

Participant Handbook

Sector
BFSI

Sub-Sector
Lending

Occupation
Finance and Accounts

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GST
Assistant

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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. ”



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BFSI SECTOR SKILL COUNCIL OF INDIA

for

SKILLING CONTENT - PARTICIPANT HANDBOOK

Complying to National Occupational Standards of
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QP 8401 NSQF Level 4

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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 Guide

The Indian banking and financial industry are in a state of major expansion and transformation as 2023 concludes. Significant turning points, legislative changes, and technical developments throughout the year helped pave the way for the development of a financial ecosystem that is more robust, inclusive, and efficient. Given its continued ability to innovate, adapt, and prosper in a world growing more digitally connected, the sector's contribution to determining India's economic future appears more potential than ever. The industry continues to grow, and the industry is expected to create 5 million jobs by 2025. To meet the industry's demand the BFSI sector trains youth on the various job roles and makes them ready to be deployed.

This Participant Handbook is based on the Business Correspondent/Facilitator Qualification Pack (BSC/Q8401) and is designed to enable training for the following National Occupational Standards (NOSs):

1. BSC/N8106: Identifying Taxable Event
2. BSC/N8107: Maintaining Tax Records and Filing Tax Returns
3. DGT/VSQ/N0102: Employability Skills (60 Hours)

The key learning outcomes and the skills gained by the participant are defined in their respective units. After completing this training, the participant will be able to interact with the customer whose payment is outstanding, help in making debt management plans, and provide solutions to customer queries & complaints, while adhering to the policies and standards laid by the RBI. We hope that this Participant Handbook will provide a great deal of learning support to our young friends to build attractive careers in the BFSI industry

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Symbols Used

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1. Tax Structure

- Unit 1.1 - Tax structure in India
- Unit 1.2 - Direct Tax
- Unit 1.3 - Indirect Tax
- Unit 1.4 - Feature of Indirect Tax



Key Learning Outcomes



1. A brief structural overview of IGST, CGST, SGST, UTGST
2. Learning all the fundamental aspects of tax and conceptual overview of GST.
3. Acquiring information on the merits of GST and its dual model

Unit 1 - Tax Structure In India

Unit Objectives

1. Learn about the Tax structure In India
2. Understand the Concept of Tax
3. A brief structural overview of GST
4. Understand Dual GST Model
5. Identify the applicability of GST

Unit 1.1 - Tax Structure in India

The government of India provides various facilities to people, like roads and transportation, hospitals, education and so on. For providing all these facilities, the government need funds. These funds are raised by the government through tax.

That means tax is an important revenue source for the government.

Unit 1.2 - Overview of Financial Accounting & Reporting

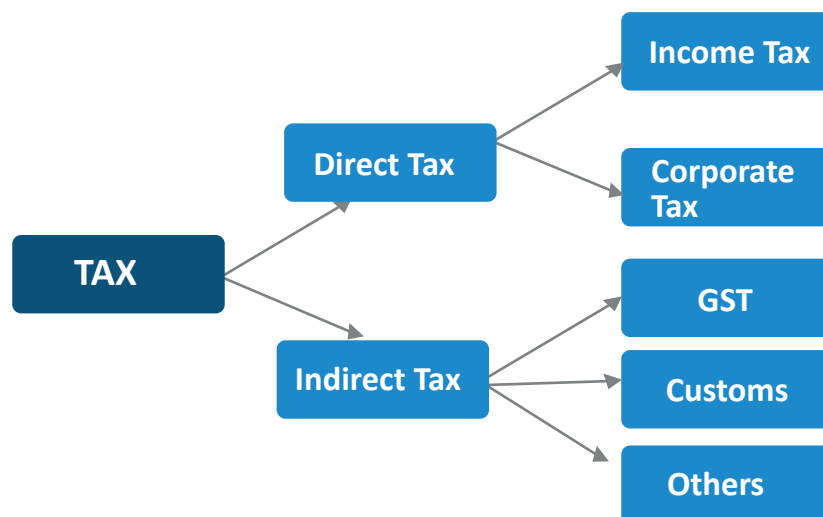


Fig 1.1

The Tax collected by the government directly from the taxpayers, is called Direct Tax, which means that there are no intermediaries between the taxpayer and the government.

Example -

- **Income Tax** - The term "income tax" refers to a type of tax that the government impose on income generated by businesses and individuals within their jurisdiction.
- **Corporate Tax** - A corporate tax, also called corporation tax or company tax, is a direct tax imposed on the income or capital of corporations or analogous legal entities.

Unit 1.3 - Indirect Tax

The Tax collected by the government indirectly from taxpayers is called Indirect Tax, which means that there is an intermediary between the taxpayer and the government. This intermediary collects the tax from the taxpayers on behalf of the government.

Example -

- **GST** - Goods and Services Tax is an indirect tax used in India on the supply of goods and services.
- **Customs** - Customs duty refers to the tax imposed on goods when they are transported across international borders.

Unit 1.4 - Features of Indirect Tax

- Tax is an important revenue source for the government
- Clear shifting of tax burden
- Promotes social welfare
- It directly affects the price of commodities and services which leads to an inflationary trend

Summary

- India's tax structure is a system comprising both direct and indirect taxes, administered at the central and state levels. This tax structure aims to ensure equitable revenue generation for the government while supporting economic growth and development. Taxes are broadly classified into direct and indirect taxes.
- Direct Taxes: A direct tax is a kind of charge, which is imposed directly on the taxpayer and paid directly to the Government by the persons (juristic or natural) on whom it is imposed. A direct tax is one that cannot be shifted by the taxpayer to someone else. A significant direct tax imposed in India is the income tax.
- Indirect Taxes: If the taxpayer is just a conduit and at every stage the tax incidence is passed on till it finally reaches the consumer, who really bears the brunt of it, such tax is indirect tax. An indirect tax is one that can be shifted by the taxpayer to someone else. The indirect taxes are GST, Customs Duty and others.

Exercise



1. Which of the following is a direct tax?
 - a. Goods and Services Tax (GST)
 - b. Income Tax
 - c. Customs Duty
 - d. Excise Duty

2. Which of the following direct tax was abolished in India in the year 2015?
 - a. Excise Duty
 - b. Wealth Tax
 - c. Customs Duty
 - d. Service Tax

3. Which authority administers direct taxes in India?
 - a. Central Board of Direct Taxes (CBDT)
 - b. Central Board of Indirect Taxes and Customs (CBIC)
 - c. Reserve Bank of India (RBI)
 - d. Ministry of Finance

Descriptive Questions:

1. Differentiate between direct and indirect taxes.
2. Enumerate different types of direct and indirect taxes.
3. Explain the salient features of indirect taxes.

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.

Figure 1. A schematic diagram of the experimental design. The subjects were divided into two groups: the control group and the intervention group. The control group received a standard curriculum, while the intervention group received a curriculum that included a module on the effects of alcohol on the brain. The subjects were then assessed on their knowledge of the effects of alcohol on the brain. The results showed that the intervention group had significantly higher knowledge scores than the control group.



2. Introduction to Goods and Services Tax

- Unit 2.1 - Overview Of GST
- Unit 2.2 - What Is GST
- Unit 2.3 - Advantages of GST
- Unit 2.4 - Tax Structure Under GST
- Unit 2.5 - Taxes Submitted Under GST
- Unit 2.6 - Taxes not Likely to Be Submitted Under GST
- Unit 2.7 - Goods not Covered under GST
- Unit 2.8 - GST Registration
- Unit 2.9 - Composition Scheme



Key Learning Outcomes



1. Overview of Supply under GST
2. Analyze the Applicability of GST criteria to various context.

Unit 2 - Introduction to Goods and Services Tax

Unit Objectives

1. Understand The Concept of GST
2. Learn The Tax structure Under GST
3. Identify Goods Under GST
4. Various Categories of GST Registration

Unit 2.1 - Overview Of GST

The earlier system of indirect tax had a multiplicity of taxes levied by the central and state government. This has led to a complex conflict in principles in the indirect tax structure, adding to the multiple compliance and administrative costs. There was no uniformity in tax rates and structure across states. There was cascading of taxes due to 'tax-on-tax' (Double Taxation). On 1st July 2017, the Government of India implemented GST in India after abolishing certain indirect taxes for avoiding complexation of the indirect tax structure.

CONSTITUTION [101ST AMENDMENT] ACT, 2016

Constitution (122nd Amendment) Bill, 2014 received the assent of the President of India on 8th September 2016 and became the Constitution (101st Amendment) Act, 2016, which paved the way for the introduction of GST in India.

Constitution (101st Amendment) Act, 2016 was enacted on 8th September 2016, with the following significant amendments:

- Concurrent powers on Parliament and State Legislatures to make laws governing goods and services. It means there will be dual control of State and Central authorities for all assesses.
- As per Article 246A, the power to levy GST has been given to the Parliament as well as to the legislature of every State.
 - i. CGST – enacted by the Central Government of India
 - ii. IGST – enacted by the Central Government of India
 - iii. SGST – enacted by the respective State Government
 - iv. UTGST – enacted by the Central Government of India
- IGST will be apportioned between the Centre and the State in the manner provided by Parliament by law as per the recommendation of the GST Council.
- GST will be levied on all supplies of goods and services except alcoholic liquor for human consumption.
- The explanation to Article 269A of the Constitution of India signifies that the import of goods or services will be deemed as the supply of goods or services, or both in the case of inter-State trade or commerce. In case of import of goods IGST will be levied along with the Basic Customs Duty, which means that IGST will be levied in the replacement of CVD + SPL. In case of import of services, IGST alone will be levied.
- Principles for determining when and where a supply takes place during inter-statetrade or commerce shall be decided by the Parliament.
- The power to levy Central Excise Duty on goods manufactured or produced in India is available or applicable for the following products:

- Petroleum crude
 - High-speed diesel
 - Motor spirit (commonly known as petrol)
 - Natural gas Aviation turbine fuel
 - Tobacco and tobacco products
- As per the definition given in article 366(12A), GST covers all goods except alcoholic liquor for human consumption. It means no GST can be levied on alcoholic liquor for human consumption. The present system of State Excise Duty and sales tax on alcoholic liquor for human consumption will continue. As a result, the following bills became an Act on 12th April 2017:
 - Central Goods and Services Tax Bill, 2017
 - Integrated Goods and Services Tax Bill, 2017
 - Union Territory Goods and Services Tax Bill, 2017
 - Goods and Services Tax (Compensation to States) Bill, 2017
 - The Central Government notified on 1st July 2017, as the implementation date of the much-awaited indirect tax reform in India, i.e., Goods and Services Tax (GST). Accordingly, Goods and Services Tax (GST) has been implemented in India w.e.f. 1st July 2017.

Unit 2.2 - What is GST

The Goods and Services Tax (GST) is an indirect federal sales tax that is applied to the cost of certain goods and services. The business adds the GST to the price of the product, and the customer purchasing the product shall pay the sales price inclusive of the GST. The GST portion is collected by the business or seller and is then forwarded to the government.

GST is value added tax levied on the manufacture, sale and consumption of goods and services. It is a destination-based tax on supply of goods and service. Levied at all stages, right from manufacturing till the final consumption with credit of tax paid on previous stages available as set off.

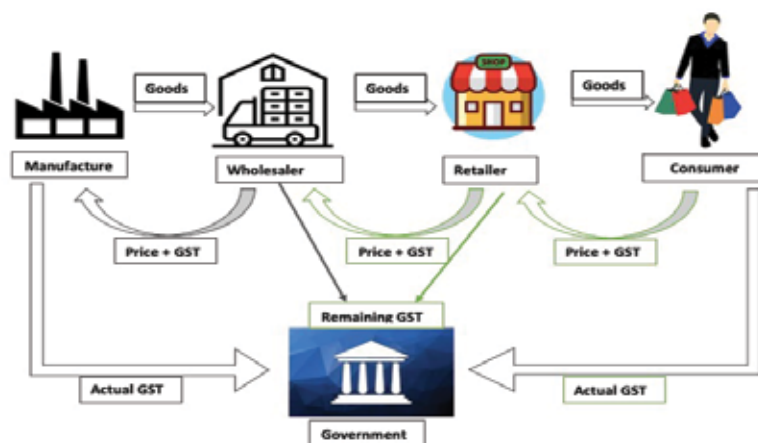


Fig 2.1

Unit 2.3 - Advantages of GST

- One Nation One Tax
- Reduced Tax evasion and corruption free tax administration
- Removal of double taxation (cascading effect) system
- Single and transparent tax proportionate to the value of goods and services
- Increased Exemption limit for small traders or service providers

Unit 2.4 - Tax Structure Under GST

CGST	• Stands for Central GST • Tax collected by Central Government • Applicable on supplies within the state
SGST	• Stands for State GST • Tax collected by State Government • Applicable on supplies within the state
UTGST	• Stands for Union Territory GST • Tax collected by Union Territory • Applicable on supplies within the Union Territory
IGST	• Stands for Integrated GST • Tax collected is shared between Centre and State • Applicable on interstate and import transactions

• Concept of Inter-state and Intra-state Transaction

The term “**Inter-State Supply of Products**” refers to a supply of goods from one state to the other, that is the supplier and the receiver will be in two different states or union territories.

On the other hand, **Intra-State delivery of products**, refers to the supply or delivery of goods to a location within the state or union as the supplier.

When the supply is made within a state, which makes it an intra-state supply, then SGST and CGST are applied. When the supply is made within a Union Territory, then UTGST and CGST are applied. When supply is made between States and/or Union Territories, then IGST is applied.

Unit 2.5 - Taxes Subsumed under GST

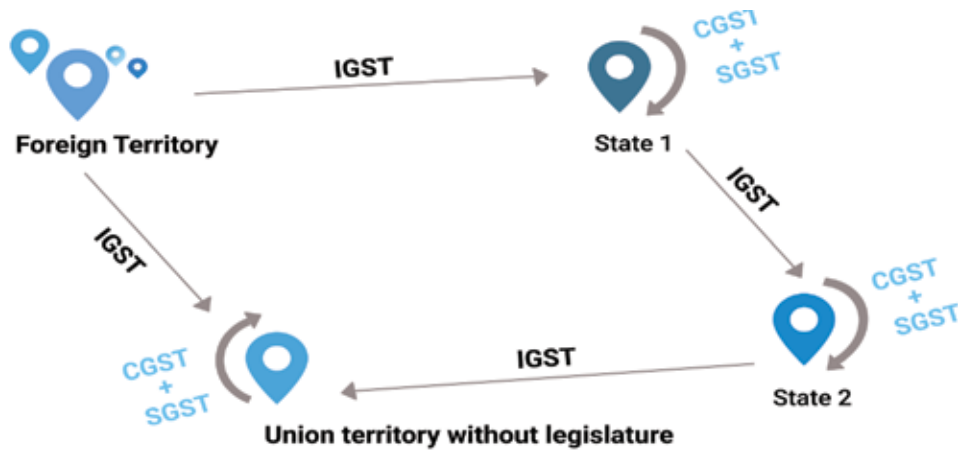


Fig 2.2

Unit 2.6 - Taxes not likely to be Subsumed Under GST

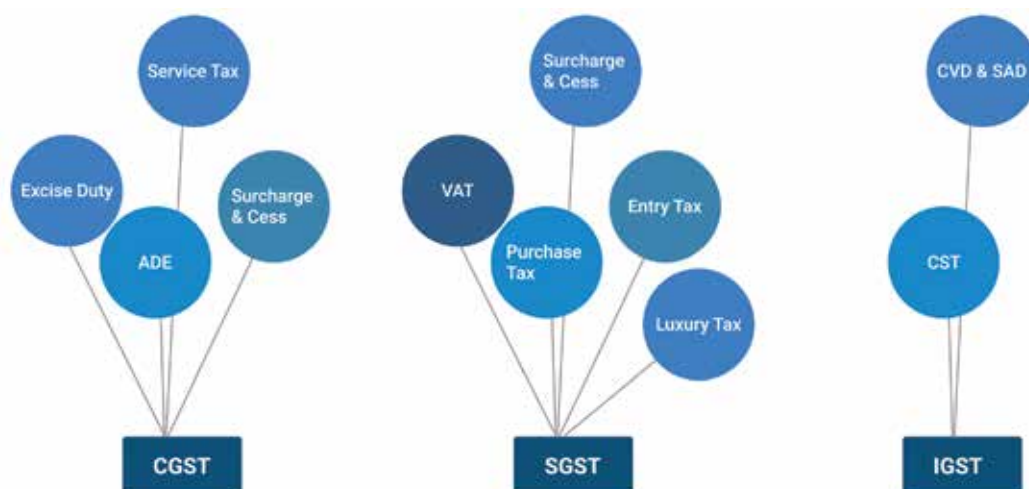


Fig 2.3

Central Taxes:	State Taxes:
• Customs Duty	• Road & Passenger Tax
• Other Customs Duty like anti-dumping duty, safeguard duty etc.,	• Toll Tax
• Export Duty	• Property Tax
	• Electricity Duty
	• Stamp Duty & Registration Fees

Unit 2.7 - Goods not Covered Under GST

- **5 Petroleum Products**
 - Petrol
 - Diesel
 - Petroleum Crude
 - Aviation fuel
 - Natural Gas
- **Alcohol for Human Consumption**
- **Power Sector**

Unit 2.8 - GST Registration

Every supplier of goods and/or services is required to obtain registration in the state or union territory from where they make the taxable supply if their turnover exceeds the threshold limit during the financial year.

Following are the three categories a taxable person is required to register under GST.

- **Crossing of threshold limit of aggregate turnover**

A business whose aggregate turnover in a financial year exceeds

- Rs 40 Lakhs for goods
- Rs 20 Lakhs for services

are mandatory to register under the Goods and Services Tax

- **Compulsory registration**

A certain category of people are required to mandatorily register under GST,

- Whether the business is engaged in interstate supply of goods or services
- Casual taxable person
- Non-resident taxable person
- People required to deduct TDS under GST
- People required to deduct TCS under GST
- Every e-commerce operator providing a platform for suppliers to make supply through it

- **Voluntary Registration**

- Voluntary Registration provides an option to take the GST registration even though they are not liable for registration.
- Online Service Providers providing service from outside India to a non-registered person in India..

Unit 2.9 - Composition Scheme

GST composition scheme is a tax-paying mechanism offered to small businesses.

Compared to regular GST filing, the composite scheme offers two main benefits

- Reduced paperwork and compliance
- Lower tax liability.

Upon registering for the composition scheme under GST, you are liable to pay tax at a fixed rate of 1% to 6% of your turnover

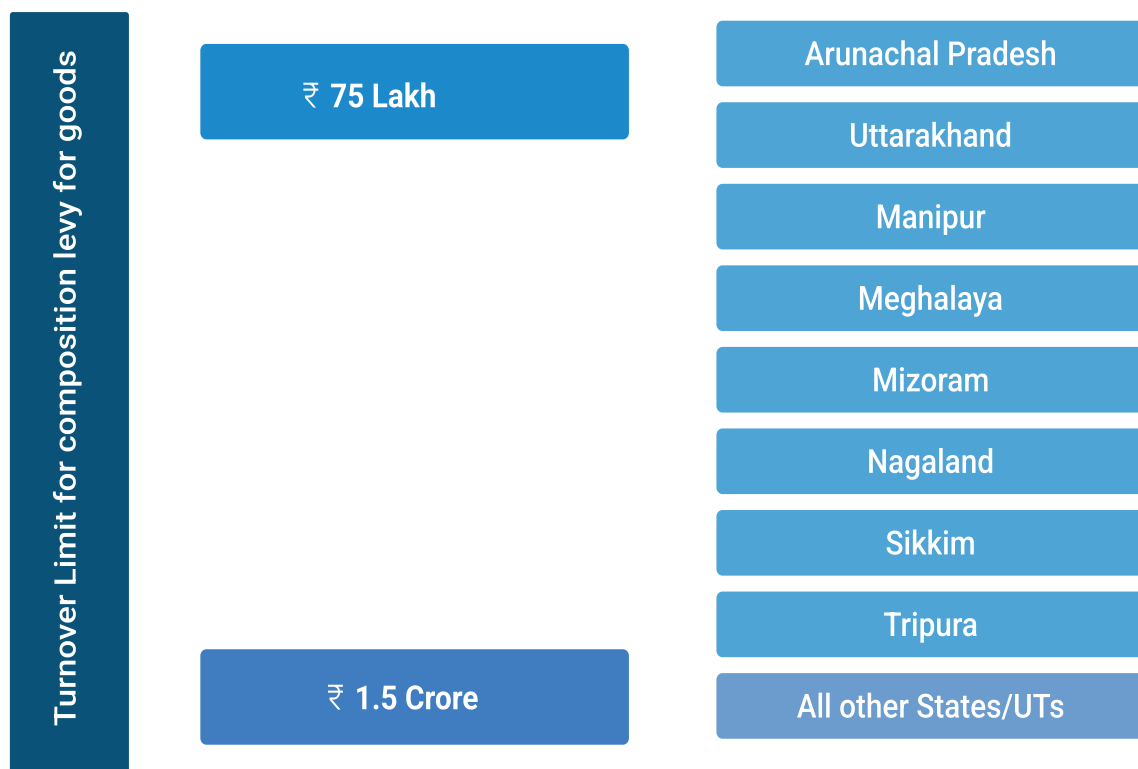


Fig 2.4

Summary

- GST stands for Goods and Services Tax, a value-added tax levied on most goods and services sold for domestic consumption. GST in India comprises of Central Goods and Services Tax (CGST), levied and collected by Central Government, State Goods and Services Tax (SGST), levied and collected by State Governments/Union Territories with Legislatures and Union Territory Goods and Services Tax (UTGST).
- Power to levy and collect taxes whether direct or indirect emerges from the Constitution of India. Introduction of the GST required amendment in the Constitution.
- GST is levied on all goods and services, except alcoholic liquor for human consumption and petroleum crude, diesel, petrol, ATF and natural gas.
- GST is a win-win situation for the entire country. It brings benefits to all the stakeholders of industry, Government and the consumer.
- In the GST regime, the major indirect taxes have been subsumed in the ambit of GST. (E.g.: service tax, central sales tax, luxury tax etc.)
- Every supplier of goods and/ or services is required to obtain registration in the State/UT from where he makes the taxable supply if his aggregate turnover exceeds the threshold limit during financial year.
- For providing relief to small businesses, primarily manufacturers, suppliers of food articles, traders, etc., making intra-state supplies, a simpler method of paying taxes is prescribed, known as composition levy.

