annum. The exemption is allowed for a maximum of 2 children.

Leave Encashment

As per labour law, every salaried person is entitled to a minimum number of paid leave every year. However, it is not necessary for an individual employee to utilise all the leave he is entitled to in a year. In fact, most employers allow employees to carry forward such unutilised paid leaves.

This would invariably leave the employee with an accumulated unutilised leave balance at the time of retirement or resignation from the company, as the case may be. This compels the employer to compensate the employees for unutilised paid leave. This concept is better known as leave encashment.

Exemption in respect of leave encashment:

- Leave encashment received during the service:
- If leave encashment is received during the service by any employee (either government or non-government), it is fully taxable.
- Leave encashment received during the time of retirement:
- If leave encashment is received at the time of retirement by a government employee, it will be fully exempted.

- If leave encashment is received at the time of retirement by non-government employees, the least of the following will be exempted: Rs. 25 lakhs
- Actual leave encashment received
- 10 months' salary (on the basis of average salary of last 10 months preceding retirement)
- Cash equivalent of unavailed leave (Based on last 10 months average salary) to his credit at the time of retirement.
- Salary = (Basic salary + DA if provided in terms of employment + commission as a fixed percentage of turnover)

Income from House Property and Taxes

A house property could be your home, an office, a shop, a building or some land attached to the building like a parking lot. The Income Tax Act does not differentiate between commercial and residential property. All types of properties are taxed under the head 'income from house property' in the income tax return. An owner for the purpose of income tax is its legal owner, someone who can exercise the rights of the owner in his own right and not on someone else's behalf. Income tax classifies the properties in two ways:

a. Self-Occupied House Property

A self-occupied house property is used for one's own residential purposes. This may be occupied by the taxpayer's family – parents and/or spouse and children. A vacant house property can also be considered self-occupied for the purpose of Income Tax.

b. Let out House Property

A house property that is rented for the whole or part of the year is considered a let-out house property for income tax purposes. A house property in excess of 2 self-occupied properties, as mentioned above, is also deemed a let-out property (treated as a let-out even if vacant).

Note: Income from letting out of vacant land is taxable under the head "Income from Other Sources" or "Profits or gains from business or profession".

Calculate Income from House Property

Here is how you compute your income from a house property:

a. Determine Gross Annual Value (GAV) of the property: The gross annual value of a self-occupied house is zero. GAV for let out property is rent for a let-out property. In case of deemed let out property GAV is the market value of the rent received.

b. Reduce Property Tax: Property tax, when paid, is allowed as a deduction from GAV of the property.

Note: The property taxes which the owner pays during the previous year are only to be deducted to arrive at NAV.

c. Determine Net Annual Value (NAV): $\text{Net Annual Value} = \text{Gross Annual Value} - \text{Property Tax}$

d. Reduce 30% of NAV towards standard deduction: 30% on NAV is allowed as a standard deduction from the NAV under Section 24 of the Income Tax Act. No other expenses such as painting and repairs can be claimed as tax relief beyond the 30% cap under this section. You can claim 30% expense deduction even if you have not actually incurred the expenses.

e. Reduce home loan interest: A deduction under Section 24 is also available for interest incurred on a housing loan used to purchase or construct a property. In the case of construction, however, the interest deduction is available only after the completion of the construction.

f. Determine Income from house property: The resulting value is your income from house property. This is taxed at the slab rate applicable to you. In case you are opting for the new regime interest deduction on housing loan is available only in case of let out property.

g. Loss from house property: When you own a self-occupied house, since its GAV is Nil, claiming the deduction on home loan interest will result in a loss from house property. This loss can be adjusted against income from other heads.

Note: There is no limit for set-off of house property loss with house property income. However, there is a limit of Rs. 2 lakhs against the set-off of house property loss to income from other heads.

If the loss exceeds Rs.2 lakhs in a year, the excess loss can be carried forward for 8 years. However, in the subsequent years, it could be only set off under the same head "Income under Head House property".

When a property is let out, its gross annual value is the rental value of the property. The rental value must be higher than or equal to the reasonable rent of the property determined by the municipality.

Tax Deduction on Home Loans

a. Tax Deduction on Home Loan Interest: Section 24

Homeowners can claim a deduction of up to Rs.2 lakh on their home loan interest if the owner or his family resides in the house property. The same treatment applies when the house is vacant. If you have rented out the property, the entire home loan interest is allowed as a deduction.

However, your deduction on interest is limited to Rs.30000 instead of Rs.2 lakhs if any of the following conditions are satisfied:

A. Condition I

The loan is taken on or after 1 April 1999, and

The purchase or construction is not completed within 5 years from the end of the FY in which loan was availed.

B. Condition II

The loan is taken before 1 April 1999.

C. Condition III

The loan is taken on or after 1 April 1999 for the purpose of repairs or renewal of the house property.

When is the deduction limited to Rs.30000?

As already mentioned, if the construction of the property is not completed within 5 years, the deduction on home loan interest shall be limited to Rs.30000. The period of 5 years is calculated from the end of the financial year in which the loan was taken. So, if the loan was taken on 30th April 2017, the construction of the property should be completed by 31st March 2023.

Note: Interest deduction can only be claimed, starting in the financial year in which the construction of the property is completed.

b. Tax Deduction on Principal Repayment

The deduction to claim principal repayment is available for up to Rs. 1,50,000 within the overall limit of Section 80C. Check the principal repayment amount with your lender or look at your loan instalment details.

Conditions to claim this deduction:

The home loan must be for the purchase or construction of a new house property.

The property must not be sold within five years of the time you took possession. Doing so will add back the deduction to your income again in the year you sell.

Stamp duty and registration charges Stamp duty and registration charges and other expenses related directly to the transfer are also allowed as a deduction under Section 80C, subject to a maximum deduction amount of Rs 1.5 lakh. Claim these expenses in the same year you make the payment for them.

c. Tax Deduction for First-Time Homeowners: Section 80EE

Section 80EE recently added to the Income Tax Act provides the homeowners, with only one house property on the date of sanction of loan, a tax benefit of up to Rs 50,000.

d. Tax Deduction for First-Time Homeowners: Section 80EEA

A new section 80EEA is added to extend the tax benefits of interest deduction for housing loan taken for affordable housing during the period 1 April 2019 to 31 March 2022. The individual taxpayer should not be entitled to deduction under section 80EE.

Allowable Deductions**Section 80C, 80CCC and 80CCD(1)**

Section 80C is the most extensively used option for saving income tax. Here, an individual or a HUF (Hindu Undivided Families) who invests or spends on stipulated tax-saving avenues can claim a deduction of up to Rs 1.5 lakh. The Indian government also supports a few tax-saving instruments (PPF, NPS, etc.) to encourage individuals to save and invest towards retirement. Expenditures/investment u/s 80C isn't allowed as a deduction from income arising due to capital gains. It means that if an individual's income comprises capital gains alone, then Section 80C cannot be used for saving tax. Some of such investments are given below and are eligible for an exemption under Section 80C, 80CCC, and 80CCD(1) up to a maximum of Rs 1.5 lakh.

- Life insurance premium
- Equity Linked Savings Scheme (ELSS)
- Employee Provident Fund (EPF)
- Annuity/ Pension Schemes

- Principal payment on home loans
- Tuition fees for children
- Contribution to PPF Account
- Sukanya Samriddhi Account
- NSC (National Saving Certificate)
- Fixed Deposit (Tax Savings)
- Post office time deposits
- National Pension Scheme

Medical Expenditure and Insurance Premium (Section 80D)

Section 80D is a deduction you can claim on medical expenses. One could save tax on medical insurance premiums paid for the health of self, family and dependent parents.

The limit for Section 80D deduction is:

- Rs.25,000 for premiums paid for self/family
- Rs.50,000 for premiums paid for senior citizen parents.

Additionally, health checkups to the extent of Rs 5,000 are also allowed and covered within the overall limit.

Deduction of up to Rs.50,000 with respect to medical expenditure incurred by the senior citizen (60 years or above) or towards senior citizen parents, provided they are not covered under any Mediclaim policy.

The taxpayer can claim a maximum deduction of Rs.50,000 including the premium amount and medical expenditure if he is a senior citizen (60 years or above). In addition to that, if he has paid the medical bills of his senior citizen parents, he can claim an additional deduction of up to Rs.50,000.

Interest on Home Loan (Section 80C and Section 24)

Another key tax-saving tool is the interest paid on home loans. Homeowners have the option to claim up to Rs.2 lakh as a deduction for interest on home loans for self-occupied property. If the house property is let out, you can claim a deduction for the entire interest pertaining to such a home loan.

The loss from house property that can be set off against other sources of income has been restricted to Rs.2 lakh.

In addition to the above, one can also claim the principal component of the housing loan repayment as a deduction under section 80C up to a maximum limit of Rs.1.5 lakh.

Deduction for Loan for Higher Studies (Section 80E)

The Income Tax Act provides a deduction for interest on education loans. The significant conditions attached to claiming such a deduction are that the loan should have been taken from a bank or a financial institution for pursuing higher studies (in India or abroad) by the individual himself or his spouse or children.

One may begin claiming this deduction beginning from the year in which the loan starts getting repaid and up to the next seven years (i.e. total of 8 assessment years) or before repayment of the loan, whichever is earlier. Even a legal guardian could avail this income tax deduction.

Donations (Section 80G)

Section 80G of the Income Tax Act, 1961 offers income tax deduction to an assessee, who makes donations to charitable organizations. This deduction varies based on the receiving organisation, which implies that one may avail a deduction of 50% or 100% of the amount donated, with or without restriction.

Deduction on Savings Account Interest (Section 80TTA)

Section 80TTA of the Income Tax Act, 1961 offers a deduction of up to Rs 10,000 on income earned from savings account interest. This exemption is available for Individuals and HUFs. In case the income from bank interest is less than Rs 10,000, the whole amount will be allowed as a deduction.

However, if the income from bank interest exceeds Rs 10,000, the amount after that would be taxable.

In the case of senior citizens (age of more than 60 years), Rs. 50,000 will be available as a deduction if he receives interest on savings account, recurring deposits as well as fixed deposits.

Interest on Home Loan (Section 80EE)

Section 80EE allows homeowners to claim an additional deduction of Rs.50,000 (Section 24) for the interest component of the home loan EMI. Subject to the following:

- The loan must not be for more than Rs 35,00,000
- The value of the property must not be more than Rs 50,00,000.
- The individual must not have any other property registered under his name at the time the loan is sanctioned.

Penalty for Late Filing u/s 234F

- As per the changed rules notified under section 234F of the Income Tax Act, filing your ITR post the deadline can make you liable to pay a maximum penalty of Rs.5,000.
- From the financial year 2021 onwards, the income tax department has reduced the maximum amount of penalty for late filing of returns to Rs 5,000 from Rs.10,000.
- To break this down for FY 2023-24; if you file your ITR before 31st July 2024 (30th September 2024 for audit and 31st October 2024 for transfer pricing cases), no penalty will be levied.
- For returns filed after 31st July 2024, the penalty limit will be increased to Rs.5,000. However, as a relief to small taxpayers, the IT department has stated that if your total income is not more than Rs 5 lakh, the maximum penalty levied for delay will only be Rs.1,000.

Payment of Interest

- If you do not file income tax returns on or before the due date, you would be required to pay interest at the rate of 1% for every month, or part of a month, on the amount of tax remaining unpaid as per section 234A. It's important to note that one's ITR cannot be filed if one hasn't paid the taxes. The calculation of the penalty will start immediately after the due date, which is usually 31 July of the relevant assessment year. So, the longer you wait the more you will have to pay.

Summary

- Unit 2.1 highlights the process of obtaining an E-PAN, a digitally issued Permanent Account Number. It is generated instantly through Aadhaar authentication and simplifies obtaining a PAN, essential for tax filing.
- Unit 2.2 explains how to register a PAN on the New Income Tax E-Filing Portal. This involves creating a user ID, verifying details, and linking PAN with the portal to access tax services such as filing returns, tracking refunds, and managing tax-related queries.
- Unit 2.3 provides a step-by-step guide to filing ITR-1 (Income Tax Return) on the Income Tax Portal. It covers logging in, selecting the appropriate form, filling out income details (salary, pension, etc.), claiming deductions, and submitting the return. This unit emphasizes the importance of accuracy in reporting income and deductions to avoid discrepancies.

Exercise



- 1) What is an E-PAN?
 - a. A digital version of PAN issued instantly through Aadhaar authentication
 - b. A physical PAN card issued by the Income Tax Department
 - c. A special PAN card for businesses
 - d. A temporary PAN valid for one year
- 2) Which of the following is NOT a step to register PAN on the New Income Tax E-Filing Portal?
 - a. Creating a user ID
 - b. Verifying details using OTP
 - c. Visiting the Income Tax Department physically
 - d. Linking PAN to the portal
- 3) What type of income can be reported using ITR-1?
 - a. Income from business or profession
 - b. Capital gains
 - c. Income from salary, one house property, or other sources (like interest)
 - d. Foreign income
- 5) Why is it important to file accurate income and deductions while filing ITR-1?
 - a. To ensure a higher refund from the Income Tax Department
 - b. To avoid legal penalties and discrepancies in tax records
 - c. To reduce the time taken for tax filing
 - d. To receive instant approval for loans

Notes



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3. Tax Collected at Source & Tax Deducted at Source



- Unit 3.1 – Tax Deducted at Source & Tax Collected at Source
- Unit 3.2 – TDS Rates
- Unit 3.3 – Due Dates & Remittances of TDS & TCS
- Unit 3.4 – Fill TDS Online



Unit 3 - Tax Collected at Source & Tax Deducted at

Unit Objectives

By the end of this unit, the participants will be able to:

1. Understand the process of obtaining an E-PAN
2. Navigate the Income Tax E-Filing Portal to register a PAN
3. Understand the steps to file an ITR-1 form online

Unit 3.1 - Tax Deducted at Source & Tax Collected at

Tax Deducted at Source and Tax Collected at Source are both incurred at the source of income.

TDS is the tax which is deducted on a payment made by a company to an individual, in case the amount exceeds a certain limit. TCS is the tax which is collected by sellers while selling something to buyers.

A TDS deduction is applicable on payments such as salaries, rent, professional fees, brokerage, commission, etc. TCS deduction is applicable on sales of goods like timber, scrap, mineral wood, and so on.

TDS applies only to payments exceeding a certain amount. TCS applies to sales of specific goods that don't include production or manufacturing material.

TDS stands for Tax Deducted at Source. It is the tax amount that the government collects directly from the recipient's income immediately when it is earned. The TDS is deducted at a certain percentage. As per the IT Act, an individual or any company can deduct this tax at the source of income if the payment for any goods or services crosses a certain amount.

The Government decides the TDS rates and thresholds for different types of goods and services for a particular financial year.

The services include the following:

- Royalty
- Technical Services
- Legal Fees
- Consulting
- Rent, etc.

In a transaction where TDS is applicable, the person or firm receiving the payment is called the deductee. On the other hand, the individual or business deducting TDS from the payment is called a deductor.

Unit 3.2 - TDS Rates

The TDS rate depends on the nature of payment, deductee, and PAN submission. There are different sections in the Income Tax Act that specify different TDS rates, nature of payment, and threshold limits for TDS.

Most Common TDS Rates:

- For payment of salary, the TDS rate is the standard slab rate or the new tax regime slab rate as opted by the employee.
- For interest on securities, the TDS rate is 10%.
- For dividend income, the TDS rate is 10%.
- For interest on post office deposits, bank deposits, or cooperative society deposits, the TDS rate is 10% for senior citizens (threshold limit ₹50,000 and others (threshold limit ₹ 40,000).
- For payment to contractors or subcontractors, the TDS rate is 1% for individuals or HUF and 2% for others (threshold limit Rs. 30,000 for single transactions and Rs. 1,00,000 for aggregate transactions).
- For rent of plant and machinery, the TDS rate is 2% (threshold limit Rs. 2,40,000).
- For rent of land or building or furniture or fitting, the TDS rate is 10% (threshold limit Rs. 2,40,000).

Calculate TDS on salary U/S 192**TDS Calculation on Salary:**

Step 1: Estimate your total taxable income for the particular financial year. This should include your salary, any other income you earn (such as rental or interest income), and any exemptions you are eligible for (House Rent Allowance, Medical Expenses, and investment deductions)

Step 2: Calculate payable Income Tax through applicable tax slabs. Read our guide “Income Tax Slabs for FY 2023-24 (AY 2024-25)”

Step 3: Divide your payable income tax by the number of months of employment to calculate the monthly TDS amount.