Exercise



1. Which of the following taxes have been subsumed in GST?
 - a. Central Sales Tax
 - b. Central Excise Duty
 - c. VAT
 - d. All of the above

 2. GST is levied on supply of all goods and services except:
 - a. Alcoholic liquor for human consumption
 - b. Tobacco
 - c. Health Care Services
 - d. All of the above

 3. On petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel:
 - a. GST is not levied at all
 - b. GST will be levied from a date to be notified on the recommendations of the GST Council
 - c. GST is levied, but exempt
 - d. None of the above

 4. The functions of Goods and Services Network (GSTN) include:
 - a. Facilitating Registration
 - b. Forwarding the returns to Central and State authorities
 - c. computation and settlement of IGST
 - d. All of the above
- Descriptive Questions:
1. Differentiate between direct and indirect taxes.
 2. Enumerate different types of direct and indirect taxes.
 3. Explain the salient features of indirect taxes.
 4. Discuss the dual GST model to be introduced in India.

Notes





3. Supply Under GST

- Unit 3.1 - Introduction to Supply Under GST
- Unit 3.2 - Definitions
- Unit 3.3 - Meaning of Supply
- Unit 3.4 - Types of Supply
- Unit 3.5 - Composite and mixed Supply
- Unit 3.6 - Supply without Consideration under GST
- Unit 3.7 - Goods not Covered under GST
- Unit 3.8 - Case Study



Key Learning Outcomes



1. Conceptual understanding of supply
2. Learning the basic aspects of supply as its Time, Place, and Value
3. Acquires knowledge in respect of Supply of goods or service

Unit 3 - Supply Under GST

Unit Objectives

1. Knowledge of Supply
2. Understand Types of Supply Under GST
3. Describe Law and Applicability of Supply Under GST

Unit 3.1 - Introduction

In the GST system, a taxable event is called a Supply. For an event to be considered as a supply by the government, it should have the following characteristics.

- Supply should be of goods or services.
- Supply should be taxable.
- Supply should be made by a taxable person.
- Supply should be made within a taxable territory.
- Supply should be made in exchange for cash or reward (consideration).
- Supply should be made during the business or in the interest of growing a business.

Examples –

When a transaction takes place, if there is a transfer of title of goods, then it is considered as supply of goods. For example, when you buy a pen from a retailer, the ownership of the pen is transferred from the retailer to you, the customer.



Fig 3.1

The constitution defines “Goods and Services Tax” as any tax on supply of goods, or services, or both, while there is an exception for taxes on the supply of alcoholic liquor for human consumption.

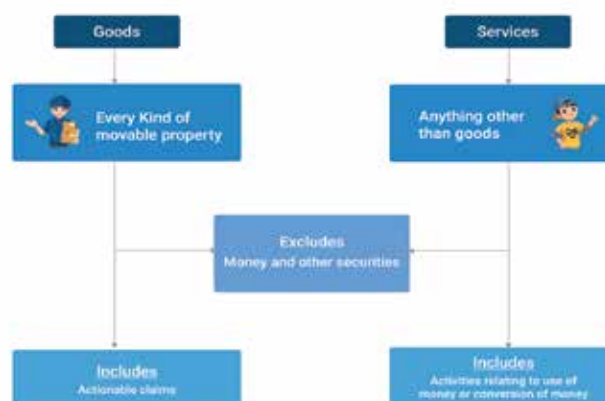


Fig 3.2

Unit 3.2 - Definitions

- **Goods:** Goods can be defined as every or any kind of movable property other than money and security, but it includes actionable claims, growing crops, grass, and things attached to or forming a part of the land which are agreed to be severed before supply or under a contract of supply.
- **Principal:** A principal is a person on whose behalf an agent carries on the business of supply or receipt of goods and services.
- **Business:** Business is any trade, commerce, manufacture, profession, vocation, adventure, wager, or any other similar activity, whether or not it is for a pecuniary benefit; any activity or transaction in connection with or incidental or ancillary to the above.
- **Manufacture:** means processing of raw material or inputs in any manner that results in the emergence of a new product having a distinct name, character and use and the term “manufacturer” shall be construed accordingly.
- **Money:** means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, travellers cheque, money order, postal or electronic remittance or any other instrument recognized by the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value.
- **Taxable Supply:** means a supply of goods or services or both which is leviable to tax under this Act.
- **Taxable territory:** means the territory to which the provisions of this Act Apply.
- **Services:** means anything other than goods, money, and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency, or denomination to another form, currency, or denomination for which a separate consideration is charged.

Unit 3.3 - Meaning of Supply

Supply in simple words can be described as the amount of flow, or distribution of materials, or goods and services that can be provided by one business to the other or from a business to a consumer. The GST Act is only applicable to supply of goods and services when it is made for furtherance of business. Supply of money or security does not attract the GST law.

Unit 3.4 - Types of Supply

• Exempted Supply

Exempted supply means the supply of goods or services or both which attract nil rate of tax, or which are specifically exempt from GST through government notification and includes non-taxable supply. Thus, it is the supply of goods or services or both that do not attract GST. For example, live animals, non-packed fruits and so on...

• Zero Rated Supply

As per Integrated Goods and Service Tax Act, zero-rated supplies mean : - Export of goods or services or both; or Supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

For example, export of mobile applications to Australia. By zero rating, it is meant that the entire supply chain of a particular zero-rated supply is tax-free.

• Nil Rated Supply

Supply of goods or services or both on which a 0% GST rate is applicable is called NIL rated supply. Schedule 1 of the GST act contains the goods which are nil-rated supply.

For example, cereals, fresh fruits, and vegetables, salt, natural honey, milk, human blood etc. No input tax credit of inputs and/or input services used in providing nil rated supply is available. In other words, if any GST is paid on the goods or services or both used in providing nil rated supply then such GST credit is not available to the registered dealer.



GST is not leviable at the time of donation or gift to charity

Fig 3.3

Unit 3.5 - Composite and Mixed Supply

A composite supply can be explained as supply of goods and services that is only sold to consumers in a set and cannot be sold individually. Every composite supply sold has a principal supply, which is the predominant or the main supply of goods or services. In every composite supply, elements other than that of the principal supply is just supporting elements used to add value to the principal supply.



Fig 3.4

For instance, when a car is sold, the registration, insurance, tool kit is sold along with it. Here, the car becomes the element of principal supply as the other elements cannot be sold individually.

A mixed supply can be explained as the supply of two or more individual goods or services that can be made as a single supply. For instance, when a plant nursery sells cut flowers, gardening services, gardening tools, the GST on these items individually is likely to be high, but when these services are sold in a bundle, the GST rates will incur a reduced rate.



Fig 3.5

Any transaction involving supply of goods and/or services without consideration, not a supply

Gift up to 50K in FY provided by employer to an employee shall not be treated as supply

Unit 3.6 - Supply Without Consideration Under GST

In most cases supply of goods and services are done with consideration and generally GST is added depending on the consideration. However, there are instances where supply is done without any consideration, in such situations we look at the treatment of the supply without consideration under GST Act.

In the following cases, activities made without consideration will be treated as supply without consideration under GST Act.

- **Permanent transfer/disposal of business assets**

Example: Arun gives old business laptop to his friend free of cost



Fig 3.6

- **Supply between main company and subsidiary company.**
- **Supply of goods by principal to his agent.**
- **Import of services by a person from a related person or from his establishments located outside India.**
- **Gift of more than Rs. 50,000/- by the employer to the employee comes under supply.**

Unit 3.7 - Non-Supplies Under GST

Supply of Goods and/or services on which tax shall not be leviable is called Non-GST Supplies.

1.	Services by an employee to the employer during or in relation to his employment.
2.	Services provided by a casual worker towards the employer who gives wages on daily basis to the worker.
3.	Services by any court or tribunal established under any law.
4.	Functions performed by the MP, MLA, Member of Panchayat, or Municipality, members of author local authority.
5.	Sale of Land and Building (Subject to schedule II).
6.	Actionable claims, other than lottery, betting, and gambling.
7.	Supply of alcoholic liquor.

Unit 3.8 - Case Study

- Raju registered supplier of Delhi, has supplied 20,000 packages at Rs. 30/- each at GEMS gift shop Kerala. Each package consists of 2 chocolates, 2 fruit juice bottles and a packet of toy balloons. Determined the rates of GST applicable in the given case assuming the rate of GST to be as under:

Goods / Service Supplied	GST Rate
Chocolate	18%
Fruit juice bottle	12%
Toy balloons	5%

- Solution :- Supply of package containing chocolates, fruit juice and toy balloons is a mixed supply as each of these items can be supplied separately and is not dependent on any other. Mixed supply treated as supply of that particular supply which attracts the highest rate of tax. In the given case supply of chocolate is highest rate of tax and the rate of GST applicable on the package of **Rs. 20,000 * Rs. 30 * 18% .**

Summary

The taxable event under GST is supply. The scope of supply under GST can be understood in terms of following parameters:

- Supply should be of goods or services
- Supply should be made for a consideration
- Supply should be made in the course or furtherance of business

Types of Supply:

1. Taxable Supply: Supply of goods and/or services that are subject to GST.
 2. Exempt Supply: Supply of goods and/or services exempt from GST.
 3. Zero-Rated Supply: Supply of goods and/or services with 0% GST rate.
 4. Composite Supply: Multiple supplies bundled together (e.g., Mobile phone with charger)
 5. Mixed Supply: Two or more supplies of goods and/or services (e.g., sale of a laptop with software).
- Supply without consideration – Deemed Supply [Section 7(1)(c) read with Schedule I] This includes all supplies made to a taxable or non-taxable person, even if the same is without consideration (e.g.: Permanent transfer/disposal of business assets, supply between principal and agent etc.)
 - Non-supplies under GST [Section 7(2)(a) read with Schedule III] Activities or transactions which shall be treated neither as a supply of goods nor a supply of services (e.g.: Services by an employee to the employer, services by any court or tribunal established under any law etc.)

Exercise



1. Which of the following is not a supply as per section 7 of the CGST Act?
 - a. Management consultancy services not in course or furtherance of business
 - b. Import of service for consideration not in course or furtherance of business
 - c. Both (a) and (b)
 - d. None of the above

2. _____ specifies the activities to be treated as supply even if made without consideration.
 - a. Schedule I of CGST Act
 - b. Schedule II of CGST Act
 - c. Schedule III of CGST Act
 - d. All of the above

3. Which of the following activity is outside the scope of supply and not taxable under GST?
 - a. Services by an employee to the employer in the course of or in relation to his employment
 - b. Services of funeral
 - c. Actionable claims, other than lottery, betting and gambling.
 - d. All of the above

4. Which of the following supplies are naturally bundled?
 - a. Rent deed executed for renting of two different floors of a building-one for residential and another for commercial purpose to same person
 - b. Pack of watch, tie and belt
 - c. Package of canned food such as burger, chocolates, sweets, cake etc.
 - d. None of the above

Descriptive Questions:

1. What is the taxable event under GST?
2. What is the tax treatment of composite supply and mixed supply under GST?
3. Supply of all goods and/or services is taxable under GST. Discuss the validity of the statement.
4. Whether goods supplied on hire purchase basis will be treated as supply of goods or supply of services? Give reason.

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4. Charge of GST

- Unit 4.1 - Introduction to Charge of GST
- Unit 4.2 - Applicability of GST in territorial water
- Unit 4.3 - Reverse Charge Mechanism
- Unit 4.4 - Rates of GST
- Unit 4.5 - Exemption from GST
- Unit 4.6 - Taxable Event in GST



Key Learning Outcomes



1. Conceptual Understanding of Goods and Services
2. Understanding the GST Rates on Goods and Services
3. Analysis The Applicable Rate of GST

Unit 4 - Charge Of GST

Unit Objectives

1. Learn About Applicability and Rates of GST
2. Understand The Concept of Taxable and Exempt Supply
3. Knowledge of RCM

Unit 4.1 - Introduction

The taxable event under GST is supply. CGST and SGST/UTGST are levied on all intra-state supply of goods and/or services while IGST is levied on all inter-state supply of goods and/or services.

Unit 4.2 - Applicability Of GST in Territorial Water

CGST Act 2017 extends to the whole of India;

- Territory of India as referred to in article 1 of the constitution
- Its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zones as referred to in the territorial waters, continental shelf, exclusive economic zone and other maritime zones Act 1976
- The air above its territory and territorial waters

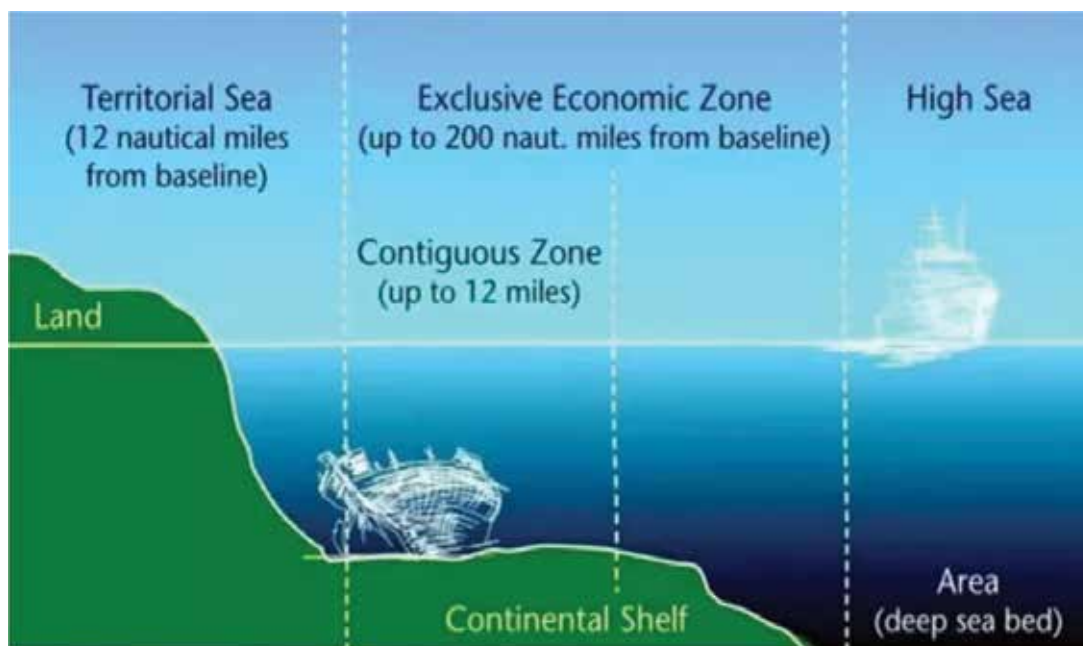


Fig 4.1

Unit 4.3 - Reverse Charge Mechanism (RCM)

Under Reverse Charge Mechanism, the recipient of the goods and services pay the tax instead of the supplier of the goods and services, i.e., the chargeability gets reversed. For instance, a dealer not registered with GST, supplying to a consumer registered with GST. Then the RCM will be applicable.

Example- Supply from an unregistered dealer to a registered dealer

Unit 4.4 - Rates of GST

GST Rates for Various goods

0.25%	3%	5%	12%	18%	28%
Precious stones, other than diamonds etc.	Gold, silver, imitation jewellery etc.	Packaged food etc.	Butter, cheese, ghee etc.	Perfumes, steel products etc.	Motor vehicle, dish wash etc.

GST Rates for Various Services

1.5%	5%	7.5%	12%	18%	28%
Construction of residential house	Restaurant	Construction of commercial apartment	Hotel accommodation	Postal / courier service	Gambling

GST Rates for Composition Taxpayer

Traders	Services
1%	6%

Unit 4.5 - Exemption from GST

Exempt supply can be defined as the supply of goods and services that has been spared completely of any tax or supplies with a NIL tax rate. This also includes any kind of supply of goods and services that is not levied to be taxed under CGST or IGST Act. This kind of supply is also known as a non-taxable supply.

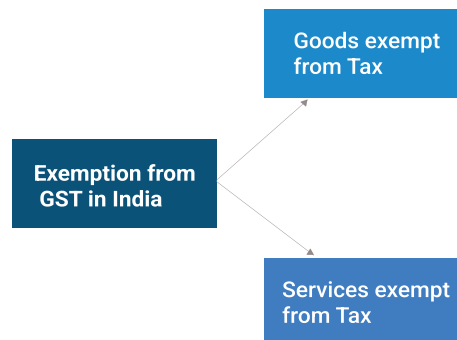


Fig 4.2

• Goods Exempt from Tax

Under the GST Act, items used in the day-to-day life of a common person has been included in the list of exempted items. Items such as unpacked food grains, milk, eggs, curd, and fresh vegetables are few examples of commodities exempted from GST.



Fig 4.3

• Services Exempt from Tax

Exempt services include cultivation, harvesting, supply of farm labour, fumigation, packaging, renting, or leasing of machinery for agricultural purposes, warehouse activities, and services by an Agricultural Produce Marketing Committee or Board that is provided by an agent for the sale or purchase of agricultural.

- Advancement of educational programs/skill development
- Advancement of religion, spirituality, or yoga
- Supply of food in mess or canteen
- Hospitals
- Services by an old age home
- Services provided by department of post



Fig 4.4

Unit 4.6 - Taxable Event in GST

Under the purpose of taxation in GST, supply is the taxable event. Here, we are going to discuss the various rates of GST and its applicability on goods and services.

**GST Inclusive on
MRP Rated goods**



Fig 4.5

- **Restaurant**

The goods and service tax rate currently levied on all Ac, non-AC, alcoholic and non-alcoholic restaurants is 5%.

- **Hotels**

- The GST rate levied on hotels
- Above a room tariff of 7500 (per day/unit) is 18%

Even if the same is booked through an online application facility the GST will remain the same.

- **Educational Institution**

There is no GST taxed for full time education, but however; other educational services will be taxed 18%

- **Medical Shops**

The GST rate charged on medicines and other medical supplies is 18%

- **Hospital services**

There is no GST charged for hospital rooms up to 5000 but however, 5% GST will be levied on non-ICU hospital rooms with room rent above 5000 per day.

- **Cinema Tickets**

Movie tickets will attract GST at 28% rate and food and beverages sold will fall under the supply of food/drinks in outdoor catering, which will attract a rate of 18% GST.

Summary

- The very basis for the charge of tax in any taxing statute is the taxable event i.e. the point on which the levy of tax gets attracted. As discussed, the taxable event under GST is supply. CGST and SGST/UTGST are levied on all intra-state supplies of goods and/or services while IGST is levied on all inter-state supplies of goods and/ or services.
- GST act extends to the whole of India, territory of India as referred to in article 1 of the Constitution.
- Reverse charge means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both.
- Rates of tax as may be notified by the Government on the recommendations of the GST Council. Maximum rate of CGST will be 20%.
- Exemption from payment of tax: The Government is empowered to grant exemption from tax, if it is necessary in public interest so to do, on recommendation of the GST council. Various kinds of goods and as well as services exempted from tax (e.g.: milk, potato, some services by government etc.)

Exercise



1. What is the maximum rate of CGST prescribed under CGST Act?
 - a. 20%
 - b. 28%
 - c. 24%
 - d. 40%
2. Which of the following taxes levied on intra-state supply?
 - a. CGST
 - b. SGST/UTGST
 - c. Both (a) and (b)
 - d. IGST
3. What is the threshold limit of turnover in the preceding financial year to be eligible for composition levy in Delhi?
 - a. 20 lakh
 - b. 30 lakh
 - c. 50 lakh
 - d. 75 lakh
4. Which of the following is not included in aggregate turnover?
 - a. Exempt supplies of goods or services or both
 - b. Export of goods or services or both
 - c. Inter-state supply of goods or services or both
 - d. Value of inward supplies on which tax is paid under reverse charge

Descriptive Questions:

1. Can any person other than the supplier or recipient be liable to pay tax under GST?
2. When exemption from whole of tax collected on goods or services or both has been granted absolutely, can a person pay tax?

Notes





5. Time Value and Place of Supply

- Unit 5.1 - Introduction to Time Value and Place of Supply
- Unit 5.2 - Time of Supply
- Unit 5.3 - Value of Supply
- Unit 5.4 - Point to Remain
- Unit 5.5 - Place of Supply



Key Learning Outcomes



1. Conceptual understanding of supply
2. Learning the basic aspects of supply as its Time, Place, and Value
3. Acquires knowledge in respect of Supply of goods or service

Unit 5 - Time Value and Place of Supply

Unit Objectives

1. Understand Time of Supply
2. Identify Value of Supply Under Various Circumstances
3. Learn Importance of Place of Supply

Unit 5.1 - Introduction to Time Value and Place of Supply

Time of Supply means the point in time when goods/ services are considered supplied.

Place of supply-is required for determining the right tax to be charged

Value of supply means GST is calculated based on value.

Fig 5.1

Unit 5.2 - Time of Supply

Time of supply is an important measure under the GST law. For every transaction entered by the supplier of goods and service, it is important to know the point in time when the goods are deemed to be supplied or services are deemed to be provided to determine when the taxpayer is liable to pay taxes.