For example, if your estimated total taxable income for the current financial year is ₹10,00,000 and you are employed for 12 months, your monthly TDS amount would be $\text{₹}10,00,000 \times 30\% / 12 = \text{₹}25,000$.

Note: This guide will help you calculate TDS on salary under Section 192. Your Actual TDS may vary depending on the applicable tax slab.

Some additional points to keep in mind when calculating TDS on salary:

If you do not have a PAN card, your employer will deduct higher TDS at a rate of 20% plus 4% cess on other incomes, such as interest from fixed deposits, dividends, winnings from lottery or games, etc.

If you have submitted a declaration to your employer opting for the new tax regime, your TDS will be calculated using the new tax slabs and deduction rules.

Quarter ending	Deduction Month	TDS Deposit Due Dates	Due Date for TDS Return
30th June 2024	April 2024	7th May 2024	31st July 2024
	May 2024	7th June 2024	
	June 2024	7th July 2024	
30th September 2024	July 2024	7th August 2024	31st October 2024
	August 2024	7th September 2024	
	September 2024	7th October 2024	
31st December 2024	October 2024	7th November 2024	31st January 2025
	November 2024	7th December 2024	
	December 2024	7th January 2025	
31st March 2024	January 2025	7th February 2025	31st May 2025

You can claim a refund of TDS if you have overpaid tax.

Calculate TDS for other than Section 192

To calculate TDS under different sections, you need to follow these steps:

Step 1: Identify the nature of income and the relevant section that applies to it.

Step 2: Check the threshold limit for that section. If the income exceeds the threshold limit, then TDS is applicable. Otherwise, no TDS is required.

Step 3: Apply the prescribed TDS rate for that section on the income amount. If there is no PAN of the payee, then apply a higher rate of 20% plus cess.

Unit 3.3 - Due dates and remittances of TDS & TCS

Due Date to File TCS Returns for FY 2023-2024

Quarter	Quarter Period	Quarter Ending	Due Date
1st Quarter	April - June	30th June	15th July 2024
2nd Quarter	July - September	30th September	15th Oct 2024
3rd Quarter	October - December	31st December	15th Jan 2024
4th Quarter	January - March	31st March	15th May 2024

Different Types of TDS Forms

The following are the TDS return forms and the purpose for which they are used:

Type of Form	Description of the Form
Form 24Q	This form is used for reporting TDS on salary payments.
Form 26Q	This form is used to record TDS on payments such as interest, professional fees, and other such items.
Form 27Q	This form is used to report TDS on payments made to overseas firms or non-residents who are not companies.
Form 27EQ	Collection of tax at source

Unit 3.4 - Fill TDS Online

- You can visit the NDSL portal and download the TDS/TCS Return Preparation Utility (RPU) for online TDS return filings. You must also have a JRE environment downloaded and installed to run this application.
- Once downloaded, extract the zip file and open the application. It is the TDS_RPU.bat file that can be found in the extracted zip file.
- From the drop-down menu, select the applicable form number and click on the statement type. Regular in this case. Click Continue.
- Fill out all the details on the form and repeat this process for the next tabs as well. For example, deductee details in the Annexure Tab, challan details on the challan tab and so on.
- Next, download the Challan input file by clicking on TAN based view. Enter your required information and click Download Challan file. It will be a (.csv) file.
- Click 'Create File', add the .csv file and click 'Validate'. It will generate and store a 'FUV File' in your system.
- Next, log in to the E-Filing website using your TAN number.
- Under the E-file tab, click Income Tax Forms and then select File Income Tax Forms.
- Click 'Deduction of Tax at source'. You can find it at the bottom of the page.
- Select the Form number and other details. Attach the 'FUV file' that you previously generated.
- Click 'Proceed to e-verify' and select a verification option to submit your TDS return.
- You will receive an acknowledgement receipt upon successful submission. If it has been rejected, you will get a non-acceptance memo.

- TDS is the tax which is deducted on a payment made by a company to an individual, in case the amount exceeds a certain limit. TCS is the tax which is collected by sellers while selling something to buyers
- The TDS Rate depends on the nature of payment, deductee and PAN submission. There are different sections in the Income Tax Act that specify different TDS rates, nature of payment, and threshold limits for TDS.

Due Date to File TCS Returns for FY 2023-2024

Quarter	Quarter Period	Quarter Ending	Due Date
1st Quarter	April - June	30th June	15th July 2024
2nd Quarter	July - September	30th September	15th Oct 2024
3rd Quarter	October - December	31st December	15th Jan 2024
4th Quarter	January - March	31st March	15th May 2024

Type of Form	Description of the Form
Form 24Q	This form is used for reporting TDS on salary payments.
Form 26Q	This form is used to record TDS on payments such as interest, professional fees, and other such items.
Form 27Q	This form is used to report TDS on payments made to overseas firms or non-residents who are not companies.
Form 27EQ	Collection of tax at source

Summary



- TDS is the tax which is deducted on a payment made by a company to an individual, in case the amount exceeds a certain limit. TCS is the tax which is collected by sellers while selling something to buyers
- The TDS Rate depends on the nature of payment, deductee and PAN submission. There are different sections in the Income Tax Act that specify different TDS rates, nature of payment, and threshold limits for TDS.

Exercise



1) What is the use of Form 24Q

- a. This form is used for reporting TDS on salary payments
- b. This form is used to report TDS on payments made to overseas firms or non-residents who are not companies
- c. Collection of tax at source
- d. None of the above

2) When is the Due date for TDS Return for Quarter ending 30th June 2024?

- a. 7th June 2024
- b. 7th July 2024
- c. 31st July 2024
- d. 31st October 2024

3) TDS applies only to payments exceeding a certain amount. TCS applies to sales of specific goods that don't include production or manufacturing material. Is the statement correct or not?

- a. True
- b. False

Notes



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4. Employee's Provident Fund (EPF)

Unit 4.1 – Register Establishment in EPFO



Unit 4 - Employee's Provident Fund (EPF)Source

Unit Objectives

By the end of this unit, the participants will be able to:

1. Understand what EPF is and how does it secure the employee.
2. How to register the establishment in EPFO

Unit 4.1: Employee's Provident Fund (EPF)

Employees Provident Fund (EPF) is a scheme controlled by the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. It is regulated under the umbrella of Employees' Provident Fund Organisation (EPFO). PF registration is applicable for all establishments which employ 20 or more persons, subject to certain circumstances and exemptions even if they engage less than 20 employees. Under the EPF scheme, an employee has to pay a certain contribution towards the scheme and an equal contribution is paid by the employer. The employee gets a total amount including self and employer's contribution with interest, on retirement or resignation.

It is obligatory that employees who draw less than Rs 15,000 per month become members of the EPF. As per the guidelines in EPF, employees, whose 'basic pay' is more than Rs. 15,000 per month, at the time of joining, is not required to make PF contributions. Nevertheless, an employee who is drawing a pay of more than Rs 15,000 can still become a member and make PF contributions, with the consent of the Employer and Assistant PF Commissioner.

4.2 - Register Establishment in EPFO

Online registration is important for employers as they deduct the TDS from employees' salary. In order to register online, you will be required to create an account first. PF registration is obligatory for companies with more than 20 employees. The Central Government can make it compulsory for organization's with less than 20 employees to contribute towards EPF by giving them two months' notice. Organizations with less than 20 employees can also contribute towards EPF on a voluntary basis.

The employee and the employer each contribute 12% of the employee's basic salary towards EPF. In case the organization has less than 20 employees, the employer's contribution is 10%.

EPF Registration Procedure

For EPF registration procedure, an employer can choose to register either offline or online, with the online option being the preferred mode for registration today. The registration form can be downloaded from the website of the Employees' Provident Fund Organization (EPFO). Employers need to provide the following details to successfully register themselves.

EPF Registration Steps for Employers:

To register the organisation, the employer will need to visit the EPFO portal, which is https://www.epfindia.gov.in/site_en/index.php and click on the option that says, 'Establishment Registration'.

1. Clicking on 'Establishment Registration' will lead you to the next page, which is <https://registration.shramsuidha.gov.in/user/register>, where the manual can be downloaded. The user manual must be read completely by a new user before registration.
2. Click on 'Sign Up' Button.

3. Clicking on 'Sign Up' will ask for the Name, Email, Mobile Number, and Verification Code to be filled. After these details are filled, click on 'SIGN UP' to create your account.

4. There will be an option called 'Registration for EPFO-ESIC'.

5. The next page will give you an option called 'Apply for New Registration'. Clicking on that will give two options called 'Employees' State Insurance Act, 1948' and 'Employees' Provident Fund and Miscellaneous Provision Act, 1952', which can be checked and then click on the 'Submit' button'

Home > Registration > Acts Applied For

Acts Applied For

	Act(s)
☐	Employees' State Insurance Act, 1948
☒	Employees' Provident Fund and Miscellaneous Provision Act, 1952

Submit **Cancel**

6. This leads you to a page where the details of the employer such as Establishment Details, e Contacts, Contact Persons, Identifiers, Employment Details, Particulars of workers, Branch/Division, Activities, and Attachments are mentioned. All mandatory details that must be filled under each section are displayed with a red asterisk.

Home > Registration > Registration form

Common Registration form for EPFO

Back

Establishment Details | eContacts | Contact Persons | Identifiers | Employment Details | Branch/Division | Activities | Attachments

Note Required fields are indicated by an (*):

Name of the Factory/Establishment: *

Work Place Address (Address proof required in attachment)

Address: *
 Abcd
 Gidc
 Naroda
 State: *
 Gujarat

District: *
 Ahmedabad

Area Code/Pin Code: *
 380015

Nearest Police Station:

Setup Date: *
 01-11-1999

PAN: *

Establishment Category: *
 Factory

Sector (Ownership Type): *
 Private Factory

If Factory, Specify Factory License Details

Factory Licensed Under Section: *
 2m(i)

Factory License Number: *

Issued By Authority, Place: *

Date of License Registration: *
 01-11-2000

Date of Trial Production, if Factory: *
 06-11-2001

7. The summary of the registration form can be viewed on the dashboard.
8. Click on the 'Submit' button to submit the registration.
9. This is followed by the employer's Digital Signature Certificate (DSC) registration. For a fresh EPF registration application, DSC registration is mandatory.
10. On completion of DSC registration, you will receive an email from Shram Suvidha with confirmation that the registration has been completed.

Home > Registration

Registration Apply for New Registration

✓ Common Registration Submitted Successfully.

Sr. No.	Establishment	Acts Applied For	Status Date	Status / Action	ESIC/EPFO Status
☐	1 Silvertouch Engineering Pvt. Ltd. Ahmedabad, Gujarat	ESIC & EPFO	04-05-2017	Form Submitted & Lin Allocated	EPFO - Successfully submitted ESIC - Successfully registered
☐	2 Silvertouch Technology Pvt. Ltd. Porbandar, Gujarat	ESIC & EPFO	02-05-2017	Form Submitted & Lin Allocated	EPFO - Successfully submitted ESIC - Successfully registered
☐	3 Silvertouch Engineering Pvt. Ltd. Ahmedabad, Gujarat	ESIC & EPFO	04-05-2017	Form Submitted & Lin Allocated	EPFO - Successfully submitted ESIC - Successfully registered

Delete Back « » 1 of 1

Quick Links

Summary



Provident Funds and Miscellaneous Provisions Act, 1952. It aims to provide financial security and retirement benefits to employees. To comply with EPF regulations, employers are required to register their establishment with the Employees' Provident Fund Organization (EPFO). This involves submitting necessary details such as business information, employee strength, and other statutory documents. Registration ensures that both employers and employees can contribute to the EPF scheme, facilitating savings for employees' future needs and retirement.

Exercise



- 1) What is the primary objective of the Employee's Provident Fund (EPF)?
 - a. To provide health insurance to employees
 - b. To offer financial security and retirement benefits
 - c. To collect taxes from employees
 - d. To provide housing loans to employees
- 2) Which act governs the Employee's Provident Fund (EPF)?
 - a. Income Tax Act, 1961
 - b. Payment of Wages Act, 1936
 - c. Employees' Provident Funds and Miscellaneous Provisions Act, 1952
 - d. Factories Act, 1948
- 3) Who is responsible for registering an establishment in EPFO?
 - a. Employees
 - b. Employers
 - c. Government agencies
 - d. Trade unions
- 4) What is required for registering an establishment in EPFO?
 - a. Employee salary slips only
 - b. Only the company's annual financial report
 - c. Business details, employee strength, and statutory documents
 - d. Shareholder information and tax returns

Notes



Lined area for taking notes, consisting of 20 horizontal lines.

Large empty rectangular box for additional notes or drawings.



5. Employee State Insurance

Unit 5.1 – ESIC & its Applicability

Unit 5.2 – ESIC Registration Process Online



Unit 5 - ESIC and its applicability

Unit Objectives

By the end of this unit, the participants will be able to:

1. Understand what ESIC is, and the social security scheme
2. What is the ESIC Registration Eligibility?
3. What are the entities covered under ESIC?

Unit 5.1 - ESIC and its applicability

The ESI scheme is a self-financed comprehensive social security scheme devised to protect the employees covered under the scheme against financial distress arising out of events of sickness, disablement or death due to employment injuries.

The ESIC has its headquarters in New Delhi, besides 65 regional and sub-regional offices located in various states, to support the implementation of the ESI scheme. In addition, the Medical Benefit Council, a specialized body, is constituted to advise the ESIC on the administration of medical benefits.

ESIC Registration Eligibility

Any non-seasonal factory or establishment having more than 10 employees (in some states it is 20 employees) who have a maximum basic wages/salary of Rs.21,000 per month (Rs.25,000 per month in the case of persons with disability) are covered under the ESI scheme and thus, they have to mandatorily register with the ESIC within 15 days from the date of its applicability.

Under this scheme, the employer needs to contribute an amount of 3.25% of the total monthly wage payable to the employee whereas the employee needs to contribute only 0.75% of his monthly wage every month of the year. The only exemption to the employee in paying his contribution is whose daily wage is less than Rs.176/- per day.

Entities Covered Under ESIC

As per the government notification, under Section 1(5) of the ESI Act the following entities under state government are covered:

- Shops
- Restaurants or hotels engaged only in sales
- Cinemas including preview theatres
- Road motor transport establishments
- Newspaper establishments (which is not covered under the Factory Act)
- Private medical institutions.
- Private educational institutions
- Casual employees of Municipal Corporation or Municipal Bodies

When the above-mentioned establishments employ 10 or more persons, the owner/employer of the establishment must compulsorily register it with the ESIC.

The Central Government has extended the coverage under Section 1(5) of the ESI Act to the following entities under Central Government:

- Shops
- Hotels and restaurants
- Road motor transport establishments
- Cinema including preview theatres
- Newspaper establishments
- Establishments engaged in
- Insurance business
- Non-Banking Financial Companies (NBFCs)
- Port trust
- Airport authorities
- Warehousing

When the above-mentioned establishments employ 20 or more persons, the owner/employer of the establishment must compulsorily register it with the ESIC.

Unit 5.2 - ESIC Registration Process Online

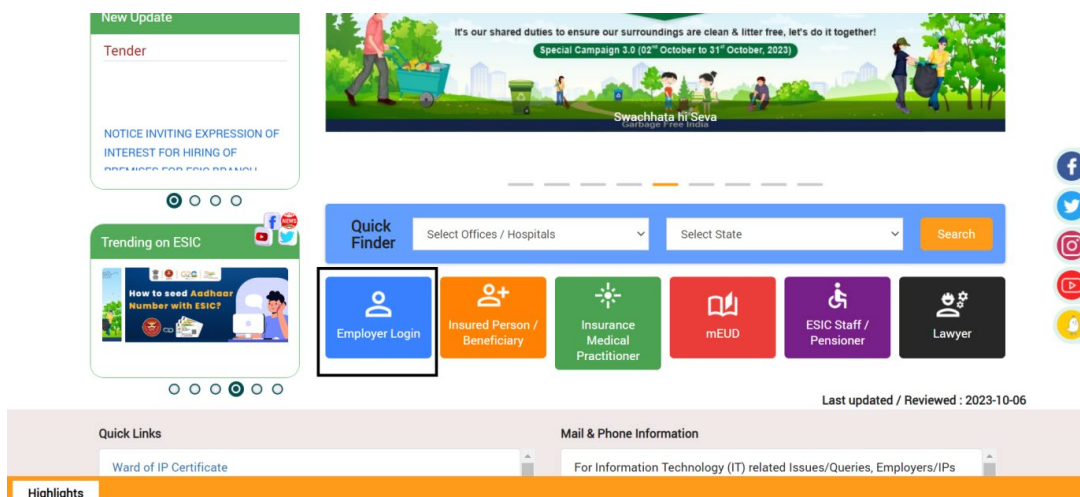
Earlier, there was manual registration. Now, the ESIC registration is completely online. The following are the steps involved in ESIC Registration:

ESIC Registration



Step 1: Log in to ESIC Portal

- An employer needs to get himself registered on the ESIC portal.
- An employer can register on the ESIC portal by clicking on the 'Employer Login' option on the home screen.