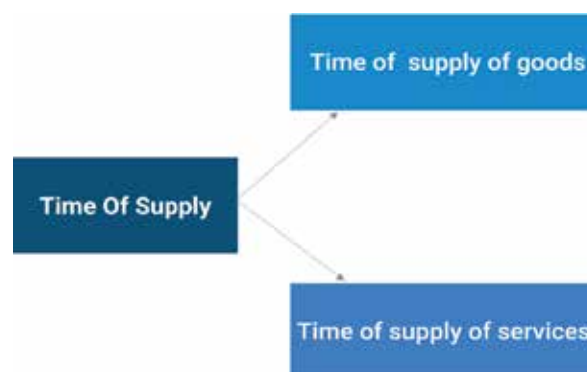


Fig 5.2

Under GST, liability to remit GST to the Government arises at the time of supply. Time of supply is generally the earliest of one of the three events, namely receiving payment, issuance of invoice or completion of supply. However, in some circumstances, the time of supply could be different based on the nature of the transaction.

Time of supply for goods is the earlier of the following:

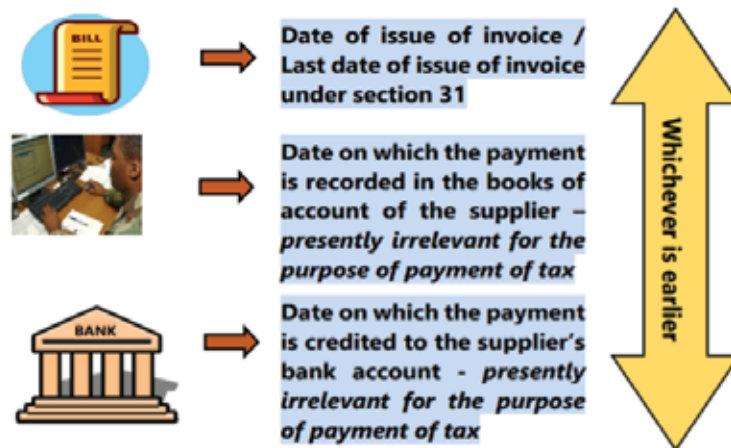


Fig 5.3

In the case of coupon /voucher purchase - supply is identifiable at the time of redemption of voucher

• Time of supply of services

Time of supply for services is the earlier of the following:

Date of issue of invoice

Date of receipt of advance / payment

Date of provision of services

Unit 5.3 - Value of Supply

The difference between the sale price and purchase price of any goods and/or services, is the value of supply. GST is charged on the 'transaction value'. Transaction value is the price actually paid (or payable) for the supply of goods and/or services between non-related parties.

**Supply is between unrelated persons + Price is the sole-consideration for the supply
= Transaction value**

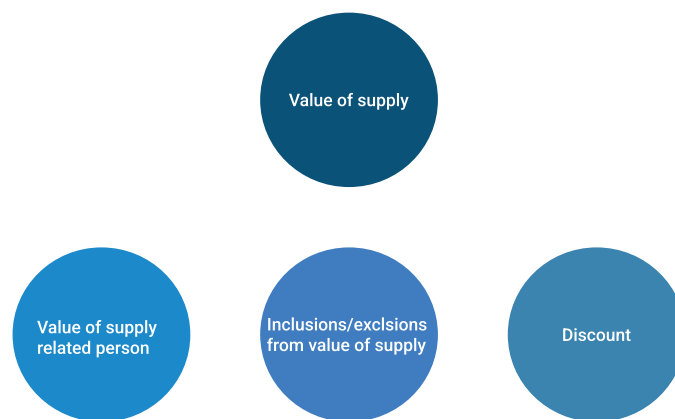


Fig 5.4

• Value of supply related person

Supplies between the related people where consideration is generally not paid fully in money, shall constitute as 'Supply' like any other transaction. Whereas, the supply made between related people for inadequate or no consideration is covered under Schedule I of the GST Act. Such transactions shall be treated as 'Supply' only if it happens during or for furtherance of business.

When an entity makes an import of service from a related person or establishment outside India (without consideration) but for doing business, it shall be considered as a supply.

Relief has been given where an employer gifts his employee and the value of the gift is less than Rs. 50,000. It is not considered a supply.

• Inclusions in the value of supply

Any taxes, duties, cess, fees, and charges levied under any act, except GST are included. GST compensation cess will be excluded if charged separately by the supplier.

- Any amount that the supplier is liable to pay which has been incurred by the recipient and is not included in the price.

- The value will include all incidental expenses in relation to sale such as packing, commission etc.
- Subsidies that are directly linked to supply, except central and state government subsidies will be included.
- Interest/late fee/penalty for delayed payment of consideration will be included

- **Exclusions in the value of supply**

The two types of discounts which are required to be excluded in value of supply are:

- Discounts given before supply – These discounts given are included in the invoice and are given before the delivery of goods and/or services.
- Discounts given after supply – These discounts are agreed by the supplier and recipient before the delivery of goods and/or services. The recipient will file Input Tax Credit on the value of supply.

- **Value of supply under discount**

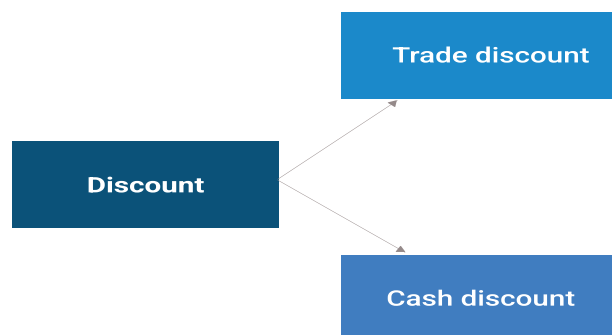


Fig 5.5

The value of the GST purpose changes if the supply is under discount.

- **Trade discount** – under GST trade discount, a deduction is made at the time of supply from the actual consideration of goods and/or services. Computing is done before calculating tax.
- **Cash discount** – under GST cash discount, the supplier and the recipient have already made an agreement before the delivery of the goods. Computing is done after calculating tax.

Unit 5.4 - Points To Remain

• Actionable claim

An actionable claim can be described as a claim to any debt not related to an immovable property or even mortgage. That is; debt related to a movable property wherein, the property in question is not in possession and relief must be claimable in the civil court for the same.

Following are examples of actionable claim,

- Lottery ticket
- Insurance policy
- Claim for arrears rent
- Unsecured loans
- Claims for future rent

• HSN code

Harmonized System of Nomenclature (HSN) is a six-digit uniform code that is used to classify goods from all over the world. This code helps classify over 5000 products worldwide.

HSN Code at the time of registration

The screenshot displays the HSN registration process. At the top, a progress bar shows steps: Business Details (checked), Promoter / Partner (checked), Authorized Signatory (checked), Authorized Representative (checked), Principal Place of Business (checked), Additional Places of Business, Goods and Services, State Specific Information, Aadhaar Authentication, and Verification. Below this, the 'Goods' tab is active, showing 'Details of Goods / Commodities supplied by the business'. A prompt asks to 'Please specify top 5 Commodities'. A search bar contains '5200', and a dropdown shows '5200 WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - Unbleached :'. Below the search, a table lists goods:

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

At the bottom right, there are 'BACK' and 'SAVE & CONTINUE' buttons.

Fig 5.6

Unit 5.5 - Place of Supply

In case of goods, the place of supply is where the goods are delivered. So, the place of supply of goods is the place where the ownership of goods change. What if there is no movement of goods. In this case, the place of supply is the location of goods at the time of delivery to the recipient.

- **Importance of place of supply**

It is very important to understand the term 'place of supply' for determining the right tax to be charged on the invoice.

Example :

Location of Service Receiver	Place of supply	Nature of Supply	GST Applicable
Maharashtra	Maharashtra	Intra-state	CGST+SGST
Maharashtra	Kerala	Inter-state	IGST

- **Place of supply for services**

The place of supply of services is the location of the service recipient.

Example:- A registered taxpayer offers passenger transport services from Bangalore to Hampi. The passengers do not have GST registration. What will be the place of supply in this case?

The place of supply is the place from where the departure takes place i.e. Bangalore in this case.

Summary



- Time of supply: Time of supply is the points of time will GST become payable. A supply consists of elements that can be separated in time, like purchase order/ agreement, dispatch (of goods), delivery (of goods) or provision or performance of service, entry in the records, payment, and entry of the payment in the records or deposit in the bank. Based on this GST act explain the 2 following section Time of Supply of Goods [SECTION 12] and Time of supply of Services [SECTION 13]
- The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.
- Place of supply: GST is a destination-based consumption tax, i.e. the tax is levied on the consumption of supply at the destination thereof or at the point of consumption of such supply. The place of supply denotes the place where the supply is consumed. Thus, place of supply determines the jurisdiction where the tax revenue should reach.

Exercise



1. Date on which the supplier receives the payment as per section 12 of CGST Act is?
 - a. Date entered in books of accounts
 - b. Date of credit in bank account
 - c. Date entered in books of accounts or date of credit in bank account, whichever is earlier
 - d. Date on which receipt voucher is issued by supplier

2. What is time of supply of goods liable to tax under reverse charge mechanism?
 - a. Date of receipt of goods
 - b. Date on which the payment is made
 - c. Date immediately following 30 days from the date of issue of invoice by the supplier
 - d. Earlier of (a) or (b) or (c)

3. Which of the following shall not be included in value of supply?
 - a. GST
 - b. Interest
 - c. Late fee
 - d. Commission

4. When can the transaction value be rejected for computation of value of supply?
 - a. When the buyer and seller are related and price is not the sole consideration
 - b. When the buyer and seller are related or price is not the sole consideration
 - c. It can never be rejected
 - d. When the goods are sold at very low margins

Descriptive Questions:

1. Explain the concept of the “time of supply” under GST. How does it affect the liability to pay tax and the eligibility to claim input tax credit?
2. Define the concept of “value of supply” under GST. What components are included and excluded when calculating the value of supply?
3. Discuss the rules for determining the place of supply for goods under GST. How do these rules differ for intra-state and inter-state transactions?

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6. Input Tax Credit (ITC)

- Unit 6.1 - What is ITC under GST
- Unit 6.2 - Feature of ITC
- Unit 6.3 - Eligibility for taking ITC
- Unit 6.4 - Apportionment of Credit & Blocked Credit
- Unit 6.5 - ITC for Sales Promotional Schemes
- Unit 6.6 - Credit in Special Circumstances
- Unit 6.7 - How ITC is utilized
- Unit 6.8 - ITC at a Glance
- Unit 6.9 - Case Study



Key Learning Outcomes



1. Learning All the key aspects of the concepts and eligibility criteria of ITC
2. Acquires Knowledge on Blocked Credits and The Methodology of Credit Reversal
3. Learns About Cash and Credit Ledger
4. Learns About The ITC Calculation and Calculation of Credit and Cash Ledger

Unit 6 - Input Tax Credit (ITC)

Unit Objectives

1. Preparation of tax invoices
2. Knowledge of E-invoicing
3. Identify types of invoices
4. Learn about Challan
5. Understand Debit and Credit notes

Unit 6.1 - What is ITC under GST

The Input Tax Credit (ITC) scheme was introduced to avoid the concept of double taxation. When there is selling or buying happening, GST is being paid as well as collected, and they are named input and output GST. ITC can only be availed in cases where the GST payment is higher than the GST collection.

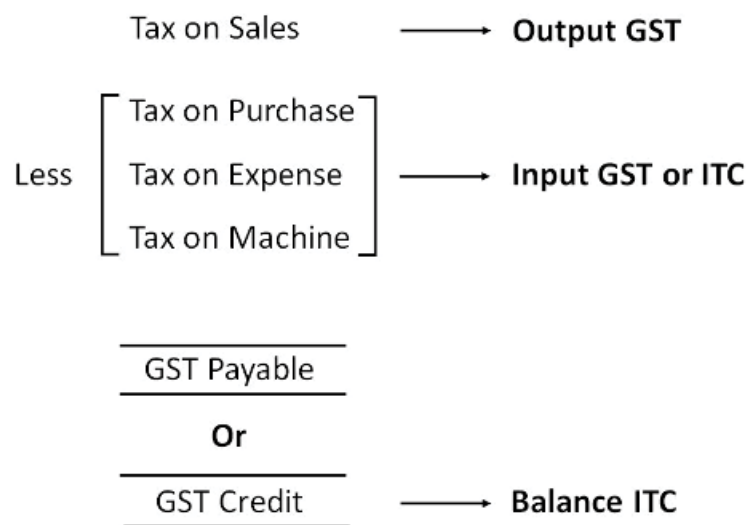


Fig 6.1

Unit 6.2 - Features of ITC

- The ITC scheme is designed in a way that, it ensures any kind of a cascading effect on taxes and for the payment of tax on taxable output supplies. It also makes GST a destination-based tax.
- ITC available on all inputs, input services and capital goods are used for the purpose of a business. Here, the exception is only 'blocked credit' where ITC is not available on goods and services, though it is used for the purpose of a business.
- If a taxable person is making both taxable and exempt supply, they are entitled to full credit of ITC in respect to inputs, input services and capital goods that is exclusively used for taxable supply and no credit at all for inputs, input services and capital goods on exempt supply.

Unit 6.3 - Eligibility for Taking Input Tax Credit

Given below are the eligibility criteria for accessing the ITC:

- A registered taxable person.
- Claimable on goods and services that is used for the purpose of business.
- Taxable exports/zero rated supplies.
- Only if the dealer carries a tax invoice, debit note and other supplementary invoices.
- If GSTR-1, GSTR3B are filed.

Unit 6.4 - Apportionment of Credit & Blocked Credit

When the registered person uses the goods and services only partly for the business, along with using it for other purposes, the amount of credit will be restricted only to input tax. Here, the taxed amount will be only attributed to their business.

Discussed below are the various goods and services on which input tax credit shall not be available:

- ITC is blocked on motor vehicles, vessels and passenger aircrafts along with its services such as insurance, repairs, and maintenance.
- Food & beverages, outdoor catering, health services and other services.
- Work contract services and self-construction of immovable property
- Free samples, gifts, goods lost/stolen etc.

Unit 6.5 - ITC for Sales Promotional Schemes

The promotional schemes are offered by the taxable persons to increase sales volume and to attract new customers for their products.

• **Samples and free gifts**

Samples that are supplied free of cost, without any consideration, do not qualify as supply under GST. ITC shall not be available to supplier on the inputs, input services and capital goods to the extent that they are used in relation to the gifts or free samples distributed without any consideration. However, on transfer or disposal of assets credit can be availed.

- **Buy one get one free offer**

ITC shall be available to the supplier for the inputs, input services and capital goods that are used in relation to the supply of goods or services or both as a part of such offers.

- Discounts including 'Buy more, save more' offers.
- Secondary discounts

When a supplier supplies the goods and/or services at a particular price to the recipient and later the supplier reduces the price of the same product, in such condition the supplier shall issue a credit note to the recipient for the difference amount.

Unit 6.6 - Credit in Special Circumstances

A taxpayer referring this section should also refer section 16 and 17 to ascertain the eligibility of input tax credit which he would be claiming under this section.

- **Mandatory registration**

If a person who has applied for registration under the Act within thirty days from the date on which they become liable to register and has been granted such registration then they shall be entitled to take credit of input tax.

- **Voluntary Registration**

When a voluntary registration is obtained by a person, they are then entitled to take the input tax credit for the input tax.

- **Switching from composition scheme**

If a taxable person who pays tax on compounding basis, crosses the compounding threshold which then leads them to become a regular taxable person, then they can avail ITC.

- **Exempt supply becomes taxable**

Exempt supply of goods and services can only avail ITC, when the supply is registered by a taxable person, leading the supply to be taxable.

- **Invoices corresponding to the stock should not be more than one year old**

The invoices corresponding to the stock that are presented to claim the ITC should not be more than a year old. If the invoices are older than one year then there are chances that ITC claimed shall be rejected.

- **Change in the constitution of the registered person**

When there is a change in constitution of a registered person cause of sale, lease or transfer of business, merger, demerger or amalgamation due to liabilities, he would not be allowed to transfer any unclaimed ITC in such cases.

Unit 6.7 - How ITC is Utilised

GST is single tax system, but it constitutes 3 taxes and they are: CGST, SGST, and IGST. Therefore, the taxpayer is required to pay the taxes accordingly as well as utilise Input Tax credit (ITC) as per the given provisions.

There are 3 types of GST credit

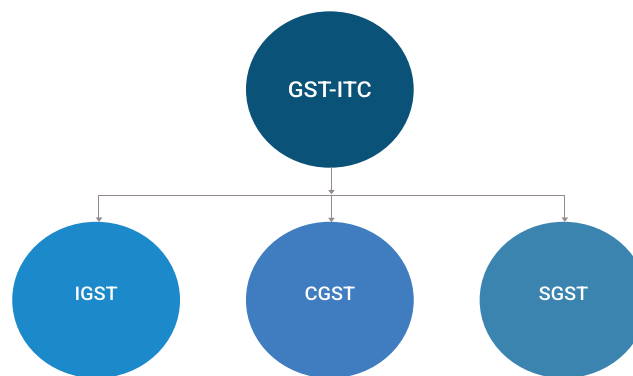


Fig 6.2

- **The Process of IGST- Input Tax Credit utilisation**

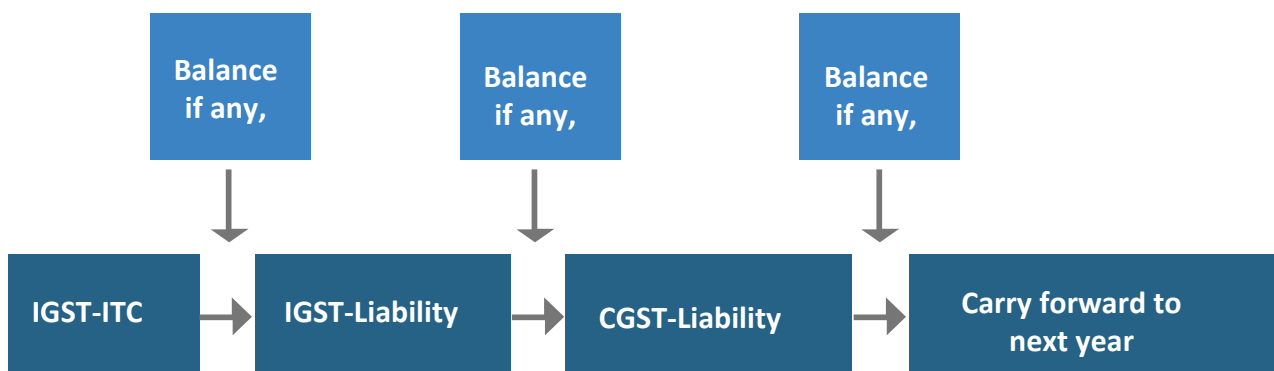


Fig 6.3

- The Process of CGST- Input Tax Credit utilisation



Fig 6.4

- The Process of SGST – Input Tax Credit utilisation



Fig 6.5

Unit 6.8 - ITC at Glance

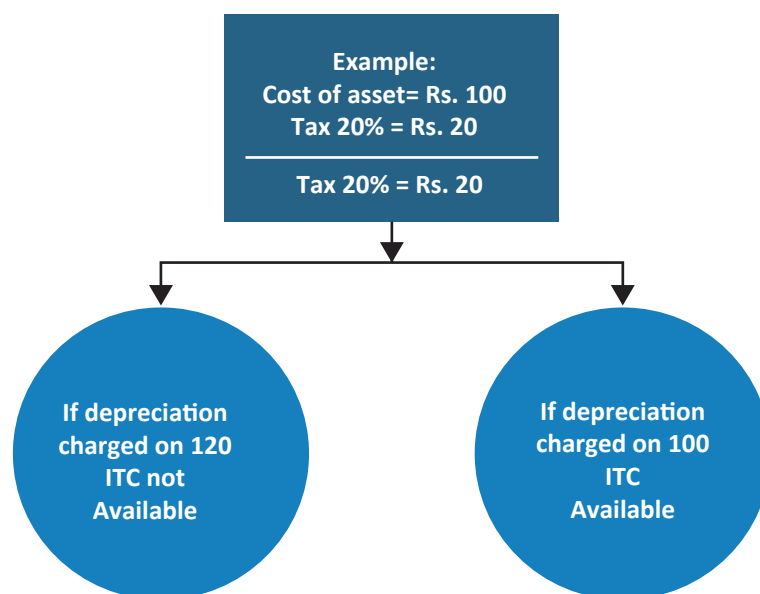


Fig 6.6

• **ITC in case of Capital Goods**

• **Time limit for Taking ITC**

ITC is not allowed after any of the following happens:

- Due date of the return for the month of September of next financial year.
- Annual return filed for relevant year (Filing date, not due date).

• **Case Study**

Nergy India Pvt Ltd. manufactures electric-detonators in Kerala for domestic and export markets. Raw material is supplied by different persons located in Gujarat and Tamil Nadu. GST rate is 18 %. The following information is given by Nergy for January 2022 –

Supply of 10,000 pieces at the rate of Rs. 120 to EME Pvt Ltd of Maharashtra.

Export of 25,000 pieces at the rate of Rs. 140 to wells Fargo Inc., Holland.

Input credit available in electronic credit ledger (on inputs/input services procured from Gujarat/Tamil Nadu) : Rs. 1,50,000 (Case- 1) or Rs. 2,90,000 (Case- 2).

Solution :

In this case, GST payable by Nergy India Pvt Ltd. will be as follows –

	Case- 1	Case- 2
	Rs	Rs
IGST on supply of 10,000 pieces to EME Pvt Ltd. [18% of (Rs. 120 × 10,000)]	2,16,000	2,16,000
GST on export to A Inc., Holland	Nil	Nil
GST on outward supply for January 2022	2,16,000	2,16,000
Less: Input tax credit on input goods/services available in electronic credit ledger	1,50,000	2,90,000
Amount payable by X Ltd. in electronic cash ledger	66,000	-
Refund which can be claimed for excess credit (ITC)	-	74,000

In the aforesaid two cases, there is no GST on exported goods (no GST on input as well as output).