- On the next page, click on the 'Sign Up' button.



कर्मचारी राज्य बीमा निगम
Employees' State Insurance Corporation
(Ministry of Labour and Employment, Government of India)



श्रम एवं रोजगार मंत्रालय
Ministry of Labour & Employment
भारत सरकार (Government of India)

[Hindi](#)

No physical processing of paper is undertaken by ESIC for registration of Employer. If there is any complaint to the contrary, the same may be made on help-shramsuvidha@gov.in

We Are Migrating To One Unit One Identifier

Government of India plans to do away with all employer codes being issued by separate labour enforcement agencies such as ESIC, EPFO, O/O CIC(C) and DGMS etc by replacing them with new Labour Identification Number (LIN). Your unit has already been allotted a LIN and the same can be obtained online using <http://tinyurl.com/whatismylin> Please verify the information associated with your LIN before the current employer codes are rendered useless. The procedure to verify the information is given in <http://tinyurl.com/shramsuvidhahowto> For any support please contact help-shramsuvidha@gov.in

Employer Login

Username/LIN

Password

Captcha *

a3e909f

☐ Type your Captcha

Sign Up

[Forgot password?](#)

LOGIN

- After clicking on the 'Sign up' button, the employers need to fill in the details and submit the form.

SignUp * Required Fields

Company Name *:

Principal Employer Name *:

State *: ▼

Regions *: ▼

Email(Username) *:

Phone No.:

☐ Please confirm your establishment/factory under Exclusive Labour Contractor/Man Power Suppliers, Security Agencies, Contractors Supplying Labour categories. If not please register through [Common Registration Link For ESIC / EPFO](#)

[Login](#)

Step 2: Confirmation Mail

- After submitting the form for sign up to the portal, the employer will receive a confirmation mail sent to the registered mail ID and mobile number entered at the time of sign up.
- The email will contain the username and password details for registering as an employer and employee under the ESIC scheme. The sample of the confirmation email is shown below:

Step 3: Employer Registration Form-1

- Next, log in to the ESIC portal by clicking on the 'Employer Login' option on the home screen and entering the username and password received in the email. This will redirect to the page having the option of 'New Employer Registration'.
- Click on the 'New Employer Registration' option.

Last Logged In Saturday, May 19, 2018 at 3:56 PM

EMPLOYER

- [New Employer Registration](#)

- Next, select the 'Type of Unit' from the drop-down list and click on the 'Submit' button.
- The 'Employer Registration – Form 1' will appear and the employer needs to fill in the details.

User Login: nilof90@gmail.com Saturday, May 19, 2018 4:00:28 PM

Registration > Employer Registration

Unit Details Employer Details Fact/Estt Details Employee Details

Employer Registration - Form 01 * Required Fields

1. Name of the unit: ☐ Factory ☒ Establishment T.E.S.T. Company

2. Complete Postal Address of the Factory / Establishment

Address :- Test Pin Code:- 110001

Phone No.: Mobile No.: 91 7980002990

State:- Delhi District:- New Delhi Fax No.: Email:- nilof90@gmail.com

3. Police Station:- Test

4. Name of

☒ Town ☐ Revenue Village ☒ Taluk ☐ Tehsil

☒ Hudbast No. ☐ Revenue Demarcation Municipality:

5.(a) Whether the Building / Premises of Fact / Estt. is Owned or Hired:- Owned

5.(b) If Hired or There is a Change in the Name of Unit / Ownership, Please Indicate Below

5.(b)(i) ESI Code No. If Covered Earlier: Yes No

5.(b)(ii) Date from Which Earlier Fact/Estt. Closed Down:

5.(c) Terms and Conditions Under Which Property Acquired/Taken on Lease (Enclose Copy of Agreement/Relevant Deed): Browse... No file selected. Upload

- On the Employer Registration Form-1 (ESI Registration Form), the employer needs to enter the details pertaining to the unit of the employer, employer details, factory/establishment details and employee details.
- Once, the complete form is filled by the employer, he/she needs to click on the Submit' button.

Step 4: Payment for Registration

- After submission of the ESI Registration Form, i.e. Form-1, a message will be displayed on the screen for payment of advance contribution. Click on the 'Pay Initial Contributions' link.

User Login: nilof90@gmail.com Saturday, May 19, 2018 5:21:15 PM

Registration > Employer Registration > Success

Payment Of Advance Contribution

Please Pay Advance Contribution For 6 Months Through The Link Below To Complete Your Registration Procedure.

You have been registered in ESIC After realization of payment Coverage Letter (form C11) and password will be sent to your registered e-mail

[Pay Initial Contribution](#)

Or

- The initial contribution amount will be displayed. Select the 'Online' option and click on the 'Submit' button.
- The 'Challan Number' will be displayed on the screen. Note down the challan number and click on the 'Continue' button.
- The 'Payment Gateway' page will open where the employer needs to select the mode of payment and fill the amount to be paid.

Step 5: Registration Letter

- On the successful payment of six months advance contribution, the system generated Registration Letter (C-11) is sent to the employer on email which will contain a 17 digit Registration Number by the ESIC department.
- The Registration Letter (C-11) is a valid proof of registration of the employer.
- The sample of the Registration Letter (C-11) is provided below:



ESIC Registration



Summary



- The ESI scheme is a self-financed comprehensive social security scheme devised to protect the employees covered under the scheme against financial distress arising out of events of sickness, disablement or death due to employment injuries.
- Under this scheme, the employer needs to contribute an amount of 3.25% of the total monthly wage payable to the employee whereas the employee needs to contribute only 0.75% of his monthly wage every month of the year. The only exemption to the employee in paying his contribution is whose daily wage is less than Rs.176/- per day.
- When the mentioned establishments, as per Government regulations, employ 10 /20 or more persons, the owner/employer of the establishment must compulsorily register it with the ESIC.

Exercise



- 1) The ESI scheme is a self-financed comprehensive social security scheme devised to protect the _____?
 - a. Employees
 - b. Employer
 - c. None of these
 - d. All the above (a & b)

- 2) What is the maximum wage limit for which the applicability of registration comes?
 - a. 21,000, and 25,000 (disabled persons)
 - b. 15,000 and 20,000 (disabled persons)
 - c. 18,000 and 20,000 (disabled persons)
 - d. 25,000 and 25,000 (disabled persons)

- 3) The Employer needs to fill in the details for registration in?
 - a. Form 1
 - b. Form 10
 - c. Form 2
 - d. Form 15

Notes

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



6. Digital Signature Certificate

Unit 6.1 – Digital Signature Certificate

Unit 6.2 – How to get a Digital Signature Certificate?



Unit 6 - Digital Signature Certificate

Unit Objectives

By the end of this unit, the participants will be able to:

1. To understand the concept and significance of a Digital Signature Certificate (DSC) in ensuring secure and authenticated digital transactions
2. To identify the role of Certifying Authorities (CAs) in issuing Digital Signature Certificates
3. To learn the process and requirements for obtaining a Digital Signature Certificate, including necessary documents and verification steps
4. To explore the various uses of DSCs in digital platforms, such as e-filing of tax returns, company filings, and signing legal or official documents securely
5. To gain knowledge of the format and secure storage of a Digital Signature Certificate, particularly through USB tokens

Unit 6.1: Digital Signature Certificate

A Digital Signature Certificate (DSC) is necessary to submit various online forms to the Government of India. It is used to sign electronic documents, emails and other digitally transmitted documents. They enhance security using encryption technology. DSCs are predominantly utilised when businesses need to digitally sign online documents, securely authenticate the signature, and validate the signed copy.

A Digital Signature Certificate (DSC) is a secure digital key that is issued by the Certifying Authorities (CA) for the purpose of validating and certifying the identity of the person holding this certificate. Digital signatures make use of public key encryptions to create the signatures.

A DSC contains information about the user's name, pin code, country, email address, date of issuance of certificate and name of the certifying authority. The DSCs are usually valid for one to two years. However, they can be renewed before the expiry period.

Digital Signature Certificate Advantages

Authentication: Helpful in authenticating the personal information details of the individual holder when conducting business online.

Reduced cost and time: Instead of signing the hard copy documents physically and scanning them to send them via e-mail, you can digitally sign the PDF files and send them much more quickly. A DSC holder does not have to be physically present to conduct or authorize a business.

Data integrity: Documents that are signed digitally cannot be altered or edited after signing, which makes the data safe and secure. Government agencies often ask for these certificates to cross-check and verify the business transaction.

Authenticity of documents: Digitally signed documents give confidence to the receiver to be assured of the signer's authenticity. They can take action on the basis of such documents without getting worried about the documents being forged.

Importance of DSC for Fulfilling Statutory Compliances

Individuals and entities who are required to get their accounts audited have to file their income tax return compulsorily using a digital signature. Furthermore, the Ministry of Corporate Affairs has made it mandatory for companies to file all reports, applications, and forms using a digital signature only.

Under GST also, a company can get registered only by verifying the GST application through a digital signature. The use of a digital signature is necessary even for filing all applications, amendments and other related forms.

Types of DSCs

1. Sign

A person can use Sign Certificates for signing a document. It can be affixed to a PDF, files or documents for GST returns submission, income tax returns, MCA online forms and other web-based services. It validates the integrity of the document and authenticates the user's identity. It assures the receiver that the data mentioned is unaltered and the document is untampered.

2. Encrypt

A person can use the Encrypt Certificate to encrypt files, documents or other sensitive and confidential data. DSC encryption is for confidential documents and data. It helps enterprises and companies to encrypt and upload documents on web portals. This certificate can also be used to encrypt personal data and send it securely. Encrypt DSC is suitable for e-commerce documents, legal documents, e-tender filing documents and other confidential records.

3. Sign and Encrypt

A person can use the Sign and Encrypt Certificate for both signing and encrypting purposes. It is usually used for filing government documents, forms and applications. It is suitable for those users who need to maintain and authenticate the confidentiality of the data exchanged.

Unit 6.2: How to get a digital signature certificate?

Visit any of the CA websites, select the DSC Class 3 registration/application on their homepage and proceed to fill out the form.

You need to fill in the below necessary details on the DSC application form:

- Class of the DSC.
- Validity.
- Type: Only sign or sign and encrypt.
- Applicant name and contact details.
- Residential address.
- GST number and identity details of proof documents.
- Declaration.
- Document as proof of identity.
- Document as proof of address.
- Attestation officer.
- Payment details.

Next, upload your recent photograph and e-sign the declaration.

Upload the required documents. However, if the CAs are offering Aadhaar eKYC-based authentication, you can select this option. If you select this option, you do not have to upload any supporting documents.

Make the payment for the issuance of the DSC and submit the form.

Steps to Apply for a Digital Signature Certificate

STEP 1: Go to the Certifying Authorities website

There are around 15 CA that are licensed to issue Digital Certificates in India. The list of the Certifying Authorities, along with their website link, is given here. Visit any of the CA websites, select the DSC Class 3 registration/application on their homepage and proceed to fill in the form.

STEP 2: Fill the necessary details

You need to fill in the below necessary details on the DSC application form:

- Class of the DSC.
- Validity.
- Type: Only Sign or Sign & Encrypt.
- Applicant Name and Contact Details.
- Residential Address.
- GST Number & Identity Details of Proof Documents.
- Declaration.
- Document as proof of identity.
- Document as proof of address.
- Attestation Officer.
- Payment Details.

On filling all the necessary details, you must upload your recent photograph and e-sign the declaration. Check thoroughly for completion of the form. Take a print of the completed form and preserve it.

STEP 3: Proof of identity and address

An attesting officer must attest the supporting documents (proof of identity and address) uploaded to the DSC application. Ensure the sign and seal of the attesting officer are visibly clear on the supporting documents.

If the CAs are offering Aadhaar eKYC-based authentication, you can select this option. If you select this option, you do not have to upload any supporting documents.

You can also directly approach the CAs with original supporting documents and self-attested copies of the original documents. In such a case, supporting documents need not be attested by an attesting officer.

You can also upload a letter/certificate issued by a bank and certified by the bank manager containing your name, PAN and address as supporting documents. In this case, no other attestation is required.

STEP 4: Payment for DSC

Once the DSC application form is filled out and the documents are uploaded, you must make the payment for the issuance of the DSC. Payment can be made through online modes, such as net banking, credit card, debit card or UPI payment.

STEP 5: Issuance of DSC

After completing the above-mentioned steps, i.e. filling in the DSC application, providing the necessary documents and payment, submit the DSC application. The CAs will verify your application and documents and issue the DSC electronically. They will send an encrypted pen drive containing your DSC by post.

Summary



- A Digital Signature Certificate (DSC) is necessary to submit various online forms to the Government of India. It is used to sign electronic documents, emails, and other digitally transmitted documents. They enhance security using encryption technology. DSCs are predominantly utilised when businesses need to digitally sign online documents, securely authenticate the signature, and validate the signed copy.
- A DSC contains information about the user's name, pin code, country, email address, date of issuance of certificate and name of the certifying authority. The DSCs are usually valid for one to two years. However, they can be renewed before the expiry period
- Individuals and entities who are required to get their accounts audited have to file their income tax return compulsorily using a digital signature. Furthermore, the Ministry of Corporate Affairs has made it mandatory for companies to file all reports, applications, and forms using a digital signature only.
- Under GST also, a company can get registered only by verifying the GST application through a digital signature. The use of a digital signature is necessary even for filing all applications, amendments and other related forms.
- A person can use Sign Certificates for signing a document. It can be affixed to a PDF, files or documents for GST returns submission, income tax returns, MCA online forms and other web-based services. It validates the integrity of the document and authenticates the user's identity. It assures the receiver that the data mentioned is unaltered and the document is untampered.
- A person can use the Encrypt Certificate to encrypt files, documents or other sensitive and confidential data. DSC encryption is for confidential documents and data. It helps enterprises and companies to encrypt and upload documents on web portals. This certificate can also be used to encrypt personal data and send it securely. Encrypt DSC is suitable for e-commerce documents, legal documents, e-tender filing documents and other confidential records.
- A person can use the Sign and Encrypt Certificate for both signing and encrypting purposes. It is usually used for filing government documents, forms and applications. It is suitable for those users who need to maintain and authenticate the confidentiality of the data exchanged.

Exercise



- 1) What are the advantages of DSC?
 - a. Authentication
 - b. Reduced Cost and time
 - c. Data integrity
 - d. All of the above

- 2) What are the types of DSC?
 - a. Sign
 - b. Encrypt
 - c. Sign and Encrypt
 - d. All of the above

- 3) Is Aadhar e-verification mandatory in taking DSC?
 - a. Yes
 - b. No
 - c. Depends

- 4) A DSC contains information about the user's name, pin code, country, email address, date of issuance of certificate and name of the certifying authority. Is the statement correct?
 - a. Yes
 - b. No

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



7. Micro, Small and Medium Enterprises

Unit 7.1 – Udyog Aadhar Registration



Unit 7 - Micro, Small and Medium Enterprises

Unit Objectives

By the end of this unit, the participants will be able to:

1. Understand what Udyog Aadhar Registration is
2. What are the benefits provided to MSME
3. Udyog Aadhaar Registration Process
4. Benefits of Udyog Registration

Unit 7.1: Udyog Aadhar Registration

In recent times, for boosting small-scale businesses in the country, the Government of India had initiated the Udyog Aadhaar Registration (UAM) process. However, currently, the Udyog Aadhaar Registration has migrated to Udyam Registration. The MSME's (Micro, Small and Medium Enterprises) have to apply for Udyam Registration to obtain the benefits provided to MSME by the government.

Earlier, if you wished to start a business and get SSI Registration or MSME Registration, you needed to go through a lot of paperwork. You needed to fill 2 forms:

- Entrepreneur Memorandum-I
- Entrepreneur Memorandum-II (EM-II).

The Udyog Aadhar Registration was initiated to simplify the MSME or SSI registration. Industries registered with Udyog Aadhar became entitled to receive the benefits of several government schemes such as subsidies, easy loan approvals etc.

Udyog Aadhaar Registration Process

The SME (Small and Medium Scale Enterprises) owner needed to fill in a one-page form that they could do either online or offline. For online registration, the applicant has to visit the official website. If someone wished to register for more than one industry, then they needed to opt for individual registration.