Summary



- ITC is used for payment of tax on taxable output supply to avoid cascading effect of taxes.
- ITC is available on all inputs, input services and capital goods used for purposes of business by a taxable person. The exception is blocked credit, where ITC is not available even when these goods or services are used for the purposes of business.
- If a taxable person is making both taxable and exempt supply, he is entitled to avail full credit of ITC in respect of inputs, input services and capital goods exclusively used for taxable supply and no credit at all can be availed for inputs, input services and capital goods exclusively used for exempt supply.
- ITC claimed by the recipient must match with the details reported by the supplier in their GST returns. Discrepancies can lead to denial of credit.

Exercise



1. If the goods are received in lots/instalment, _____
 - a. 50% ITC can be taken on receipt of 1st instalment and balance 50% on receipt of last instalment.
 - b. ITC can be availed upon receipt of last instalment.
 - c. 100% ITC can be taken on receipt of 1st instalment.
 - d. Proportionate ITC can be availed on receipt of each lot/instalment.

2. For banking companies using inputs and input services partly for taxable supplies and partly for exempt supplies, which of the statement is true?
 - a. ITC shall be compulsorily restricted to credit attributable to taxable supplies including zero rated supplies.
 - b. 50% of eligible ITC on inputs, capital goods, and input service shall be mandatorily taken in a month and the rest shall lapse.
 - c. Banking company can choose to exercise either option (a) or option (b).
 - d. None of the above.

3. A supplier takes deduction of depreciation on the GST component of the cost of capital goods as per Income Tax Act, 1961. The supplier can:
 - a. Avail only 50% of the said tax component as ITC
 - b. Not avail ITC on the said tax component
 - c. Avail 100% ITC of the said tax component
 - d. Avail only 25% of the said tax component as ITC

4. Which of the following inward supplies are not eligible for ITC in case of a company manufacturing shoes?
 - a. Food and Beverages
 - b. Outdoor Catering
 - c. Health Services
 - d. All of the above

Descriptive Questions:

1. What are the conditions necessary for obtaining ITC?
2. Can a person take ITC without payment of consideration for the supply along with tax to the supplier?
3. What is the time limit for taking ITC and reasons, therefore?
4. What is the ITC entitlement of a newly registered person?

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. Registration - GSTIN

- Unit 7.1 - Introduction to GST Registration
- Unit 7.2 - Structure of GSTIN
- Unit 7.3 - Benefits of Registration
- Unit 7.4 - Applicability of Registration
- Unit 7.5 - Exemption of GSTIN
- Unit 7.6 - Documents for GSTIN
- Unit 7.7 - Online application of GSTIN



Key Learning Outcomes



1. Acquiring Knowledge on the Key Aspects on The Concepts of GSTIN
2. Learns On The Benefits of GST Registration
3. Gains Knowledge On The Applicability and Exemption of Registration
4. Learns All The Fundamental Aspects Of The Law of Registration
5. Gains Information On Cancellation of Registration
6. Learns to Prepare Documents for Registration
7. Learns All the Key Aspects of GST Registration

Unit 7 - Registration - GSTIN

Unit Objectives

1. Understand Structure of Registration
2. Identify The Benefits of GSTIN
3. Learn The Methods of Registration Process

Unit 7.1 - Introduction to GST Registration



Fig 7.1

Beneath any taxation law, registration is the foremost essential necessity for identification of taxpayers, ensuring tax compliance within the economy. Registration lawfully recognizes an individual as the supplier of goods and services, and legitimately authorizes them to gather taxes from their clients and pass on the credit of the taxes paid on the goods or services supplied to the recipient.

They can claim the input tax credit of taxes paid and can utilize the same for payment of taxes due on supply of goods or services. Registration guarantees that there is a consistent flow of input tax credit from suppliers to recipients on a national level.

Under GST law, a supplier is required to get state-wise registration. There is no concept of centralized registration under GST. A supplier must obtain registration in each State/ UT from where they make a taxable supply, provided their total turnover surpasses an indicated threshold.

Unit 7.2 - Structure of GSTIN

Businesses must be registered under GST and have a unique 15-digit Goods and Services Tax Identification Number (GSTIN). This is a unique code assigned to each taxpayer, based on their PAN, and is state-wise.

The 15-digit GSTIN indicates the following:

1. The first two digits represent the state or union territory code.
2. The next ten digits are the PAN number of the taxpayer or business house.
3. The 13th digit indicates the number of registrations in a state for the same PAN. It is alpha-numeric (first 1-9 and then A-Z)
4. The 14th digit is the alphabet 'Z' by default
5. The last digit is a check to detect errors. It can be an alphabet or a number

GSTIN - GST Identification Number

Format of GSTIN

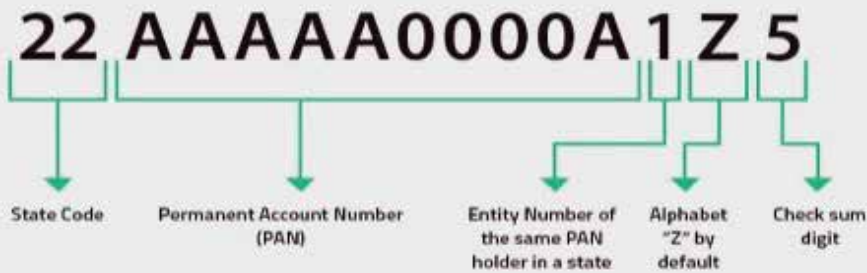


Fig 7.2

Unit 7.3 - Benefit of Registration

• Business Loan Process

State and central government is providing different financial assistance to young entrepreneurs. To avail this facility by the government, the company must register and have a GSTIN.

• ITC (Input Tax Credit) Benefit

When a product is given to an enterprise, the cost of purchase will not include the GST rate, and this helps the business reduce the product cost.

- Helps to Start E-commerce business, such as Amazon, Flipkart seller.
- Enables inter-state business transactions
- Lawful recognition as a supplier of goods and services.
- Eligible to claim various benefits under GST law.
- Proper accounting of taxes paid on goods and services, or both, can be used to pay the GST the company pays when it delivers the goods or services.

Unit 7.4 - Applicability of Registration

- Indirect Tax registered person
- Casual Taxable person
- E-commerce operator (for goods)
- Crossing the turnover of 40 lakh (goods)
- Crossing the turnover of 20 lakh (service)
- Interstate supplier of goods and services
- Non-resident taxable person
- Agent of the supplier
- Taxpayer under RCM
- Transfer or demerged business

Unit 7.5 - Exemption of GSTIN

- Full time educational institution
- Public transport services
- Agriculture product services
- Electricity & hospital
- Fresh meat and fish
- Nil rated supplies
- Alcoholic liquor for human consumption

Unit 7.6 - Documents for GSTIN

Sole – Proprietorship	Partnership (including LLP)
Aadhar & PAN card of the owner	Photograph of all partners
Photograph of the owner	PAN card of all partners
Address Proof	Aadhar card of authorized signatory
Property Tax / Electricity	Address proof of partners
Email Id & phone Number	Name of Business
NOC (No-objection Certificate) (if applicable)	Registered office address proof
Bank account details	Signature
	Proof of appointment of authorized signatory
	Bank account details
	Registration certificate in case of LLP

Unit 7.7 - Online Application of GSTIN

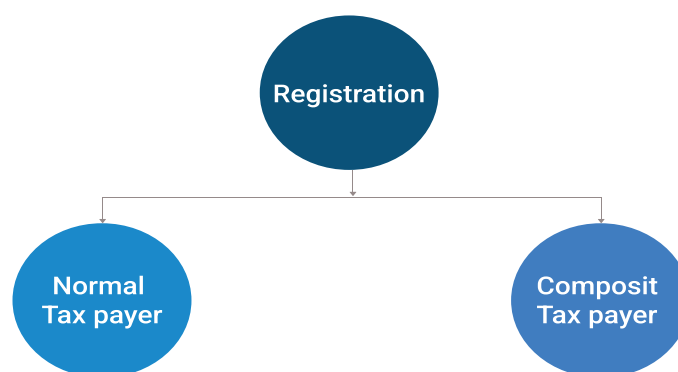


Fig 7.3

Mainly there are 2 types of Registration

- Normal Taxpayer Registration (Form GST REG-01)

The Application form is divided into 2 parts as

PART- A	PART- B
PAN and other details	Business Details

PART- A (PAN and Other details)

- Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
- Click the Services > Registration > New Registration

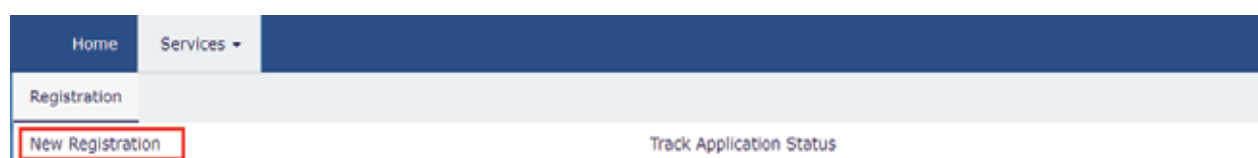


Fig 7.4

- The New Registration page is displayed. Select the New Registration option.
- In the I am a drop-down list, select Taxpayer as the type of taxpayer to be registered.
- In the State/UT and District drop down list, select the state for which registration is required and district.
- In the Legal Name of the Business (As mentioned in PAN) field, enter the legal name of your business/ entity as mentioned in the PAN database.

- **PAN is mandatory for registration with GST**
- **In case you don't have PAN, you can apply for PAN. To do so, click the here link**

- In the Permanent Account Number (PAN) field, enter PAN of your business or PAN of the Proprietor.
- In the Email Address field, enter the email address of the Primary Authorized Signatory.
- In the Mobile Number field, enter the valid Indian mobile number of the Primary Authorized Signatory

Different One Time Password (OTP) will be sent on your email address and mobile number mentioned for authentication

- In the Type the characters you see in the image below field, enter the captcha text and click the PROCEED button.

1 — 2
 User Credentials OTP Verification

New Registration

• Indicates mandatory fields

☒ New Registration ☐ Temporary Reference Number (TRN)

I am a*

State / UT*

District*

Legal Name of the Business (As mentioned in PAN)*

Permanent Account Number (PAN)*

ⓘ If you don't have PAN, Click here to apply
 Eg: A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Email Address*

ⓘ OTP will be sent to this Email Address

Mobile Number*

ⓘ Separate OTP will be sent to this mobile number

Type the characters you see in the image below*


PROCEED

Fig 7.5

- The OTP Verification page is displayed. In the Mobile OTP field, enter the OTP you received on your mobile number. OTP is valid only for 10 minutes.
- In the Email OTP field, enter the OTP you received on your email address. OTP is valid only for 10 minutes.

OTP sent to mobile number and email address are different

- Click the PROCEED button.

Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Home Registration Verify English

1 2
User Credentials OTP Verification

Verify OTP

• Indicates mandatory fields

Mobile OTP *

Enter OTP sent to your mobile number

Email OTP *

Enter OTP sent to your Email Address

Please check the junk/spam folder in case you do not get email.

Need OTP to be resent? [Click here](#)

BACK PROCEED

Fig 7.6

- The system generated Temporary Reference Number (TRN) is displayed. Click the PROCEED button.

Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Home Registration Verify English

You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 322200063807TRN.

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 '05/11/2022' using this TRN.

PROCEED

Fig 7.7

PART – B (Business details)

- The New Registration page is displayed. Select the Temporary Reference Number (TRN).
- In the Temporary Reference Number (TRN) field, enter the TRN generated and enter the captcha text as shown on the screen and click the PROCEED button.
- The OTP Verification page is displayed. You will receive same OTP on mobile and Email.
- In the Mobile / Email OTP field, enter the OTP received on your mobile number and email address. OTP is valid only for 10 minutes.

Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Home Registration English

1 User Credentials 2 OTP Verification

New Registration

* Indicates mandatory fields

☐ New Registration ☒ Temporary Reference Number (TRN)

Temporary Reference Number (TRN) *

Enter Temporary Reference Number (TRN)

Type the characters you see in the image below *

Enter characters as displayed in the CAPTCHA image

PROCEED

Fig 7.8

- Click the PROCEED button.

Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Home Registration Verify English

1 User Credentials 2 OTP Verification

Verify OTP

* Indicates mandatory fields

Mobile / Email OTP *

Fill OTP sent to Mobile and Email

Please check the junk/spam folder in case you do not get email.

Need OTP to be resent? [Click here](#)

BACK PROCEED

Fig 7.9

- The My Saved Application page is displayed. Under the Action column, click the Edit icon (icon in blue square with white pen).

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

Dashboard English

My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
21/10/2022	GST REG-01	Application for New Registration	05/11/2022	Draft	

Track Application Status

You do not have any submitted applications

Fig 7.10

- The Registration Application form with various tabs is displayed. On the top of the page, there are ten tabs as
 - Business Details
 - Promoter/ Partners
 - Authorized Signatory
 - Authorized Representative
 - Principal Place of Business
 - Additional Places of Business
 - Goods and Services
 - State Specific Information
 - Aadhaar Authentication and
 - Verification.

Click each tab one by one to enter the details.

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	05/11/2022	21/10/2022	0%

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

Fig 7.11

• Business Details Tab

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

- In the Trade Name field, enter the trade name of your business.
- In the Constitution of Business drop-down list, select the type of constitution of your business.
- In the District drop-down list, select the district of your business.
- In the Option for Composition field, select Yes in case you want to opt for the Composition Levy, or else select No

Note: In case of Yes

- Select the checkbox for category of registered person.
- Select the checkbox for accepting the declaration for opting for Composition Levy.

Fig 7.12

Option For Composition ☒

Category of Registered Person*

☐ Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available

☐ Suppliers making supplies referred to in clause (3) of paragraph 6 of Schedule II

☐ Any other supplier eligible for composition levy

☐ I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition Levy.

Fig 7.13

- Select the Date of commencement of Business using the calendar.
- Select the Date on which liability to register arises using the calendar.
- In the Are you applying for registration as a casual taxable person? field, select Yes in case you are a casual taxpayer, or else select No.

Are you applying for registration as a casual taxable person? ☒

Period for which registration is required *

From: DD/MM/YYYY To: DD/MM/YYYY

Estimated supplies and Estimated Net Tax Liability *

Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
Integrated Tax	Enter Integrated Tax	Enter Integrated Tax
Central Tax	Enter Central Tax	Enter Central Tax
State Tax/ UT Tax	Enter State Tax/ UT Tax	Enter State Tax/ UT Tax
Cess	Enter CESS	Enter CESS

Warning! As a casual taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once generate the Challan. Please wait for 24 hours before creating another challan, if payment failed and bank account is debited.

GENERATE CHALLAN

Fig 7.14

- In the Reason to obtain registration drop-down list, select the reason to obtain registration for your business.

Select

Crossing the Threshold

Inter-State supply

Liability to pay as recipient of goods or services

Transfer / Succession of business

Death of the Proprietor

De-merger

Change in constitution of business

Merger /Amalgamation

E-Commerce Operator

Selling through e-Commerce portal

Voluntary Basis

Input Service Distributor only

Supplies on behalf of other taxable Person

SEZ Unit

SEZ Developer

Others

Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP

Corporate Debtor undergoing the Corpor

Range *

Select

Date on which liability to register arises *

From: DD/MM/YYYY To: DD/MM/YYYY

Indicate Existing Registrations *

Type of Registration: Select

Registration No. *

Date of Registration *

DD/MM/YYYY

+ ADD X CANCEL

Adding 'Corporate Identity / Foreign Company Registration Number' Is Mandatory.

Document Upload

As you have selected "Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP" as reason for registration, kindly upload the scanned copy of the notification through which Corporate Debtor has gone through the Corporate Insolvency Resolution Process and the Appointment of IRP/RP. You are also required to enter details of the resolution professional with photograph as Primary authorized signatory in the relevant tab of the application mandatorily.

Upload Notification *

Select

Date of Appointment *

DD/MM/YYYY

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 2 MB

Choose File No file chosen

Fig 7.15

- Click the Choose File button to upload LOA/LOP issued by SEZ Authority, Government of India by choosing Letter of Approval or Letter of Permission issued.

Letter of Approval/Letter Of Permission *

Select

Select

Letter Of Approval

Letter Of Permission

Fig 7.16

- Click the SAVE & CONTINUE button

Dashboard - Business Details

Application Type: New Registration, Due Date to Complete: 30/10/2020, Last Modified: 15/10/2020, Profile: 0%

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

Details of your Business

Legal Name of the Business: ANGAD JASBIRSINGH ARORA, Permanent Account Number (PAN): AJIPA1572E

Trade Name: Enter Trade Name, Constitution of Business (Select Appropriate): Select

Name of the State: Karnataka, District: Bengaluru (Bengaluru) Urban

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 *	Actions
Temporary ID	072100000003TMP	24/02/2021	EDIT, DELETE, DOWNLOAD

BACK, SAVE & CONTINUE

Fig 7.17

- You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.



Fig 7.18

• Promoters / Partners

This tab page displays the details of the stakeholders chosen in the constitution of business detail. You can enter details of up to 10 Promoters or Partners.

Fig 7.19

- In the Personal Information section, enter the personal details of the stakeholder like name, date of birth, address, mobile number, email address and gender.
- In the Identity Information section, enter the official information of the stakeholder.
- In the Designation / Status field, enter the designation of the stakeholder.
- In the Director Identification Number (DIN) field, enter the DIN of the stakeholder issued by Ministry of Corporate Affairs. This number is not mandatory in case of proprietorship..

Note: DIN number is mandatory in case of:

- Private Limited Company
- Public Limited Company
- Public Sector Undertaking
- Unlimited Company
- Foreign Company registered in India

iii. In case you are a citizen of India, select Yes or else select No. In case of NO, In the Passport Number field, enter the passport number.

iv. In the Permanent Account Number (PAN) field, enter the PAN of the

Fig 7.20

- In the Residential Address in India section, enter the address details of the stakeholder.
- In the Document Upload section, click the Choose file button. Navigate and upload the photograph of the stakeholder.
- In case the promoter or partner is also the authorized signatory, select the Also Authorized Signatory as Yes and details will be auto-populated in the authorized signatory tab.
- Click the SAVE & CONTINUE button.

Note: To add more details of promoter or partner, click the ADD NEW button an repeat the steps each time after adding the details of the stakeholder

• Authorized Signatory Tab

Enter your details in the Authorized signatory tab. Attach the relevant document also.

- In case you are the Primary Authorized Signatory, select the checkbox for Primary Authorized Signatory.
- In the Personal Information section, enter the personal details of the authorized signatory like name, date of birth, mobile number, email address and gender.
- In the Identity Information section, enter the details of the authorized signatory like PAN number, designation, Aadhar number and DIN number (if applicable). Click Yes, to Are you a citizen/resident of India.
- In the Residential Address section, enter the address details of the authorized signatory. Based on the state selected, select the district and enter the corresponding pin code.
- In the Document Upload section, click the Choose file button. Navigate and select the Proof of Appointment and upload photograph of the authorized signatory.

- Click the SAVE & CONTINUE button.

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

Details of Authorized Signatory

Primary Authorized Signatory

Personal Information

Name of Person

First Name *

Middle Name

Last Name

Enter First Name

Enter Middle Name

Enter Last Name

Name of Father

First Name *

Middle Name

Last Name

Enter First Name

Enter Middle Name

Enter Last Name

Date of Birth *

Mobile Number *

Email Address *

DD/MM/YYYY

+91 Enter Mobile Number

Enter Email Address

Gender *

Telephone Number (with STD Code)

Male Female Others

STD Enter Telephone Number

Identity Information

Designation / Status *

Director Identification Number

Are you a citizen/resident of India?

Enter Designation

Enter DIN Number

Yes

No

Permanent Account Number (PAN) *

Passport Number (In case of Foreigner)

Aadhaar Number

Enter Permanent Account Number (PAN)

Enter Passport Number

Enter Aadhaar Number

Residential Address

Locate your address

Map

Country *

PIN Code *

State *

India

Enter PIN Code

Enter State Name

District *

City / Town / Village *

Locality/Sub Locality

Enter District Name

Enter City / Town / Village

Enter Locality / Sub Locality

Road / Street *

Name of the Premises / Building

Building No. / Flat No. *

Enter Road / Street / Lane

Enter Name of Premises / Building

Enter Building No. / Flat No. / Door No.

Floor No.

Nearby Landmark

Enter Floor No.

Enter Nearby Landmark

RESET ADDRESS

Document Upload

Proof of details of authorized signatory *

Select

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

Choose File No file chosen

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

Only JPEG file format is allowed

Maximum file size for upload is 100 KB

Choose File No file chosen

TAKE PICTURE

You can use your device camera to take selfie photograph.

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

Fig 7.21

85

- **Authorized Representative**

This tab page displays the details of the authorized representative.

- Select Yes on the radio button, in the Do you have any Authorized Representative? field.
- If the Type of Authorised Representative is GST Practitioner, then;
 - In the Enrolment ID field, enter the enrolment ID of the authorized representative.
 - Click the SEARCH button.
- If the Type of Authorised Representative is Other, then;
 - In the Name of Person section, enter the name, designation, mobile number and email address of the authorized representative.
- Proceed to click on the SAVE & CONTINUE button.

Fig 7.22

- **Principal Place of Business tab:**

This tab page displays the details of the principal place of the business. Principal Place of Business is the primary location of the business within the state. The principal place of business is generally the address where the business's books of accounts and records are kept and is often where the head of the firm or at least top management is located.

- In the Address section of Principal Place of Business, enter the address details. Based on the State selected, select the district and enter the corresponding pin code. In the District and Sector/ Circle / Ward / Charge/ Unit drop-down list, select the district and sector/circle/ward/charge/unit number of your business. In the Commissionerate Code, Division Code and Range Code drop-down list, select the appropriate choice.
- In the Contact Information section, enter the official contact details like, Email address, telephone number (with STD Code), mobile number and fax number (with STD Code).
- In the Nature of Possession of Premises drop-down list, select the nature of possession of premises.

- In the Document Upload section, click the Choose file button. Navigate and select the proof of Principal Place of Business document.
- In the Proof of SEZ Unit/SEZ Developer approval for the premises section, click the Choose File button to upload the proof of SEZ unit or SEZ developer approval for the premises.
- Select the checkbox for Nature of Business activities being carried out at above mentioned premises.
- In case you have additional place of business, select Yes for Have Additional Place of Business.
- Click the SAVE & CONTINUE button.

Details of Principal Place of Business * Indicates mandatory fields

Address

Locate your address

Map showing location in Kerala, India.

Pin Code*
Enter PIN Code

State
Kerala

District*
Enter District Name

City / Town / Village*
Enter City / Town / Village

Locality/Sub Locality
Enter Locality / Sub Locality

Road / Street*
Enter Road / Street / Lane

Name of the Premises / Building
Enter Name of Premises / Building

Building No. / Flat No.*
Enter Building No. / Flat No. / Door No.

Floor No.
Enter Floor No.

Nearby Landmark
Enter Nearby Landmark

Latitude
Enter Latitude

Longitude
Enter Longitude

RESET ADDRESS

State Jurisdiction
Kerala

Sector / Circle / Ward / Change / Unit
Select

Center Jurisdiction (Refer the link for Center Jurisdiction)

Commissionerate*
Select

Division*
Select

Range*
Select

Contact Information

Office Email Address*
anasyavishnu139@gmail.com

Office Telephone Number (with STD Code)
STD Enter Telephone Number

Mobile Number*
+91 8075539263

Office FAX Number (with STD Code)
STD Enter Fax Number

Nature of possession of premises *

Please Select
Select

Document Upload *

Proof of Principal Place of Business*
Select

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

BACK SAVE & CONTINUE

Fig 7.23

- **Additional Places of Business**

In order to add additional places of business, click the ADD NEW button and proceed to add the additional places of business by entering the details in provided fields. The details required will be similar to Principal Place of Business.

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

* Indicates mandatory fields

Details of Additional Places of your Business

Address

Pin Code*
 Enter Pin Code

State
 Kerala

District*
 Enter District Name

City / Town / Village*
 Enter City / Town / Village

Locality/Sub Locality
 Enter Locality / Sublocality

Road / Street*
 Enter Road / Street / Lane

Name of the Premises / Building
 Enter Name of Premises / Building

Building No. / Flat No.*
 Enter Building No. / Flat No. / Door No.

Floor No.
 Enter Floor No.

Nearby Landmark
 Enter Nearby Landmark

Latitude
 Enter Latitude

Longitude
 Enter Longitude

[RESET ADDRESS](#)

Contact Information

Office Email Address
 Enter Email Address

Office Telephone Number (with STD Code)
 STD Enter Telephone Number

Mobile Number*
 +91 Enter Mobile Number

Office FAX Number (with STD Code)
 STD Enter Fax Number

* In case you need to upload multiple documents, kindly append all the documents to be uploaded as single file and choose "Others" value from "Nature of possession of premises" dropdown and select "Legal Ownership document" value as Proof of Additional Place of Business and upload it.

Nature of possession of premises*
 Please Select
 Select

Document Upload *
Proof of Additional Place of Business*
 Select
① File with PDF or JPEG format is only allowed.
 ② Maximum file size for upload is 1 MB
[Choose File](#) No file chosen

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

☐ Bonded Warehouse
 ☐ EOU / STP / BHTP
 ☐ 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)

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

Fig 7.24

- **Goods and services**

The Goods and Services tab page displays all the details of the goods and services supplied by the business.

Goods Services

Details of Goods / Commodities supplied by the business

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

Search HSN Chapter

Select HSN in compliance with the eligibility to opt for composition levy under Section 10 of the CGST Act. The registered person shall be eligible to opt, if he is not a manufacturer of such goods as may be notified by the Government on the recommendations of the Council. Please ensure you are not a manufacturer of any of the below commodities:

S.No.	Tariff item, subheading, heading or Chapter	Description
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

BACK SAVE & CONTINUE

Fig 7.25

- **Goods Tab:** In the Goods tab, you will see a search option. In some cases, you may know the HSN Code, and in some cases, you might not know the HSN Code. Follow the steps given below to fill the HSN 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

Fig 7.26

- **Services Tab:** Now under the Service tab, you will once again see a search button. In some cases, you may know the Service Classification Code, and in some cases, you might not know the Service Classification Code. Follow the steps given below to fill the Service Classification Code.

If you do know the Service Classification Code:

For instance, if you are to add the Service Classification Code 995478 (example) to the field. At first, enter the first four digits 9954 from the Service Classification Code in the Search Service Classification Code field. Now your Service Classification Code is successfully added.

If you do not know the Service Classification Code:

Let us take a dealer for example. A dealer who deals with other building completion and such finishing services. In this case, go to the Search HSN Chapter by Name or Code field, and type other building; here the related Service Classification Code list is displayed. From the displayed list, scroll and select the appropriate option (in this case 995478). Service Classification Code is successfully added.

Fig 7.27

- Click the SAVE & CONTINUE button.

SI No	Service Classification Code	Description of Services	Action
1	995478	Other building completion and finishing services n.e.c.	DELETE

Fig 7.28

- **State specific information**

The State Specific Information tab page displays the details of the state.

- In the Professional Tax Employee Code (EC) No. field, enter professions tax E.C number.
- In the Professional Tax Registration Certificate (RC) No. field, enter professions tax R.C number.
- In the State Excise License No. field, enter state excise license number.
- In the Name of the person in whose name Excise License is held field, enter the name of the person in whose name the excise license is registered.
- Proceed to click on the SAVE & CONTINUE button.

Dashboard: State Specific Information

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	100%

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

State Specific Information

Professional Tax Employee Code (EC) No.
Enter Professions Tax E.C Number

Professional Tax Registration Certificate (RC) No.
Enter Professions Tax R.C Number

State Excise License No.
Enter State Excise License Number

Name of the person in whose name Excise License is held
Enter Name of the Person in whose name Excise License is held

BACK SAVE & CONTINUE

Fig 7.29

- **Aadhar authentication**

The Aadhar authentication tab page displays the details required for Aadhaar authentication. You can either opt for a Yes or No for Aadhaar authentication of Promoters/ Partners, or Authorized Signatories.

Aadhaar authentication is based on constitution of business (COB). The following table explains and lists the Aadhaar authentication for different constitution of business:

S.No.	Constitution of Business	Nature of Person	Aadhaar Authentication Required
1	Proprietorship Concern	Proprietor	Yes (only 1 Proprietor + Primary Authorized Signatory)
		Authorized Signatory	
2	Partnership Firm	Partners	Yes (only 1 Partner + Primary Authorized Signatory)
		Authorized Signatory	
3	HUF	Karta	Yes (1 Karta + Primary Authorized Signatory)
		Authorized Signatory	
4	Company (Public, Private, Unlimited)	Authorized Signatory	Yes (Primary Authorized Signatory)
		Directors	One Director only
5	Company (Foreign Limited)	Authorized Signatory	Yes (Primary Authorized Signatory)
		Authorized Person in charge in India	Yes
6	Limited Liability Partnership	Designated Partners	One Partner only
		Authorized Signatory	Yes (Primary Authorized Signatory)
7	Society/Club/Trust/ Association of Person	Members of Managing Committee	One member only
		Authorized Signatory	Yes (Primary Authorized Signatory)
8	Other	Person in Charge	One person only
		Authorized Signatory	Yes (Primary Authorized Signatory)

- If you have opted for a yes then, from the list displayed on the Aadhaar Authentication tab, select at least one person for Aadhaar authentication and proceed to click on the SAVE & CONTINUE button.

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	10/12/2020	25/11/2020	98%

--	--	--	--	--	--	--	--	--	--

Aadhaar Authentication

Do you want to opt for Aadhaar Authentication of details of Promoter/Partner, Primary Authorized Signatory added by you? *

☒ Yes

- Authentication request shall be shared on mobile number, email upon submission of application of Promoter/Partner, and Primary Authorized Signatory which are selected.
- ARN would be generated once Aadhaar Authentication exercise is completed for all applicable persons whose name are selected in this table.
- Kindly select at least one person from Promoter/Partner for Aadhaar authentication.

Sl No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Email Address	Mobile Number	Status
1	Mayesh	Yes	No	Yes	Senior Manager	angad67@gmail.com	753122222	Authentication Required
2	ANGAD JASBIR SINGH ARORA	Yes	Yes	No	Manager	angad7@gmail.com	356888888	Authentication Required

Note: Please make sure that email and mobile number of Promoters/Partners, Primary Authorized Signatory provided by you are correct. The Aadhaar validation links shall be forwarded on the email/ mobile No.s provided by you.

BACK SAVE & CONTINUE

Fig 7.30

- **In case, you have opted for a No:**

If you do not want to opt for Aadhaar authentication of Promoters/ Partners, Authorized Signatories you can opt for a no. You will receive a warning message that you have opted No for Aadhaar authentication and proceed to click OK.

Note: In case, you have opted “No” for Aadhaar authentication, while registering on the GST Portal, Registration application will not be deemed approved within 7 Working days. Registration will be marked for mandatory site visit and approval thereafter, by the tax official.

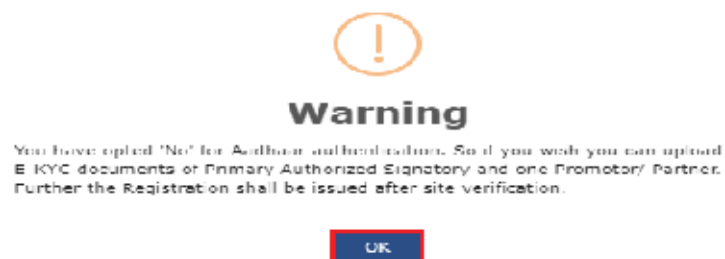


Fig 7.31

- You can upload E-KYC documents under Type of E-KYC Document for Primary Authorized Signatory and at least one Promoter/Partner.

Note: File in a PDF or a JPEG format is only allowed. The maximum size for upload is 2 MB. In addition to that, ensure that the E-KYC documents selected for upload have your name as spelled in PAN/CBDT database.

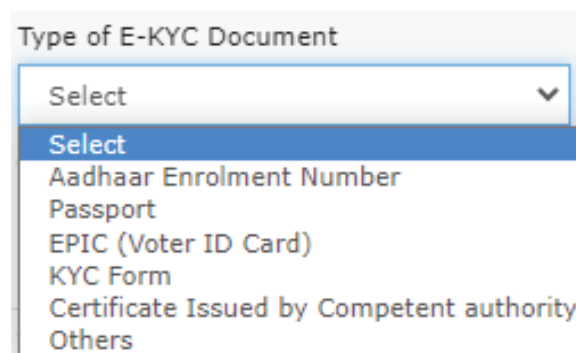


Fig 7.32

Aadhaar Authentication

Would you like to opt for the Promoters/Partners, Authorised Signatories? ☐ No

1. Application will be marked for Site visit mandatorily.
2. Kindly upload E-KYC documents for Primary Authorized signatory and atleast one Promotor/Partner to proceed further.

Select	SI No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Aadhaar Enrolment ID	Document Upload
☒	1	S S	Yes	No	Yes	TL	Enter Aadhaar Enrolment ID DD/MM/YYYY HH:MM:SS	Type of E-KYC Document Select File with PDF or JPEG format is only allowed. Choose File No file chosen
☒	2	SASIKALA SINGARAVELU	Yes	Yes	No	TL	Enter Aadhaar Enrolment ID DD/MM/YYYY HH:MM:SS	Type of E-KYC Document Select File with PDF or JPEG format is only allowed. Choose File No file chosen

BACK SAVE & CONTINUE

Fig 7.33

The Aadhaar Enrolment ID for the promoter/partner and the Authorized Signatory needs to be different, otherwise, an error message will be displayed.

Please enter valid Enrolment ID (Primary Authorized Signatory and Promoter/Partner can't provide same Enrolment ID).

Fig 7.34

Click the SAVE & CONTINUE button.

Note: You can click the DELETE button to delete the uploaded documents, if required.

Aadhaar Authentication

Would you like to opt for the Promoters/Partners, Authorised Signatories? *

☐ No

1. Application will be marked for Site visit mandatorily.
2. Kindly upload E-KYC documents for Primary Authorized signatory and atleast one Promotor/Partner to proceed further.

Select	SI No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Aadhaar Enrolment ID	Document Upload
☒	1	S S	Yes	No	Yes	TL	Enter Aadhaar Enrolmen DD/MM/YYYY HH:MM:SS	Aadhaar Enrolment ID slip DELETE Passport DELETE
☒	2	SASIKALA SINGARAVELU	Yes	Yes	No	TL	Enter Aadhaar Enrolmen DD/MM/YYYY HH:MM:SS	Aadhaar Enrolment ID slip DELETE Passport DELETE

BACK SAVE & CONTINUE

Fig 7.35

• Verification

The verification tab page displays the details of Promoters/ Partners, Authorized Signatories for getting the Aadhaar authentication link.

- Select the Verification checkbox.
- In the Name of Authorized Signatory drop-down list, select the name of authorized signatory.
- In the Place field, enter the place where the form is filed.
- After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/, E-Signature or EVC.

Note: Digitally signing using DSC is mandatory in case of LLP and Companies.

- In Case you're using EVC:
Click the SUBMIT WITH EVC button.

Verification

I 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.

Name of Authorized Signatory*
ANGAD JASBIR SINGH ARORA[AJIRA1572E]

Place*
Bangalore

Designation / Status*
chairman

Date*
24/06/2017

DSC is compulsory for Companies & LLP

BACK SUBMIT WITH DSC SUBMIT WITH E-SIGNATURE SUBMIT WITH EVC

Fig 7.36

- Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the VALIDATE OTP button.

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE VALIDATE OTP

Fig 7.37

- You will receive the acknowledgement in the next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent to your e-mail address and mobile phone number.



Fig 7.38

Summary



- Under any taxation law, registration is the most fundamental requirement for the identification of persons liable to pay tax thereby ensuring tax compliance in the economy. Under the indirect tax regime, without registration, a person can neither collect tax from his customers nor claim any credit of tax paid by him.
- Since registration in GST is PAN based, once a supplier is liable to register in any one State, he has to obtain registration in each of the States/UTs in which he makes taxable supply under the same PAN.
- Every supplier of goods or services or both is required to obtain registration in the State or the Union territory from where he makes the taxable supply if his aggregate turnover exceeds specified threshold limit in a financial year.
- There are certain cases wherein a supplier is mandatorily required to obtain registration irrespective of the quantum of his aggregate turnover. In other words, these are the cases wherein a supplier is compulsorily required to obtain registration even though his aggregate turnover does not exceed the applicable threshold limit.
- Some of the persons are not liable to be registered (eg: An agriculturist, persons making only reverse charge supplies, person engaged exclusively in the business of supplying goods and/or services not liable to tax/wholly exempt from tax etc.)

Exercise



1. Mr. A has started supply of goods in Delhi. He is required to obtain registration if his aggregate turnover exceeds _____ during a financial year.

- a. 10 lakh
- b. 20 lakh
- c. 30 lakh
- d. 50 lakh

2. Aggregate turnover includes:

- a. Taxable Supplies
- b. Exempt Supplies
- c. Exports
- d. All of the above

3. Which of the following persons are compulsorily required to obtain registration?

- a. Persons making any inter-state taxable supply
- b. Non-resident taxable persons making taxable supply
- c. Casual taxable persons making taxable supply
- d. All of the above

4. Which of the following persons are not liable for registration?

- a. Any person engaged exclusively in supplying services wholly exempt from tax
- b. Casual Taxable Person
- c. Both (a) and (b)
- d. None of the above

Descriptive Questions:

- 1. Can a person without GST registration collect GST and claim ITC?
- 2. If a person is operating in different states, with the same PAN number, can he operate with a single registration?
- 3. Can a person having multiple business verticals in a state obtain separate registrations for each business vertical?
- 4. Is there a provision for a person to get himself voluntarily registered though he may not be liable to pay GST?

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.



8. E-Way Bill (Electronic Waybill)

- Unit 8.1 - Introduction To E-Way Bill
- Unit 8.2 - Purpose Of E-Way Bill
- Unit 8.3 - Exemptions To E-Way Bill Requirement
- Unit 8.4 - registration Of E-Way Bill



Key Learning Outcomes



1. Conceptual Understanding of E-way Bill
2. Conceptualization Usage of E-way bill

Unit 8 - E-Way Bill (Electronic Waybill)

Unit Objectives

1. Applicability of E-way Bill
2. Understand Requirement and Purpose of E-way bill
3. Identify The Method of E-way Bill Registration
4. Applicability of E-way Bill in Unregistered Individuals

Unit 8.1 - Introduction

E-way bill can be described as an electronic document generated on the GST portal in order to evidence movement of goods such as shipping or transporting. Under the GST regime, the E-way bill has two classifications, comprising of Part A & Part B.

Part A, here, holds details of the GSTIN of recipients, the place of delivery (PIN Code), invoice or challan number and date, value of goods, HSN code, transport document number (Goods Receipt Number, or Railway Receipt Number, or Airway Bill Number, or Bill of Lading Number) and reasons for transportation.



Fig 8.1

Meanwhile, Part B holds transporter detail such as the vehicle number, which helps in the generation of the E-way bill. According to the Rule 138 of the CGST Act, 2017, every registered person responsible for the movement of goods which may or may not account to supply, worth a consignment value of more than Rs.50000/- is required to furnish the information in part A of E-way bill, as mentioned above.

Unit 8.2 - Purpose of E-way Bill

E-way bill enables tracking of movement of goods. It also ensures that the goods being transported follow GST law. It is an effective tool to check for tax evasion, as movement of goods are being recorded and maintained.



Fig 8.2

Unit 8.3 - Exceptions to E-Way bill Requirement

- Goods being transported by a non-motorised conveyance.
- Goods being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs.
- Consignment value less than Rs. 50,000/-.
- Goods transported are alcoholic liquor for human consumption, petroleum crude, high-speed diesel, petrol, natural gas or aviation turbine fuel.

- Goods other than de-oiled cake being transported;
 - Curd, lassi, buttermilk
 - Fresh milk
 - Vegetables
 - Fruits
 - Live animals, plants and trees
 - Meat
- E-way Bill is optional for goods of value less than Rs. 50,000 (except in cases of mandatory e-way bill provisions like the movement of Handicraft goods and movement of goods for Interstate Job work).

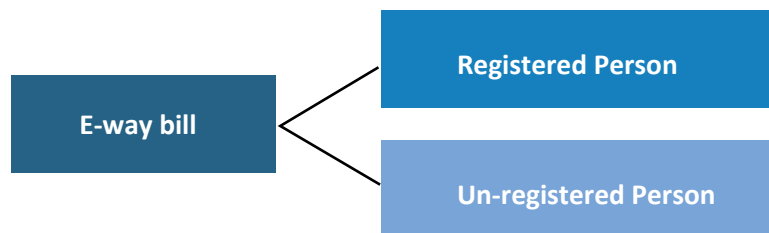


Fig 8.3

Unit 8.4 - Registration of E-way bill

E-way bill registration procedure for Registered Person

- Log on to <https://ewaybill.nic.in>

The screenshot shows the 'E - WAY BILL SYSTEM' registration form. The form is titled 'E-Way Bill Registration Form'. It includes the following fields and buttons:

- Enter GSTIN:** A text input field with 'Go' and 'Exit' buttons.
- Applicant Name:** A text input field.
- Trade Name:** A text input field.
- ii. Address:** A section containing four input fields: 'Line 1', 'Line 2', 'City', and 'PIN'.
- Mobile:** A text input field with a 'Send OTP' button.

Fig 8.4

- Click on E-way Bill Registration.
- Enter GSTIN and click on Go.
- Once the request is submitted, you will be redirected to the e-way bill registration form.
- In the form, Applicant Name, Trade Name, Address and Mobile Number are auto-populated.
- Click on Send OTP. You will now receive an OTP on the registered mobile number.
- Once you receive the OTP, enter the OTP and click on Verify OTP. This action will validate OTP and verify the entered information.
- Provide a User ID or User Name, in order to operate the newly created account on the e-way bill portal.
- Once a request is submitted, the e-way bill portal will validate if the given User ID or User Name already exists.
- Once the e-way bill approves the User ID or User Name, it would ask to provide a Password.
- Once the User ID / User Name and Password are validated and approved; the final registration request is submitted.
- If all is fine, the system will create User ID / User Name and Password and complete registration process with the e-way bill portal.

• E-way bill registration online for unregistered businesses

Since an unregistered taxpayer does not have a GSTIN, to register for e-way bill on the portal, they would need to use an alternative method of e-way bill registration, i.e., utilizing the business details.