In this form, the MSME had to self-certify its existence, details of the business activity, bank account, ownership and employment details and other information. Here, during this registration process, the individuals needed to provide their self-certified certificates. As mentioned above, no registration fees are required to be paid for this process.

After filling in the details and uploading the same, the registration number would be generated and the same would be mailed to the email address given in the UAM which should contain unique UAN (Udyog Aadhaar Number).

Note: The UAM registration does not exist anymore. Any individual wishing to obtain MSME registration has to apply for Udyam Registration. The Udyam Registration process is similar to the UAM Registration process. However, now the MSME registration is completely online and there is no offline registration.

Benefits of Udyog Aadhar Registration

- After registering their MSME, the applicants will receive the benefits of all the government schemes such as an easy loan, loan without guarantee, loans with subsidised rates of interest etc.
- The applicant will receive financial support for participating in foreign expos to showcase their products.
- The applicant will also be eligible for government subsidies.
- Registration would facilitate hassle-free opening of current bank accounts in the name of the business.
- It would also allow businesses to apply for government micro business loans and other such related beneficial schemes.

Summary



- In recent times, for boosting small-scale businesses in the country, the Government of India had initiated the Udyog Aadhaar Registration (UAM) process. However, currently, the Udyog Aadhaar Registration has migrated to Udyam Registration. The MSME's (Micro, Small and Medium Enterprises) have to apply for Udyam Registration to obtain the benefits provided to MSME by the government
- The SME (Small and Medium Scale Enterprises) owner needed to fill in a one-page form that he could do either online or offline. For online registration, the applicant had to visit the official website.
- The UAM registration does not exist anymore. Any individual wishing to obtain MSME registration has to apply for Udyam Registration. The Udyam Registration process is similar to the UAM Registration process. However, now the MSME registration is completely online and there is no offline registration
- After registering their MSME, the applicants will receive the benefits of all the government schemes such as an easy loan, loan without guarantee, loans with subsidized rates of interest etc.
- The applicant will receive financial support for participating in foreign expos to showcase their products.

Exercise



- 1) What is MSME?
 - a. Micro, small and medium enterprise
 - b. Macro, small and medium enterprise
 - c. Micro, small and macro enterprise
 - d. None of the above

- 2) The MSME had to self-certify its existence, details of the business activity, bank account, ownership and employment details and other information. Is the statement correct?
 - a. True
 - b. False

- 3) What are the Benefits of Udyog Aadhar registrations?
 - a. The applicant will also be eligible for government subsidies
 - b. The applicant will receive financial support for participating in foreign expos to showcase their products.
 - c. Registration would facilitate hassle-free opening of current bank accounts in the name of the business
 - d. All of the above

Notes

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



8. Ministry of Corporate Affairs

- Unit 8.1 – MCA 21 Service, MCA Registration & MCA V3
- Unit 8.2 – DIR-3 KYC – Application for KYC of Directors
- Unit 8.3 – Guide to File e-Form DIR-3 KYC
- Unit 8.4 – Adding a Director to your Company
- Unit 8.5 – Removing of Director from a Company
- Unit 8.6 – Submission of Form DIR-11 by the Resigning Director



Unit 8 - Ministry of Corporate Affairs

Unit Objectives

By the end of this unit, the participants will be able to:

1. To understand the role and functionalities of the Ministry of Corporate Affairs (MCA), including the MCA 21 service, MCA registration process, and the latest MCA V3 platform
2. To learn about the DIR-3 KYC process, which ensures compliance by verifying and updating the KYC details of directors
3. To gain knowledge of the step-by-step procedure for filing e-Form DIR-3 KYC for directors' identification and verification
4. To explore the process of adding a director to a company, ensuring compliance with legal requirements under the Companies Act
5. To understand the procedure for filing Form DIR-12 to report the appointment, resignation, or change in particulars of directors to the MCA
6. To provide insights into the submission of Form DIR-11 by a resigned director, enabling proper communication and compliance with statutory requirements

Unit 8.1 - Ministry of Corporate Affairs

The Ministry of Corporate Affairs (MCA) launched the MCA 21 portal in 2006, which enables secure and easy access to MCA services in an assisted manner for professionals, corporate entities and the general public. The MCA 21 portal aims at interoperability with the National e-Governance Services Delivery Gateway (NSDG). It will help extend MCA services to businesses through multiple front-end delivery channels and provide other value-added services above the base services offered by the MCA 21.

Objectives of the MCA 21 Portal

The MCA 21 portal is designed to automate all processes related to the compliance and legal requirements under the Companies Act, 1956, Companies Act, 2013 and the Limited Liability Partnership (LLP) Act, 2008. It will help the business community to fulfill their statutory obligations.

Benefits of the MCA 21 Portal

The MCA 21 portal provides the following benefits:

- Enables businesses and entrepreneurs to easily and quickly register a company and file statutory documents online
- Provides access to public documents online
- Helps effective and faster resolution of public grievances
- Helps to register and verify charges easily
- Ensures effective and proactive compliance with corporate governance and relevant laws
- Enables the MCA employees to give best-of-breed services

MCA 21 Registration Process

Any individual/business user can register on the MCA 21 portal by following the below steps:

Step 1: Visit the MCA website.

Step 2: Click on the 'Sign In/Sign Up' button on the top right corner of the homepage.

Step 3: Click the 'Register' button on the next page.

Step 4: Enter the required details and click on the 'Submit' button.

The registration will be complete, and an individual/business user can log in to the MCA 21 portal by entering the username and password and clicking on the 'Login for V3 Filing' button.

Unit 8.2 - DIR-3 KYC – Application for KYC of Directors

(DIN) is a unique identification number given to a person wanting to be a director or an existing director of a company. In this digitized era, application in e-Form DIR-3 was sufficient to obtain DIN. This was a one-time process for any person who wants to be a director in one or more companies.

However, now with the move of the Ministry of Corporate Affairs (MCA) to update its registry, all directors with a DIN will have to submit their KYC details annually in e-Form DIR-3 KYC.

Who has to file e-Form DIR-3 KYC?

As per MCA recent announcement, any director who was allotted a DIN by or on 31st March 2018 and whose DIN is in approved status, will have to submit his/her KYC details to the MCA. Further, this procedure is mandatory for the disqualified directors too.

From the Financial Year 2019-20 onwards, it is mandatory for every director who has been allotted a DIN on or before the end of the financial year and whose DIN is in approved status, will have to file form DIR-3 KYC before 30th September of the immediately next financial year.

There are two types of e-Form DIR-3 KYC, which are as follows:

DIR-3 KYC - Any director who is filing e-Form DIR-3 KYC for the first time after allotment of DIN or whose details are required to be updated/changed must file this form.

DIR-3 KYC (Web) - Any director who has already filed the e-Form DIR-3 KYC/DIR-3 KYC (Web) in the previous year can file this form when there is no change in his/her KYC details. In this e-Form, the basic details of the director will be pre-filled from the MCA data and, thus, cannot be changed.

Unit 8.3 - Guide to file e-Form DIR-3 KYC

Let's take a look at the steps involved in filing a DIR- 3 KYC:

Step 1: Login to MCA website

Login to the MCA website by clicking 'Sign In/Sign Up' button on the homepage. If you have not registered on the MCA website, you can register by clicking the 'Register' button, entering the required details and logging in by entering the User ID and password.

Step 2: Enter the mobile number and email

After logging into the MCA website, go to 'MCA Services' tab, then 'Company e-Filing', 'DIN Related Filings' and click 'Form DIR-3 KYC' or 'Form DIR-3 KYC Web'. On the form, the director must enter the DIN number, mobile number and email. OTP will be sent to mobile number and email. Enter the OTP and click on 'Next'.

Step 3: Enter the details in the DIR-3 KYC Form

The director has to enter the below details on the next page:

- Name
- Father's name
- Nationality
- Date of birth
- Gender
- PAN number
- Mobile number
- OTP sent to mobile number
- Email ID
- OTP sent to email ID
- Aadhaar number
- Permanent residential address
- Present residential address

If the director is filling e-Form DIR-3 KYC (Web), the above details will be pre-filled. The details which are not pre-filled will have to be filled in by the director.

Note: It is mandatory to declare Permanent Account Number (PAN). After entering PAN details, the director will have to click on the 'Verify income-tax PAN' button. The system will verify the details based on the PAN card number. If the foreign nationals do not have a PAN, the name mentioned in the form must be the same as the name mentioned in the DSC for successful validation.