Fig 8.5

Steps for unregistered transporters to register for e-way bill are as follows:

- Step 1 – Keep the business details handy and Log on to <https://ewaybill.nic.in>
- Step 2 – Click on Enrolment for Transporters.
- Step 3 – This will launch an e-way bill registration form. The form contains some mandatory fields will be (marked as *) and some non-mandatory fields. You will be requested to fill in the following business details in the form:
 - Select your state* (Select from a drop-down menu)
 - Legal Name* (Enter Name as per PAN)
 - Trade Name, if any
 - PAN* – After entering the PAN No., click on Validate. You will now receive an option to fill in the remaining details
 - Type of Enrolment* (Warehouse/Depot, Go down, Cold Storage OR Transport Services)
 - Constitution of Business* (Foreign Company, Partnership, Proprietorship, Public Limited, VPrivate Limited, Unlimited or Others)
 - Particulars of Principal Place of Business

5. Particulars of Principal Place of Business			
(a). Address			
Building No./Flat No. *		Floor No. *	
Name of the Premises/Building *		Road/Street *	
City/Town/Locality/Village *		Taluka/Block *	
District *		PIN Code *	
State *	- Select State - 		
Latitude		Longitude	

Fig 8.6

● **Particulars of Principal Place of Business and Contact Information**

- Building No. / Flat No.*
- Floor No.*
- Name of the Premises / Building*
- Road / Street*
- City / Town / Locality / Village*
- Taluka / Block*
- District*
- PIN Code*
- State*
- Latitude
- Longitude

(b). Contact Information (the email address and mobile number will be used for authentication)			
Email Address		Telephone Number with STD	STD Telephone
Fax number with STD	STD Office/Fax		
(c). Nature of premises	☐ Own ☐ Leased ☐ Rented ☐ Consent ☐ Shared ☐ Others		
6. Do you have aadhaar number of Proprietor or Main person of Company / Firm ? ☐ Yes ☐ No			
I on behalf of the holder of Aadhaar number give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
Aadhaar No (Prop or Main person of Company / Firm) *		Name (As per Aadhaar) *	
Mobile No (As per Aadhaar) *		Verify OTP Received from Aadhaar *	
Verify Detail & Send OTP		Verify OTP	
7 Upload			

Fig 8.7

- Email Address
- Telephone Number with STD
- Fax Number with STD
- Nature of Premises (Own, Leased, Rented, Consent, Shared or Others)

Note: The email address and mobile number will be used for authentication in the e-way bill portal

- **Aadhar card information**

- Do you have Aadhar number of Proprietor or Main person of Company / Firm (Select Yes or No)
- If “Yes” is selected, tick a box authorising the GSTN to obtain one’s details from UIDAI for the purpose of verification
- Aadhar No* (Prop. or Main person of Company / Firm)
- Name*(As per Aadhar)
- Mobile No* (As per Aadhar)
- Click on Verify Detail & Send OTP button, post which an OTP will be sent to the registered mobile number
- Verify OTP Received from Aadhar*
- Once the OTP is entered, click on Verify OTP button, which will complete the Aadhar verification process

7 Upload			
Address Proof	Choose File	No file chosen	
	Upload		
ID Proof	Choose File	No file chosen	
	Upload		
8. Login Details			
User Name *		Check	
Password *			
Confirm Password *			
9. Verification *			
☐ I 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.			
		Save	Exit

Fig 8.8

- **Upload**

Address Proof – Click Choose file to browse and then click Upload

ID Proof – Click on Choose file to browse and then click Upload

Note – There is no specific file format or file size specified, however either PDF or JPEG can be uploaded.

- **Login Details**

- User Name*

- Password*

- Confirm Password*

- **Verification**

Tick the checkbox confirming that information provided are correct

Click on Save

- **Step 4** – Once you submit the form, the e-way bill portal will generate a 15-digit Transporter ID or TRANS ID along with the user credentials, thus completing the process of e-way bill registration.
- **Step 5** – Now the transporter can provide this 15-digit Transporter ID to their clients to include in their e-way bill. The transporter will now be able to access the same on the e-way bill portal and enter vehicle number for movement of the consignment

Summary



- E-way bill is an electronic document generated on the GST portal (www.ewaybillgst.gov.in) evidencing movement of goods.
- Whenever there is a movement of goods of consignment value exceeding ₹50,000:
 - i. in relation to a supply; or
 - ii. for reasons other than supply; or
 - iii. due to inward supply from an unregistered person.
- the registered person who causes such movement of goods shall furnish the information relating to the said goods as specified in Part A of Form GST EWB-01 before commencement of such movement.
- Who causes movement of goods?

If the supplier is registered and undertakes to transport the goods, movement of goods is caused by the supplier. If recipient arranges transport, movement is caused by him. If goods are supplied by an unregistered supplier to a registered recipient, the movement shall said to be caused by such recipient, if the recipient is known at the time of commencement of the movement of goods.
- In some special situations where e-way bill needs to be issued even if the value of the consignment is less than ₹50,000. (e.g.: Inter-state transfer of goods by principal to job-worker). Some situations where e-way bill is not required to be generated (e.g.: Transportation of kerosene oil sold under PDS)

Exercise



1. What is the purpose of an E-Way Bill under the GST regime?
 - a. To track the movement of goods and prevent tax evasion
 - b. To provide a discount on transportation costs
 - c. To determine the quality of goods being transported
 - d. To calculate the insurance premium for goods
2. For which of the following situations is an E-Way Bill mandatory?
 - a. Movement of goods valued at ₹25,000
 - b. Movement of goods valued at ₹40,000
 - c. Movement of goods valued at ₹50,000
 - d. Movement of goods valued at ₹70,000
3. Can an E-Way Bill be generated for transporting goods within a state?
 - a. Yes, if the value exceeds ₹50,000
 - b. No, E-Way Bills are only for inter-state transport
 - c. Yes, but only for goods worth more than ₹1,00,000
 - d. No, E-Way Bills are not applicable for intra-state transport

Descriptive Questions:

1. Explain the purpose of an E-Way Bill under the GST regime.
2. What are the conditions under which an E-Way Bill is required for transporting goods?
3. Describe the process for generating an E-Way Bill.
4. Who is responsible for generating an E-Way Bill in the case of third-party transportation?
5. What are the key details that must be included in an E-Way Bill?

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.



9. Tax Invoices

- Unit 9.1 - Introduction to Tax Invoice
- Unit 9.2 - Types of Invoices
- Unit 9.3 - Introduction to E-Invoicing
- Unit 9.4 - Advantages of E-Invoicing
- Unit 9.5 - Generation of E-Invoice
- Unit 9.6 - Delivery Challan
- Unit 9.7 - Credit & Debit Notes
- Unit 9.8 - Revised Tax Invoices
- Unit 9.9 - At a Glance



Key Learning Outcomes



1. Knowledge of The Legal requirements and Formats for Issuing Tax Invoices under GST or other Tax Regimes.
2. Understanding the Layout and Structure of a Tax Invoice, Including The Sequence and Placement of Various Elements.
3. Understanding The Importance of Correct Invoice Details for Claiming Input Tax Credit and Ensuring Compliance with ITC Rules.
4. Awareness of E-Invoicing Requirements and Standards, Including Digital Signature and Invoice Inter-Change Standards (If Applicable).

Unit 9 - Tax Invoices

Unit Objectives

1. Understand The Types of Invoices and Its Applicability.
2. Learn The Advantages and Generation of E-invoices.
3. Get to Know The Applicability and Creation of Delivery Challan, Debit and Credit notes.

Unit 9.1- Introduction to Tax Invoice

A tax invoice can be designed as a commercial instrument that is used to identify the parties involved in the trade. An invoice holds a list and description of the goods sold and services supplied and is issued by a supplier of goods/services to a recipient. It also quantifies the items sold, details of the date of shipment, mode of transport, prices or discounts given, and the delivery and payment terms (in case of supply of goods). A tax invoice is generally issued to charge the tax and pass on the input tax credit.

The various mandatory fields under a GST invoice are as follows:

- Invoice number and date
- Customer name
- Shipping and billing address
- Customer and taxpayer's GSTIN (if registered)
- Place of supply
- HSN Code / SAC code
- Item details i.e., description, quantity (number), unit (meter, kg etc.), total value
- Taxable value and discounts
- Rate and amount of taxes i.e., CGST/ SGST/ IGST
- Whether GST is payable on reverse charge basis
- Signature of the supplier

If the recipient is not registered and the value in picture is more than Rs. 50,000 then the invoice should carry:

- Name and address of the recipient
- Address of delivery
- State name and state code

The image shows a sample GST invoice form with various fields and annotations. The form is titled "Revised Invoice" and includes the following fields:

- GSTIN:** Supplier's GSTIN (01541) and Customer's GSTIN (01541).
- Date:** 01-JUN-2017.
- HSN CODE:** 8542211.
- GST Rate:** 12%.
- Taxable Value:** 2,400.00.
- Signature:** Signature of the supplier.

The invoice also includes a table of items with columns for Description of Goods, Quantity, Rate, and Amount. The total amount is 2,400.00.

Fig 9.1

Unit 9.2 - Types of Invoices

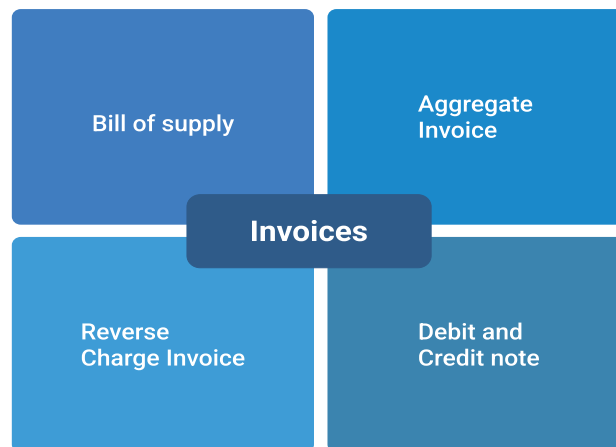


Fig 9.2

- Bill of supply**

A Bill of Supply is a document that is different from a tax invoice as it does not hold any tax information. This is issued by a GST registered business and is used by composition vendors and businesses dealing with exempted goods.

Zylker India,
44 Annasalai,
Chennai 600002, India.

GSTIN: 33GSPTN037IG1ZD
Phone: 98573829384
PAN 3I2456789

Bill To
Ambit Depots,
10 Thakur Street, Chennai 600450
Tamil Nadu, India.

33GSPKA037IG1FE
Phone: 982309583
Circuit ID: 57686533GSPKA037IG1FE

Place Of supply: Tamil Nadu (33)

Bill Of Supply# BOS-000005

Balance Due
₹2,000.00

Bill Of Supply Date : 05 Sep 2017
Terms : Due on Receipt
Due Date : 05 Sep 2017

#	Item & Description	HSN/SAC	Qty	Rate	Amount
1	Raw silk	50020010	1.00 kgs	2,000.0 0	2,000.00
Sub Total					2,000.00
Total					₹2,000.00
Balance Due					₹2,000.00

Fig 9.3

- **Aggregate invoice**

In cases where the buyer is unregistered and the value of multiple invoices is less than Rs. 200, the seller can issue an aggregate or bulk invoice for the multiple invoices on a daily basis.

For example, you may have issued 3 invoices in a day of Rs.80, Rs.90 and Rs. 120. In such a case, you can issue a single invoice, totalling Rs.290, to be called an aggregate invoice.

- **Reverse charge Invoice**

A taxpayer who is liable to pay tax under Reverse Charge Mechanism (RCM) has to issue an invoice for goods and services that is received by them. The receiver shall mention that the tax is paid under RCM, and they must issue a payment voucher while making payment to the supplier.

- **Debit and Credit Note**

When a tax invoice has a lower tax value in comparison to the original amount, a debit note is issued by the seller. When the amount payable by the buyer towards the seller increases, a debit note comes in handy.

A credit note is issued by the seller when the value of invoice decreases. A credit note can be used under the following circumstances:

- Tax invoice has a higher taxable value than the original amount.
- Buyer refunds the goods to the supplier.
- Services deemed to be deficient.

Unit 9.3 - Introduction to E- invoicing

The concept of E-invoicing has been introduced for reporting business to business (B2B) invoices to the GST system for a certain notified category of taxpayers. All registered businesses with an aggregate turnover (based on PAN) in any proceeding financial year greater than 50 crores will be required to issue e-invoices. E-invoicing is not voluntary and only a notified person can report invoices on an Invoice Registration Person.

Unit 9.4 - Advantages of e-invoicing

E-invoicing has various advantages to a business, and one such advantage is auto reporting of invoices into GST return and auto generation of e-waybill. Under e-invoicing, business must report the B2B invoice data only once in the e-invoice form and the same is reported in multiple forms (GSTR1, e-way bill etc.). E-way bills can be auto-generated using invoice data. GSTR1 can also be auto-populated with the e-invoice data.

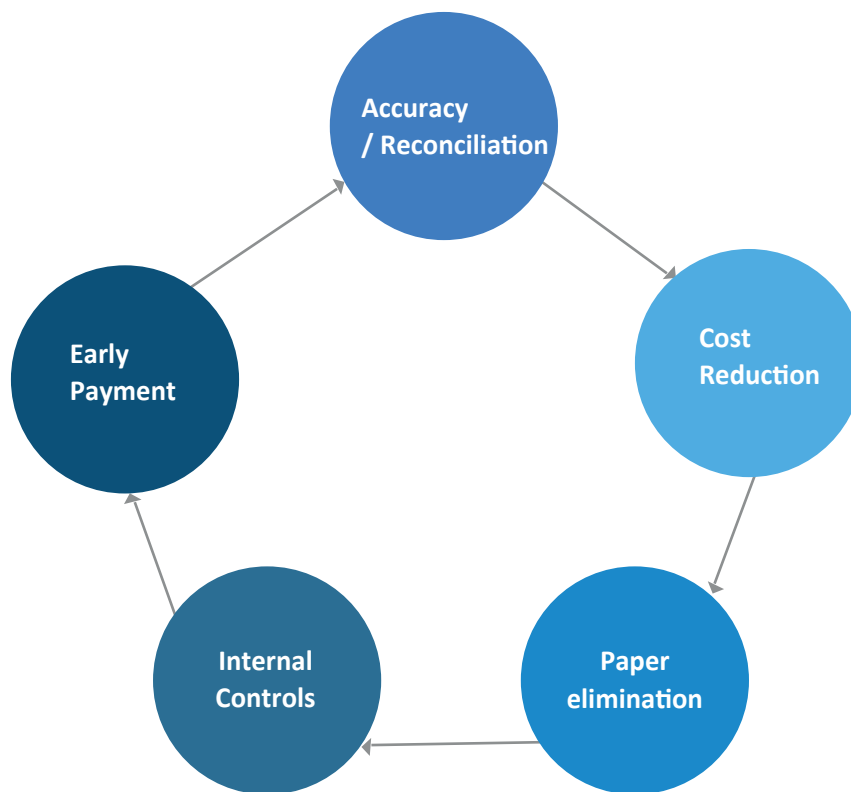


Fig 9.4

Unit 9.5 - Generation of E-Invoice

- The taxpayer creates the invoice using their own ERP/accounting / bill system or manual system.
- The taxpayer uploads or reports the invoice details to the Invoice Registration Portal (IRP). The taxpayers' supply transaction is thus registered on IRP.
- The IRP will then validate and generate an IRN and authenticate the file for any duplicate against the GST central registry. The IRN will be the E-unique invoice's identifier for the entire financial year.
- After successful verification, the invoice will be updated with IRP's digital signature on the invoice data, and a QR code shall be added to the JSON file,
- The uploaded information will be transmitted with the E-way bill and GST systems, where it will be used to auto populate GST annexures.
- The portal will return to the seller the digitally signed JSON, along with the IRN and QR code. The invoice would also be mailed to the buyer's registered email address.



Fig 9.5

Unit 9.6 - Delivery challan

A Delivery Challan is a formal document that is created when goods are transported from one location to another, which might or might not result in sales.

Example: When goods are transferred from the headquarters to its branches. Delivery Challans are sent with consignments of goods to record the shipment details.

- **Delivery challan in Triplicate**

The delivery challan can be prepared in TRIPLICATE, in the event of supply of goods, in the following manner:

- **Declaration in E-way bill**

Where goods are transported on a delivery challan rather than on invoice, the same must be stated in the e-way bill.

- **Tax invoice to be issued after delivery of goods**

Where the goods are transported for the purpose of supply to the recipient, but a tax invoice cannot be issued at the time of transfer of goods for the purpose of supply, the supplier issues a tax invoice after the goods are delivered.

- **Goods transported in SKD/CKD condition or in batches or lots**

SKD/CKD are referred to as Semi Knocked Down (SKD) or Completely Knocked Down (CKD) goods. In such cases, the goods are supplied under the cover of a single invoice, but multiple vehicles are used for the transport.

Unit 9.7 - Credit and Debit notes

• Debit Notes

A debit note, often referred to as a debit memo, is a document that the seller sends to the buyer to alert them of their current debt responsibility. It may also be sent by the buyer to the seller as a proof when returning unacceptable goods.

Example:

Kapoor Pvt Ltd supplied goods worth Rs. 20,000 units @ Rs. 20 per unit to M/s Sharma Traders on April 1, 2017. The GST charged on such a supply is 5% which is Rs. 20,000. However, on selling the goods, Kapoor Pvt Ltd realizes that the price charged for each unit was Rs 22 and not Rs. 20. As is evident, the amount charged in the tax invoice was less than the amount of goods delivered. Thus, Kapoor Pvt Ltd issued a debit note in favour of M/s Sharma Ltd.

Such a debit note would notify M/s Sharma traders that a debit needs to be made in their own account. In other words, debit note is an intimation to M/s Sharma Traders that it still owes Kapoor Pvt Ltd an amount equal to Rs. 40,000 (Rs. 2 x 20,000) and GST of Rs. 2000 under original invoice.

When are Debit notes issued?

When a registered person supplies goods or services, they need to issue a tax invoice. Upon issuing the tax invoice, a registered supplier is required to issue a debit note to the recipient, in the event of any of the following cases:

- The supplier charges value of goods or services in the invoice that is less than the actual value of such goods or services.
- Supplier charges a lower rate of tax than what is applicable on goods or services supplied.
- The quantity of goods or services received by the recipient is more than what has been declared in the original tax invoice.
- The buyer returns any purchases after buying.
- When the buyer receives any incomplete or damaged goods.
- When the customer believes that the seller overcharged him and agreed to a discount.

• Credit notes

A credit note is a written confirmation that the buyer has received the credit for the appropriate amount and that the seller has registered the products as return. For example, this could be done for a return of goods, where the value of the goods is credited back to the customer's account.

When are credit notes issued?

- The taxable value declared by the supplier in the tax invoice is more than the actual taxable value of the goods or services supplied. For example, if a product originally priced at Rs. 100 is incorrectly invoiced at Rs. 150, then a credit note of Rs. 50 will be issued by the vendor.
- The tax rate furnished in the tax invoice is more than the actual tax rate levied on the supply. For example, if a product categorised under the 12% GST slab is invoiced at 18%, then a credit note should be issued.
- The quantity of the supply received by the customer is less than the quantity declared in the tax invoice.
- The goods or services supplied are of inferior quality or are found unsatisfactory by the recipient, leading to a partial or complete reimbursement.
- The recipient returns the goods or services to the supplier.
- A registered person may issue a consolidated credit note for multiple invoices issued throughout a financial year.

Unit 9.8 - Revised Tax Invoices

While doing a business, it is typical that a GST invoice be issued incorrectly, or a few invoices may need modification. The invoices must be corrected in these circumstances and reported in the monthly returns. This process is called the rectification of invoices.

Rectification of tax invoices can take various different forms, and it may produce revised invoice or a supplementary invoice.

- **When to issue a revised invoice under GST**

All taxable dealers will be required to apply for provisional registration under the GST and complete all requirements to receive a certificate of permanent registration. After obtaining the GST registration certificate, the taxpayer will need to provide amended invoices for all the invoices issued between the period of the;

- Date of implementation of GST
- Date of issue of registration certificate

The revised invoice will have to be issued within one month from the date of issue of the registration certificate.

- **Format of revised invoices**

- Nature of the invoice, i.e., “Revised Invoice” or “Supplementary Invoice”, indicated prominently.
- Name, address and GSTIN of the supplier.
- An alpha-numeric serial number for the invoice, specific to the financial year.
- Invoice date.
- Name, address and GSTIN (if registered) of the recipient.
- Name, address of the delivery place, and its respective state and code (if the recipient is an unregistered person).
- The original invoice serial number and date against which the revised/supplementary invoice is being issued.
- A signature or digital signature of the supplier or authorised person.

Unit 9.9 - Delivery Challan

- Who can raise the tax invoices

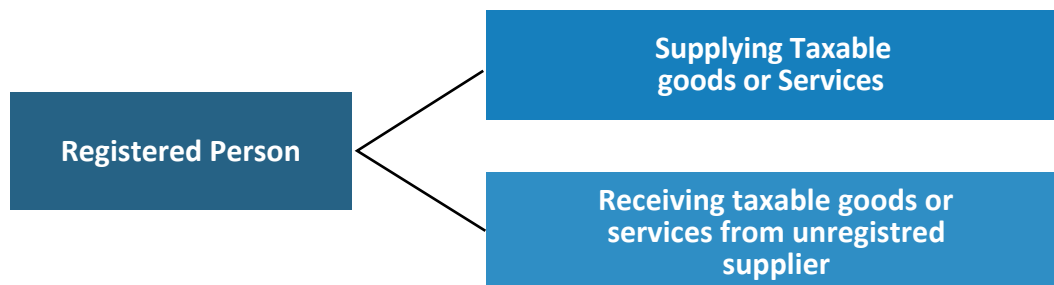


Fig 9.7

- Time limit for issuance of invoices

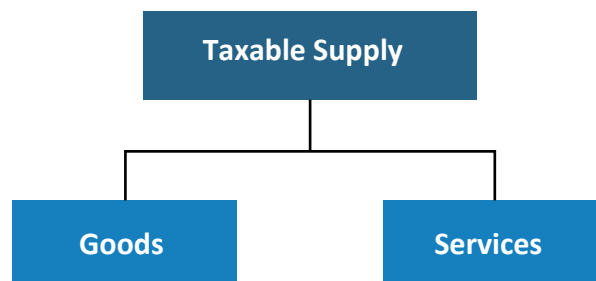


Fig 9.8



Fig 9.9

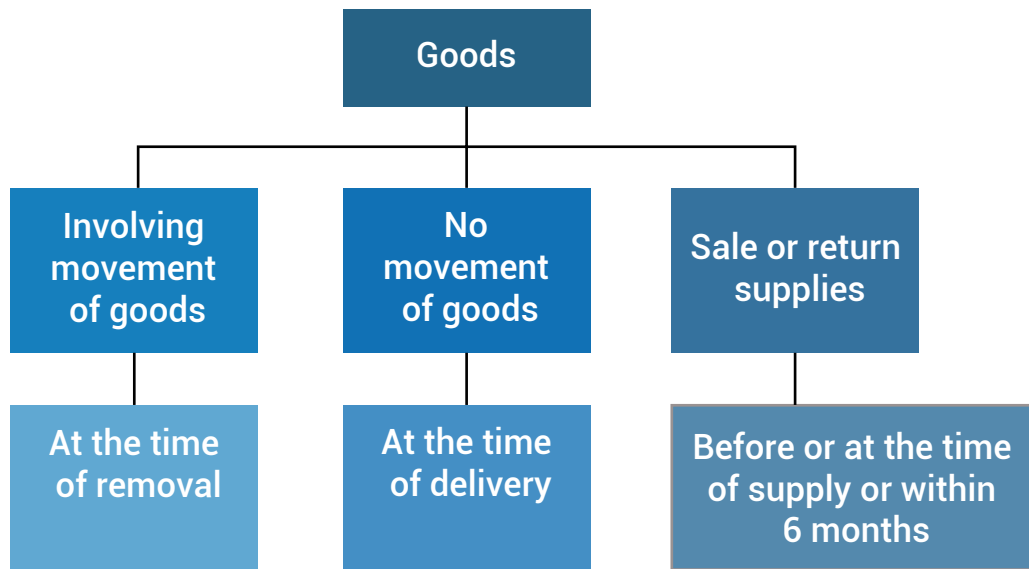


Fig 9.10

- **Workflow of e-invoice**

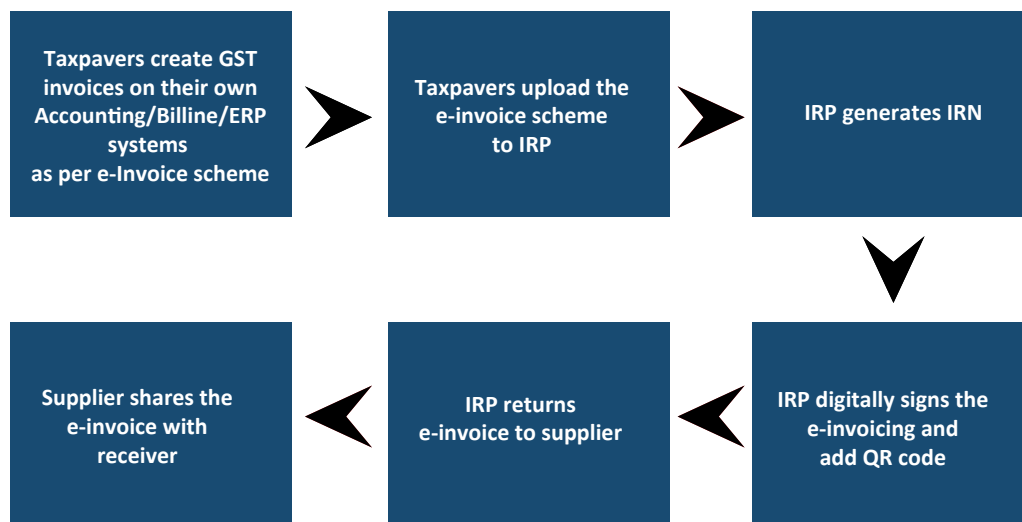


Fig 9.11

Summary



- A tax invoice shall be issued by a registered person supplying taxable goods or taxable services or both. Such tax invoice shall show the prescribed particulars. There is no format prescribed for the tax invoice. Only certain fields have been prescribed as mandatory fields.
- Various types of invoices are:
 - Revised Tax Invoice
 - Consolidated Tax Invoice
 - Bill of supply Invoice a payment voucher for RCM, Delivery challan and also Debit Note and Credit Note.
- E- invoicing: All registered businesses with an aggregate turnover (based on PAN) in any preceding financial year from 2017-18 onwards greater than 10 crores will be required to issue e-invoices.

Exercise



1. In case of taxable supply of services, invoice shall be issued within a period of _____ from the date of supply of service.
 - a. 30 days
 - b. 45 days
 - c. 60 days
 - d. 90 days
2. In case of taxable supply of services by an insurer, invoice shall be issued within a period of _____ from the date of supply of service.
 - a. 30 days
 - b. 45 days
 - c. 60 days
 - d. 90 days
3. In case of continuous supply of services, where due date of payment is ascertainable from the contract, invoice shall be issued:
 - a. Before or at the time when the supplier of service receives the payment
 - b. On or before the due date of payment
 - c. Either (a) or (b)
 - d. None of the above
4. In case of continuous supply of services, where due date of payment is not ascertainable from the contract, invoice shall be issued:
 - a. Before or at the time when the supplier of service receives the payment
 - b. On or before the due date of payment
 - c. Either (a) or (b)
 - d. None of the above

Descriptive Questions:

1. Discuss the provisions relating to issuance of credit and debit notes under CGST Act and rules there under.
2. Who all are mandatorily required to do e- invoicing?

Notes



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

Large empty rectangular box for additional notes or calculations.



10. Returns - GSTR-1

- Unit 10.1 - Introduction to types of returns
- Unit 10.2 - Different types of GST returns
- Unit 10.3 - GSTR-1
- Unit 10.4 - Forms under GSTR-1
- Unit 10.5 - Online filing of GSTR-1
- Unit 10.6 - Table 4A, 4B, 6B, 6C – B2B invoices
- Unit 10.7 - Table 5A, 5B – B2C (large) invoices
- Unit 10.8 - Table 6A – export invoices
- Unit 10.9 - Table 7 B2C (others)
- Unit 10.10 - Table 8A, 8B, 8C, 8D - nil rated supplies
- Unit 10.11 - Table 9B - credit / debit notes (registered)
- Unit 10.12 - Table 9B - credit / debit notes (unregistered)
- Unit 10.13 - Table 11A(1), 11A(2) - tax liability (advances received)
- Unit 10.14 - Table 11B(1), 11B(2) - adjustment of advances
- Unit 10.15 - Table 12 - HSN-wise summary of outward supplies
- Unit 10.16 - Table 13 - documents issued
- Unit 10.17 - Preview form GSTR-1
- Unit 10.18 - File Form GSTR-1 with DSC/ EVC



Key Learning Outcomes



1. Understanding The Different GST Rates Applicable to Various Goods and Services.
2. Understanding The Different Types of GST Returns such as GSTR-1, GSTR-3B, GSTR-9, etc.
3. Ability to Prepare and File GST Returns Accurately and within The Specified Deadlines.
4. Understanding How to Calculate GST Liability for Various Transactions.
5. Knowledge of Reverse Charge Mechanism and Its Implications.

Unit 10 - Returns - GSTR - 1

Unit Objectives

1. Applicability of Filing of GST Returns
2. Understand Inward and Outward Supply
3. Learn To File GSTR-1

Unit 10.1 - Introduction to type of returns

Returns under GST is a document, or a form used to record information about the income and its sources. The businesses that are registered with GST are required to file returns on a monthly, quarterly and annual basis depending on the type of business, through the GST portal run by the Government of India. Along with the tax that was collected and paid, they must provide the specifics of the sales and purchases of goods and services.

Unit 10.2 - Different Types of GST Returns

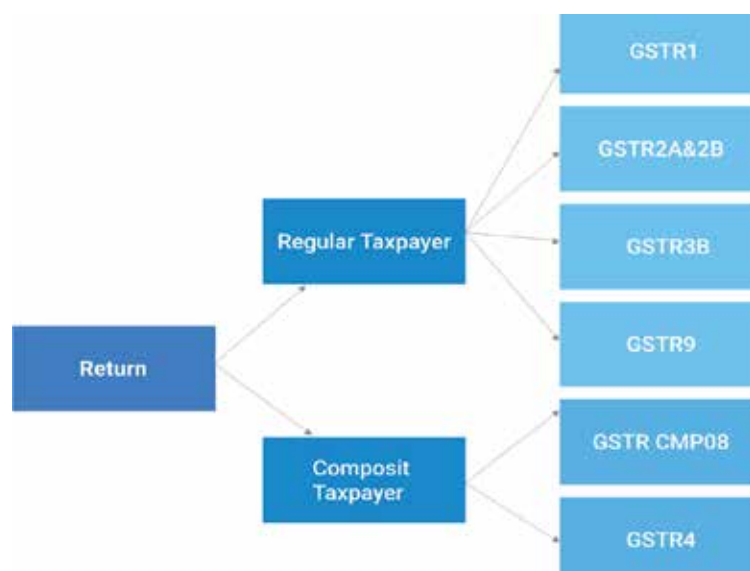


Fig 10.1

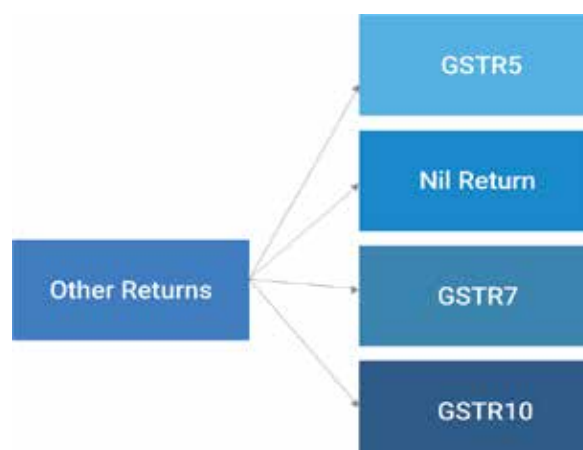


Fig 10.2

Unit 10.3 - GSTR1



Fig 10.3

Form GSTR-1 is a monthly Statement of Outward Supplies to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.

Descriptions	Frequency	Due Date
Details of outward supplies (Sales) of taxable goods and/or services affected	Monthly	11th of the Next Month

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

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

The following taxpayers are not required to file Form GSTR-1:

- Taxpayers under the Composition Scheme
- Non-resident foreign tax payers
- Online information database and access retrieval service provider
- Input Service Distributors (ISD)
- Tax Deducted at Source (TDS) (deductors); and
- E-commerce operators collecting TCS

DSC is mandatory for filing in case of all Public & Private Limited Companies, Limited Liability Partnerships (LLPs), and Foreign Limited Liability Partnerships (FLLPs)

- **Total Invoice Value**

The 'Total Invoice Value' column in Form GSTR-1 is for the invoice value inclusive of taxes.

- **What are B2B supplies**

B2B supply refers to supply transactions between registered taxable entities/persons (Business-to-Business supplies).

- **What are B2C supplies**

B2C supply refers to supply transactions between a Registered Supplier and an Unregistered Buyer (Business-to-Consumer)

Unit 10.4 - Forms Under GSTR1

Fig 10.4

- **4A, 4B, 6B, 6C – B2B, SEZ, DE Invoices**

In this table, you can add details of taxable outward supplies made to registered person. Additionally, invoices auto-populated from e-invoices will be available in this table.

This page provides you the receiver-wise summary of the already added invoices. In the processed invoices table, you can click the hyperlink –‘Receiver GSTIN’ or ‘No. of invoices’ to navigate to B2B invoices-summary page. ‘ADD DETAILS’ - You can add invoice details for taxable outward supplies made to a registered person.

- **5A-B2C (Large) Invoices**

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

- **6A-Exports Invoices**

An export invoice is nothing but an invoice created by an exporter for exporting goods and services. That is, supplying goods and services to a recipient outside India in a foreign currency. The export invoice in its format as well as particulars is same as the normal tax invoice under GST.

- **B2C (Others)**

All supplies that are B2C and the amount is less than Rs 2.5 lakh, the details of those invoices have to be entered here.

- **8A, 8B, 8C, 8D – Nil Rated Supplies**

All supplies made which attract nil rate of GST should be entered in this tile

- **9B-Credit/Debit Notes (Unregistered)**

Credit note/debit note issued to unregistered persons (B2C supplies): It must be declared in Table '9B – Credit/Debit Notes (Unregistered)

- **11A(1), 11A(2) – Tax Liability (Advances received)**

Any advance received by a taxpayer for which invoice is not issued should be mentioned in Table 11A of GSTR1. Details of each advance need not be given, a cumulative figure of all the advances received has to be provided.

- **11B(1), 11B(2) – Adjustment of advances**

Details of all the invoices raised in the month for which return is being filed but advance was received and tax was already paid in the previous months has to be entered here.

- **12-HSN-Wise summary of outward supplies**

The GSTR-1 return requires a dealer to provide HSN-wise summary of outward supplies and rate wise along with quantitative details.

- **13-Documents issued**

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

There are 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.

Unit 10.5 - Online Filing of GSTR1

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

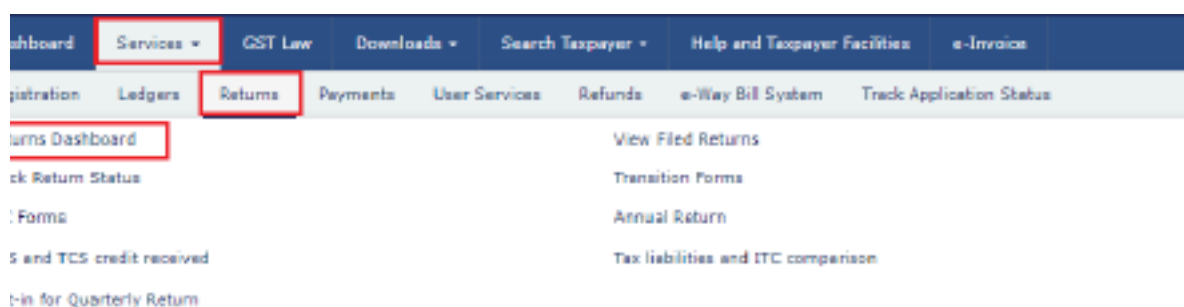


Fig 10.5

- The File Returns page is displayed. Select the Financial Year, Quarter and Period (Month) for which you want to file the return from the drop-down list. Click the SEARCH button.
- In the GSTR1 tile, click the PREPARE ONLINE button if you want to prepare the return by making entries on the GST Portal.

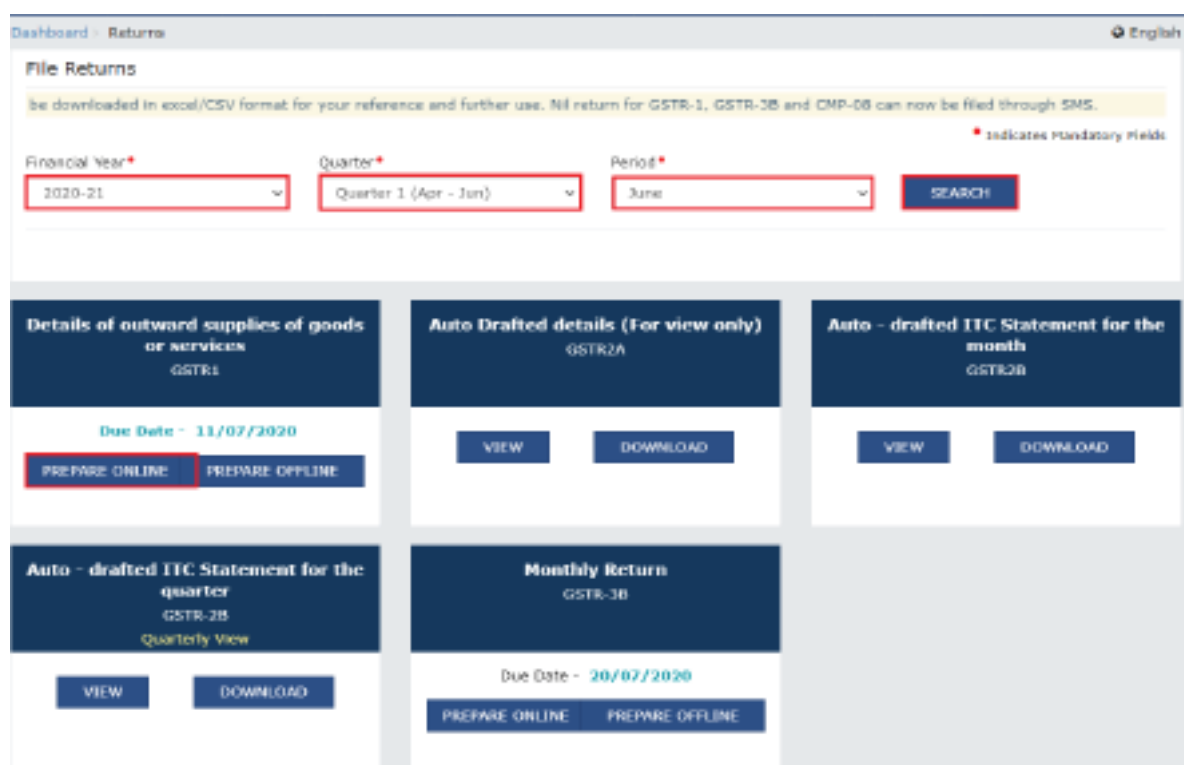


Fig 10.6

Dashboard | Legal Name - BLANKSHI SUDYOGIC | Trade Name - GSTN | FY - 2020-21 | Tax Period - March | Status - Not Filed | Due Date - 11/24/2021

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

File No: GSTR-1

ADD RECORD DETAILS

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

AMEND RECORD DETAILS

E-INVOICE DOWNLOAD HISTORY

BACK | DOWNLOAD DETAILS FROM E-INVOICES (EXCEL) | RESET | GENERATE SUMMARY

Fig 10.7

Unit 10.6 - Table 4A, 4B, 4C, 6B, 6C - B2B Invoices

To add an invoice for taxable outwards supplies to a registered person, perform the following steps:

- Click the 4A, 4B, 6B, 6C - B2B Invoices tile to enter the invoice details for B2B transactions (goods/ services sold to a registered taxpayer).

B2B Invoices will have following 3 tabs:

- Recipient wise count-** This tab displays details of records added by tax payer including hyperlinked counts of Processed and Pending/Errored Records.
- Document wise details-** After clicking the hyperlink on the count of processed records, document wise details tab will open. This tab displays the details of processed records (invoices) of a particular recipient added by the taxpayer.

- **Pending/Errored Records-** After clicking the hyperlink on the count of pending/ errored records, Pending/Errored records tab will open. This tab displays the details of pending/errored records (invoices) of a particular recipient added by the taxpayer.



Fig 10.8

- The B2B Invoices- Recipient wise count tab is displayed. Click the ADD RECORD button to add a new invoice for any recipient.

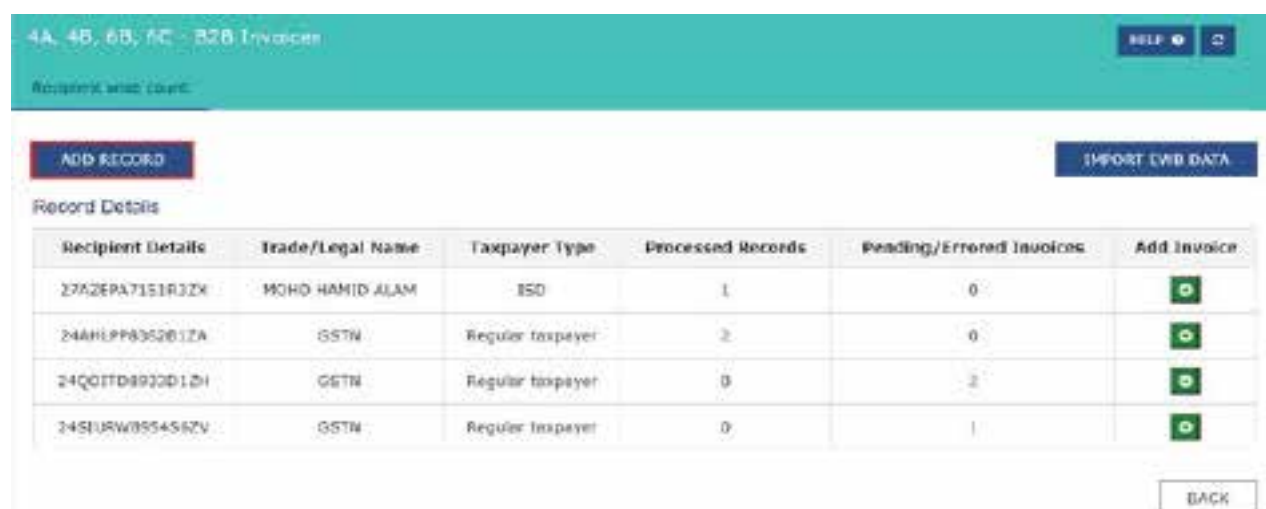


Fig 10.9

- The B2B – Add Invoice page is displayed. In the Receiver GSTIN/UIN field, enter the GSTIN or UIN of the receiver.
- Select the checkbox for Deemed Exports or SEZ Supplies with payment or SEZ supplies without payment as applicable. Select the Supply attract Reverse Charge checkbox, in case supply made to the taxpayer is covered under the reverse charge mechanism. Select the checkbox provided Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.
- In the Invoice No., Invoice Date and Total Invoice Value fields, enter the Invoice number, date of the invoice and value of the total invoice.

- (a) In case of Intra-State transaction:** In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction. Notice, fields for Central Tax and State/UT Tax will appear. In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.

The screenshot displays the 'GST Invoice - Edit Details' form. Key fields include:

- Supplier Details:** Supplier Name (Automated), Supplier Address (123), Supplier GSTIN (1234567890123).
- Invoice Details:** Invoice Date (24/08/2020), Invoice No. (123), Total Invoice Value (₹) (99,99,999.99).
- Supply Type:** Intra-State.
- Payment Status:** Not supplied with payment, Not supplied without payment.
- Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?** (Yes/No).
- Item Details Table:**

Rate (%)	Taxable value (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)
0%				
0.1%				
0.2%				
0%				
1.5%				
3%				
5%				
7.5%				
12%				
18%	99,99,999.99	1,11,999.99	1,11,999.99	
28%				

Fig 10.10

- (b) In case of Inter-State transaction:** In case the POS (place of supply) of the goods/ services is different from the state of the supplier, the transaction is an Inter-State transaction. Notice, field for Integrated Tax will appear. In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.

- Click the SAVE button to save the invoice details.

Dashboard | Returns | GSTR-1 | B2B

English

B2B – Add Invoice

Request accepted successfully

 * Indicates Mandatory Fields

☐ Deemed Exports
 ☐ REZ Supplies with payment
 ☐ REZ Supplies without payment

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

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

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

Invoice date*
 POS*
 Total invoice value (₹)*

Supply Type

Source
 IRN
 IRN date

Item details

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

Fig 10.11

- You will be directed to the previous page. You can add invoice of the particular receiver by clicking on the green button in the Add Invoice column. Click the BACK button to go back to the Form GSTR 1.

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

Recipient wise Count

ADD RECORD IMPORT CVID DATA

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27A2EPA7151R3ZX	MOHD HAMID ALAM	ISO	1	0	
24AHUPP8352B1ZA	GSTN	Regular taxpayer	2	0	
24QOTD8932D1ZH	GSTN	Regular taxpayer	0	2	
24SURW0554S6ZV	GSTN	Regular taxpayer	0	1	

BACK

Fig 10.12

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

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

Recipient wise Count

ADD RECORD IMPORT CVID DATA

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27A2EPA7151R3ZX	MOHD HAMID ALAM	ISO	1	0	
24AHUPP8352B1ZA	GSTN	Regular taxpayer	2	0	
24QOTD8932D1ZH	GSTN	Regular taxpayer	0	2	
24SURW0554S6ZV	GSTN	Regular taxpayer	0	1	

BACK

Fig 10.13

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

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

Recipient wise Count Pending/Errored Record

Pending records (These will be added after validation)

24QOTD8932D1ZH GSTN

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Action Taken	Status	Actions
Inv1234	15/06/2020	44,323.66	2,34,234.00	585.59	0.00	0.00	2,343.06	ADD	Processed with Error	
Inv1235	16/06/2020	12,34,123.66	1,23,123.00	3,693.69	0.00	0.00	1,232.06	ADD	Processed with Error	

BACK

Fig 10.14

- You will be directed to the GSTR-1 landing page and the B2B Invoices tile in Form GSTR-1 will reflect the number of processed and errored invoices added.

Note: If there are invoices processed with error, the table will be marked in red.



Fig 10.15

Unit 10.7 - Table 5A, 5B - B2C (Large) Invoices

To add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs. 2.5 lakh, perform the following steps:

- Click the 5A, 5B - B2C (Large) Invoices tile to enter the invoice details for inter-state taxable outward supplies made to a consumer of value greater than 2.5 lacs.



Fig 10.16

- Click on the back button to go to GSTR-1 landing page and the B2C Others tile in Form GSTR-1 will reflect the number of invoices added.
- The B2C (Large) Invoices – Summary page is displayed. Click the ADD RECORD button to add a new invoice for any receiver.

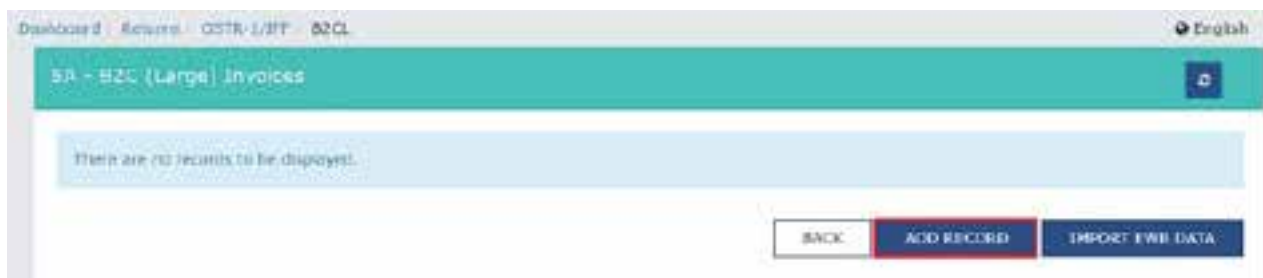


Fig 10.17

- The B2C (Large) Invoices – Details page is displayed. In the POS field, select the place of supply (state code) where the supplies were delivered.
- In the Invoice No. field, enter the Invoice number issued to the consumer of that POS.
- In the Invoice Date field, enter the date on which the invoice was generated.
- In the Total Invoice Value field, enter the total amount for which the goods or services are supplied.
- Select the checkbox provided Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.
- In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.
- Click the SAVE button to save the invoice details.

Dashboard - Returns - GSTR-1/IFF - B2CL

B2C (Large) Invoices

There are no records to be displayed.

BACK ADD RECORD IMPORT FWH DATA

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

POS 32-Arunachal Pradesh Invoice No. B2CL3NN-01 Invoice Date 15/03/2021

Supply Type Inter-State Total Invoice Value (₹) 3,09,000.00

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	2,75,000.00	33,000.00	
15%			
28%			

BACK SAVE

Fig 10.18

- Click the BACK button to go back to the Processed Records page.

Dashboard | Returns | GSTR-1/IFF | B2CL

English

5A - B2C (Large) Invoices

ADD RECORD IMPORT EXISTING DATA

Processed Records Records Per Page: 10

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Actions
52334	11/09/2020	12,00,000.00	1,00,000.00	12,000.00	0.00	

BACK

Fig 10.19

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



Fig 10.20

Unit 10.8 - Table 6A - Exports Invoices

To add an invoice for supplies exported, perform the following steps:

- Click the 6A- Export Invoices tile to enter the invoice details for supplies exported



Fig 10.21

- Click OK.
- The Exports – Invoices Summary page is displayed. Click the ADD DETAILS to add a new invoice.

Invoice No.	Invoice date	GST Payment	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Source	Actions
exp222	10/06/2019	With Payment of Tax	9,00,000.00	9,00,000.00	9,000.00	70,000.00		
exp333	10/06/2019	Without Payment of Tax	90,00,000.00	9,00,00,000.00	0.00	0.00		

Fig 10.22

- The Exports – Add Details page is displayed. In the Invoice No. field, enter the Invoice number issued against exports sales.
- In the Invoice Date field, enter the date on which the invoice was generated.
- In the Port Code field, enter the port code.
- In the Shipping Bill No./Bill of Export No. field, enter the unique number of the shipping bill with location code generated while shipping.
- In the Shipping Bill Date/ Bill of Export Date field, enter the date on which the shipping bill was issued.
- In the Total Invoice Value field, enter the total amount of all the goods or services supplied.

Note: Shipping Bill No./Bill of Export No. should be minimum 3 and maximum 15 digit numeric.

- From the GST Payment drop-down list, select whether the GST is paid against the invoice or not.
- In the Taxable Value field against the rates, enter the taxable value of the goods or services.
- Click the SAVE button to save the details

Dashboard - Returns - GSTR-1 - EXP

Exports - Add Details

Indicates Mandatory Fields

Invoice no.* Invoice date* Port Code

Shipping Bill No./Bill of Export No. Shipping Bill Date/Bill of Export Date Total invoice value (₹)*

Supply Type GST Payment*

Source IRN IRN date

Item Details

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

BACK SAVE

Fig 10.23

- Click OK.
- Click the BACK button to go back to the Processed Records page.

Invoice No.	Invoice date	GST Payment	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Source	Actions
exp022	10/06/2020	With Payment of Tax	9,00,00,000.00	9,00,000.00	9,000.00	70,000.00		
exp033	10/06/2020	Without Payment of Tax	90,00,000.00	9,00,00,000.00	0.00	0.00		
exp044	11/06/2020	With Payment of Tax	67,99,025.00	20,00,000.00	1,60,000.00	0.00		

Fig 10.24

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



Fig 10.25

Unit 10.9 - Table 7- B2C Others

To add details of taxable outwards supplies to a customer where invoice value is less than Rs. 2.5 lakh and intra-state supplies to customers, perform the following steps:

- Click the B2C (Others) tile to enter the details for B2C transactions.

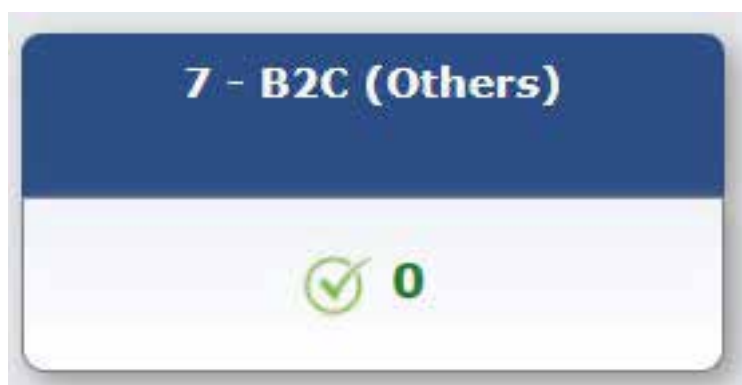


Fig 10.26

- The B2C (Others) Details – Summary page is displayed. Click the ADD DETAILS button to add the line item details.



Fig 10.27

- In the POS field, select the Place of Supply (State Code) where the supplies were delivered. Based on the state selected in POS, Supply Type field is auto-populated. In the Taxable Value field, enter the collated amount of all the unique goods or services supplied. In the Rate field, enter the applicable Rate.
- (a) In case of Intra-State transaction: In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction. Notice, fields for Central Tax and State/UT Tax will appear. In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.

Fig 10.28

- (b) In case of Inter-State transaction: In case the POS (place of supply) of the goods/ services is different from the state of the supplier, the transaction is an Inter-State transaction.

Notice, field for Integrated Tax will appear. In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.

- Click the SAVE button to save the invoice details.

Dashboard - Returns - GSTN-DIFF - B2CS

B2CS - Add Details

POS ^{*} Taxable value (₹) ^{*} Supply Type

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

Rate ^{*}

Integrated Tax (₹) ^{*} CESS (₹)

BACK SAVE

Fig 10.29

- Click the BACK button to go back to the Processed Records page.

Dashboard - Returns - GSTN-DIFF - B2CS

7 - B2C (Others)

ADD RECORD IMPORT EWB DATA

Processed Records Records Per Page : 10

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

BACK

Fig 10.30



Fig 10.30

Unit 10.10 - Table 8A, 8B, 8C, 8D - Nil Rated Supplies

To add an invoice for Nil Rated Supplies, Exempted and Non-GST Outward supplies, perform the following steps:

- Click the Nil Rated Supplies tile to enter the details for Nil rated supplies.



Fig 10.31

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

Dashboard | Returns | GSTR-1/IFF | NIL-RATED | English

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

Item Details

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

BACK SAVE

Fig 10.32

- A message is displayed that Request accepted successfully. Click the BACK button to go back to the GSTR-1 page.

Dashboard | Returns | GSTR-1/IFF | NIL-RATED | English

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

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

Item Details

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

BACK SAVE

Fig 10.33

- You will be directed to the GSTR-1 landing page and the Nil Rated Supplies tile in GSTR-1 will reflect the Total Nil Amount, Total Exempted Amount and Total Non-GST Amount.



Fig 10.34

Unit 10.11 - Table 9B - Credit / Debit Notes (Registered)

To add details of credit or debit notes for the registered user, perform the following steps:

- Click the 9B - Credit / Debit Notes (Registered) tile to enter the details of credit or debit notes issued to the registered recipients.



Fig 10.35

- The Credit/Debit Notes (Registered) – Recipient wise count tab is displayed. Click the ADD RECORD button to add credit or debit note details.

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Note	Pending/Errored Note	Add Note
29AHLPS56261ZA	GSTN	Regular taxpayer	2	0	

Fig 10.36

- The Credit / Debit Notes (Registered) – Add Note page is displayed. In the Receiver GSTIN/UIN field, enter the GSTIN of the receiver (registered taxpayer) to whom supply is made.
- Select the checkbox for Deemed Exports or SEZ Supplies with payment or SEZ supplies without payment as applicable. Select the Supply attract Reverse Charge checkbox, in case supply made to the taxpayer is covered under the reverse charge mechanism. Select the checkbox provided Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.
- In the Debit/Credit Note No. field, enter the debit or credit note number.
- In the Debit/Credit Note Date field, enter the date on which the debit or credit Note was issued.
- From the Note Type drop-down list, select whether the details added are for a Debit or Credit Note.
- In the Note Value field, enter the value of the note.
- (a) In case of Intra-State transaction: In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction. Notice, fields for Central Tax and State/UT Tax will appear. In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.

Dashboard | Returns | GSTN-1 | CONT.

Credit/Debit Notes (Registered)- Add note

Indicates Mandatory Fields

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

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

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

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

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

POS*
 Supply Type

Source
 IRN
 IRN date

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT Tax (₹)*	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
2%				
3%				
5%				
7.5%				
12%	8,000.00	480.00	480.00	
15%				
28%				

BACK SAVE

Fig 10.37

- Click the SAVE button to save the details.

- You will be directed to the previous page. You can add note of the particular receiver by clicking on the green button in the Add Note column. Click the BACK icon/button to go back to the Form GSTR 1.

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Note	Pending/Errored Note	Add Note
26AHLPS83638126	GSTR	Regular taxpayer	2	0	
37GDMP50340K127	AutomationsTest	Regular taxpayer	1	0	

Fig 10.38

- You will be directed to the GSTR-1 landing page and the 9B- Credit/ Debit Notes (Registered) tile in GSTR-1 will reflect the number of credit/debit notes added.



Fig 10.39

Unit 10.12 - Table 9B - Credit / Debit Notes (Unregistered)

To add details of credit or debit notes or refund vouchers issued to unregistered persons, perform the following steps:

- Click the 9B - Credit / Debit Notes (Unregistered) tile to enter the details of credit or debit notes issued to the unregistered recipients.



Fig 10.40

- The Credit/Debit Notes (Unregistered) - Summary page is displayed. Click the button to add credit or debit note.

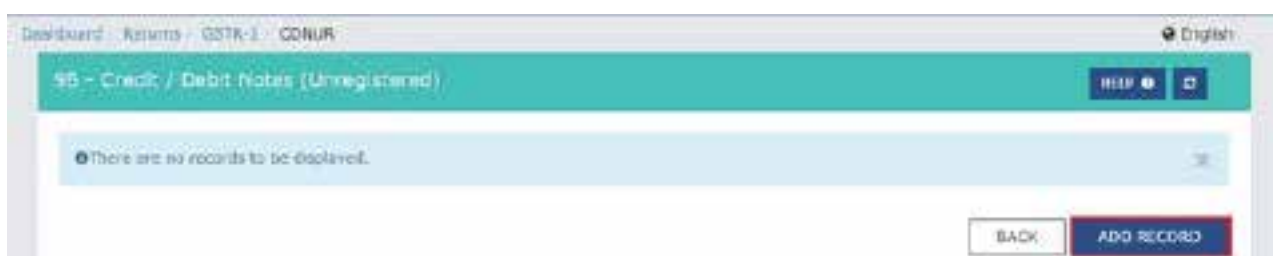


Fig 10.41

- The Credit / Debit Notes (Unregistered) – Add Note page is displayed. Select the checkbox provided Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.
- From the Type drop-down list, select the appropriate choice like B2CL, exports without payment and exports with payment.

- In the Debit/Credit Note No. field, enter the debit or credit note number.
- In the Debit/Credit Note Date field, enter the date on which the debit or credit Note was issued.
- In the Note Value field, enter the value of the note.
- From the Note Type drop-down list, select whether the details are added for a Debit or Credit Note.
- In Credit/Debit Notes (Unregistered) if UR type is B2CL, then POS will be inter-state always. In case if UR type is Exports, then POS filed will not be shown, Hence, supply type will be always inter-state and non-editable. Notice, fields for Integrated Tax appear. In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.
- Click the SAVE button to save the details.

Dashboard - Returns - GSTR-1 - CONUR

Credit/Debit Notes (Unregistered) - Add Note

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

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

Note value (₹)* Note type* POS

Supply type

Source IRN IRN date

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	15,000.00	1,800.00	
18%			
28%			

BACK SAVE

Fig 10.42

- Click the BACK button to go back to the Processed Records page.

C/D Note No.	C/D Note Date	Note Type	Taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Source	Actions
08-JAN	25/06/2020	Credit	15,000.00	1,800.00	0.00		Link Delete

Fig 10.43

- You will be directed to the GSTR-1 landing page and the 9B- Credit/ Debit Notes (Unregistered) tile in GSTR-1 will reflect the number of credit/debit notes added along with, Total Taxable Value and tax amount which will be the net of debit notes and credit notes.



Fig 10.44

Unit 10.13 - Table 11A(1), 11A(2) - Tax Liability (Advances Received)

To add details of Tax Liability (Advances Received) arising on account of Time of Supply without issuance of Invoice in the same period, perform the following steps:

- Click the Tax Liability (Advances Received) tile to enter the tax liability details

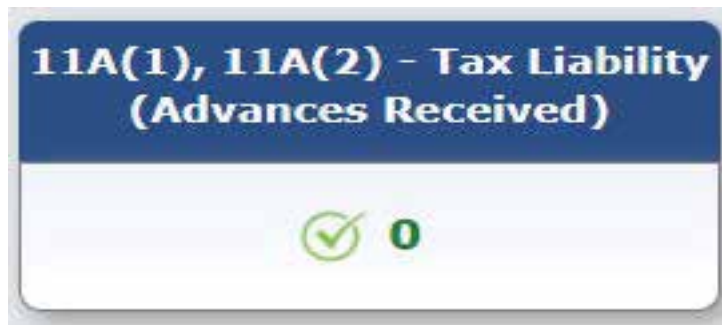


Fig 10.45

- The Tax Liability (Advance Received) Summary page is displayed. Click the ADD STATE WISE DETAILS button to add the advance tax receipt and related liability details.

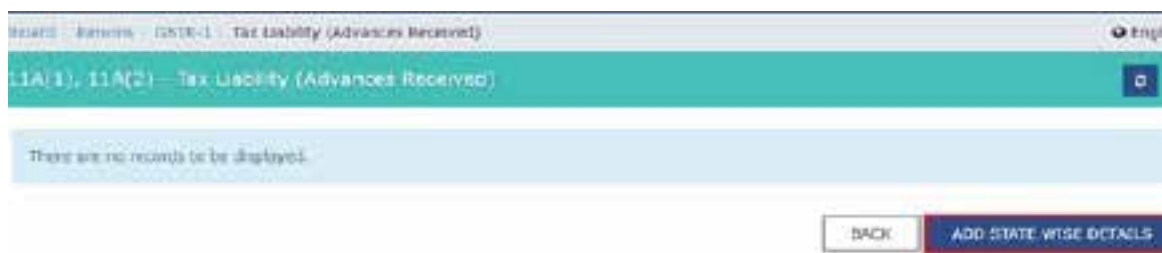


Fig 10.46

- In the POS field, select the State code of the place of supply applicable for the advances received.
- In case of Intra-State transaction: Notice, fields for Central Tax, State/UT Tax & CESS will appear in the screen. In the Gross Advance Received field, enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%). In the Central Tax, State/UT Tax field, system will auto-populate the Central Tax and State/ UT Tax amount. The same will be editable. In the CESS field, enter the CESS amount.

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

English

Tax Liability (Advance Received) - Add Details

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

* Indicates Mandatory Fields

POS ***** 33-Bonded Goods Supply Type Intra-State

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

Item details

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

BACK SAVE

Fig 10.47

- In case of Inter-State transaction: Notice, fields for Integrated Tax & CESS will appear in the screen. In the Gross Advance Received field, enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%). In the Integrated Tax field, system will auto-populate the Integrated Tax amount. This will be an editable field. In the CESS field, enter the CESS amount.
- Click the SAVE button.

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

Tax Liability (Advance Received) - Add Details

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

POS * 12-Munachal Pradesh Supply Type Inter-State

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

Item details

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

BACK SAVE

Fig 10.48

- You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the BACK button to go back to the GSTR-1 page.

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

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

ADD STATE WISE DETAILS

Processed Records Records Per Page : 10

Place of Supply (Name of State)	Supply Type	Gross Advance Received (excluding tax) (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable percentage(%)	Actions
Haryana	Inter-state	75,000.00	13,566.00	6.00	6.00	0.00	0	 

BACK

Fig 10.49

- You will be directed to the GSTR-1 landing page and the Tax Liability (Advance Received) tile in GSTR-1 will reflect the updated total Gross Advance Received and Total Tax Liability.



Fig 10.50

Unit 10.14 - Table 11B(1), 11B(2) - Adjustment of Advances

To fill details of Adjustment of Advances on invoices issued in the current period, perform the following steps.

- Click the 11B(1), 11B(2)- Adjustment of Advances tile to enter the details of tax already paid on invoices issued in the current period.

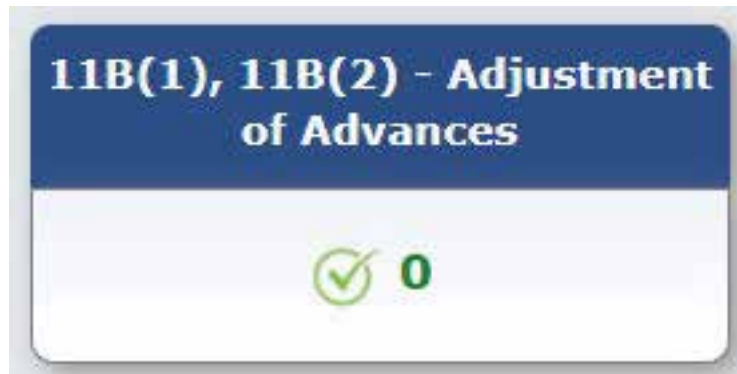


Fig 10.51

- The Tax already paid on invoices issued in the current period – Summary page is displayed. Click the ADD STATE WISE DETAILS button to add details for invoices issued in the current period on which tax has already been paid.
- The Tax already paid on invoices issued in the current period - Add Details page is displayed. Select the POS from the drop-down list.