Step 4: Attachments and e-Form certification

Next, the director must upload the required documents. After documents are attached, the director must make the declaration that the information provided by him/her on the e-Form DIR-3 KYC is correct and attach his/her DSC. The e-Form should also be digitally signed by a practising CA, CS or Cost Accountant. It is important to enter the details of the practising professional and then attach their digital signature.

Last, click the 'Submit' button to submit the DIR-3 KYC form.

Unit 8.4 - Adding a Director to Your Company

Step 1: The proposed director should obtain a DSC if they do not have a DSC.

Step 2: The proposed director should obtain a DIN in Form DIR-3 if they do not have an active DIN.

Step 3: The company should conduct a general meeting to pass a resolution for appointing the new director.

Step 4: The proposed director should give consent to the company for their appointment as a director in Form DIR-2. Once the company obtains the DIR-2 from the proposed director, the person is appointed as a director.

Step 5: After the director is appointed, the company should issue the appointment letter to the director.

Step 6: After the letter of appointment is issued, the company must file form MGT-14, DIR-2 and DIR-12 with the ROC about the appointment within 30 days.

Step 7: The company must make necessary entries in the Register of Director and Key Managerial Personals maintained by the company.

Unit 8.5 - Removal of Director from a Company

Company directors oversee the management and operations of a business, while shareholders own the company. Situations may arise where shareholders opt to remove a director due to inadequate performance or other concerns, or a director may choose to resign. Removing a director is a significant corporate action that requires careful deliberation and strict compliance with the legal framework provided by the Companies Act 2013 or applicable local laws. Whether initiated by an ordinary resolution, board resolution, or judicial order, the process must be conducted fairly, transparently, and in the company's best interest.

Filing of form DIR-12

Form DIR-12, mandated by the Companies Act 2013, must be filled out and submitted to document the official removal of a director. This form is a crucial part of the legal procedure for removing a director from their office.

Procedure for Director Removal

The procedure for removing a director from a company involves several steps, which are outlined below:

Director's Voluntary Resignation

Essential Obligations:

A director's resignation becomes effective on the date the company receives the notice or on a later date specified by the director in the notice, whichever comes later.

Even after stepping down, a resigned director remains accountable for any offences committed during their term.

A director can step down from their position by submitting a written resignation to the company. Upon receiving this resignation, the Board is required to acknowledge it formally. The company must notify the

Registrar of Companies about the resignation and include this information in the directors' report presented at the next General Meeting, as stipulated by Section 168 of the Companies Act, 2013.

Mandatory Requirements

The effective date of a director's resignation is either the date the company receives the notice or a later date specified by the director within that notice, depending on which comes last. Additionally, a director who resigns remains responsible for any legal infractions during their time in office.

The following procedure is to be followed.

- **Schedule a Board of Directors Meeting:** Following Section 173 and Secretarial Standard-1 (SS-1), a board meeting should be arranged.
- **Notification of Board Meeting:** After receiving a resignation letter, the company must send out a board meeting notice to all directors at their registered addresses no later than 7 days before the meeting. In urgent situations, a shorter notice period is permissible.
- **Preparation of Meeting Documents:** The meeting notice should accompany the agenda, explanatory notes, and a draft resolution.
- **Conduct the Board Meeting:** The board should convene to acknowledge the resignation letter submitted by the director.
- **Delegation for ROC Filings:** Assign the Company Secretary, CFO, or director to submit the necessary forms and documentation to the Registrar of Companies.

Disclosure Requirements for Listed Companies: Public companies must report the resignation to the stock exchange promptly, adhering to specific timelines based on the nature and origin of the event or information, as mandated by Regulation 30 & 46(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Distribution of Draft Minutes: Within 15 days following the board meeting, draft minutes should be sent to all directors via hand delivery, speed post, registered post, courier, or email for their review, per the established procedures for minute preparation and approval.

Submission of Form DIR-12 to the Registrar of Companies (ROC):

Within 30 days following the receipt of the director's resignation notice, the company must inform the ROC by submitting Form DIR-12, accompanied by the following documents:

- A certified true copy of the Board Resolution.
- The resignation notice from the director.
- Proof of the director's cessation from the board.

Unit 8.6 - Submission of Form DIR-11 by the Resigning Director

The director who has resigned can send a copy of their resignation to the Registrar of Companies (ROC) using Form DIR-11 within 30 days from the date of their resignation.

This submission should include:

- The resignation notice that was submitted to the company.
- Evidence of the notice being dispatched.
- An acknowledgement from the company confirming receipt of the resignation.

Updating the Register of Directors:

The company must update the Register of Directors and Key Managerial Personnel to reflect the resignation and any other necessary changes.

Penalties for Delayed Submission of Form DIR-12

If a company fails to file Form DIR-12 within the stipulated 30-day period following a director's resignation, it faces escalating penalties based on the extent of the delay:

- 30 to 60 days delay: The penalty incurred will be double the standard government fees.
- 60 to 90 days delay: The penalty increases to four times the government fees.
- Beyond 90 days delay: A significant penalty of ten times the government fees is applied.
- Exceeding 180 days delay: The penalty reaches twelve times the government fees, and the company might also face legal actions for compounding offences.

It's crucial for companies to adhere to the filing deadlines to avoid these penalties and ensure compliance with regulatory requirements.

Summary



- The MCA 21 portal is designed to automate all processes related to the compliance and legal requirements under the Companies Act, 1956, Companies Act, 2013 and the Limited Liability Partnership (LLP) Act, 2008. It will help the business community to fulfill their statutory obligations.
- (DIN) is a unique identification number given to a person wanting to be a director or an existing director of a company. In this digitized era, application in e-Form DIR-3 was sufficient to obtain DIN. This was a one-time process for any person who wants to be a director in one or more companies.
- As per MCA recent announcement, any director who was allotted a DIN by or on 31st March 2018 and whose DIN is in approved status, will have to submit his/her KYC details to the MCA. Further, this procedure is mandatory for the disqualified directors too.
- DIR-3 KYC - Any director who is filing e-Form DIR-3 KYC for the first time after allotment of DIN or whose details are required to be updated/changed must file this form.
- Company Directors oversee the management and operations of a business, while shareholders own the company. Situations may arise where shareholders opt to remove a director due to inadequate performance or other concerns, or a director may choose to resign. Removing a director is a significant corporate action that requires careful deliberation and strict compliance with the legal framework provided by the Companies Act 2013 or applicable local laws.
- Form DIR-12, mandated by the Companies Act 2013, must be filled out and submitted to document the official removal of a director. This form is a crucial part of the legal procedure for removing a director from their office.
- The company must update the Register of Directors and Key Managerial Personnel to reflect the resignation and any other necessary changes.
- If a company fails to file Form DIR-12 within the stipulated 30-day period following a director's resignation, it faces escalating penalties based on the extent of the delay:

Exercise



- 1) The MCA 21 portal is designed to automate all processes related to the compliance and legal requirements under the _____.
 - a. Companies Act 1956
 - b. LLP Act 2008
 - c. Companies Act 2013
 - d. All of the above

- 2) What are the benefits of MCA21 portal?
 - a. Provide access to public documents online
 - b. Helps effective and faster resolution of public grievances
 - c. Helps to register and verify charges easily
 - d. All of the above

- 3) Why is Form DIR-12 Filed?
 - a. Removing a Director from the company
 - b. Addition of new directors
 - c. E-KYC of directors
 - d. None of the above

- 4) Who has to sign the E-Certification/ Forms?
 - a. Practicing CA
 - b. Practicing CS
 - c. Practicing Cost Accountant
 - d. Any one of them

Notes



Lined area for taking notes, consisting of 20 horizontal lines.

Large empty rectangular box for additional notes or content.

9. Employability Skills (DGT/VSQ/N0102) (60 Hrs.)



Employability Skills is available at the following location



<https://www.skillindiadigital.gov.in/content/list>

Employability Skills



Skill India

कौशल भारत - कुशल भारत



सत्यमेव जयते
GOVERNMENT OF INDIA
MINISTRY OF SKILL DEVELOPMENT
& ENTREPRENEURSHIP



Address: Banking, Financial Services & Insurance (BFSI) Sector Skill Council of India

1407, Lodha Supremus Powai, Opp Saki Vihar Telephone Exchange,
Saki Vihar Road, Powai Mumbai – 400072

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Price: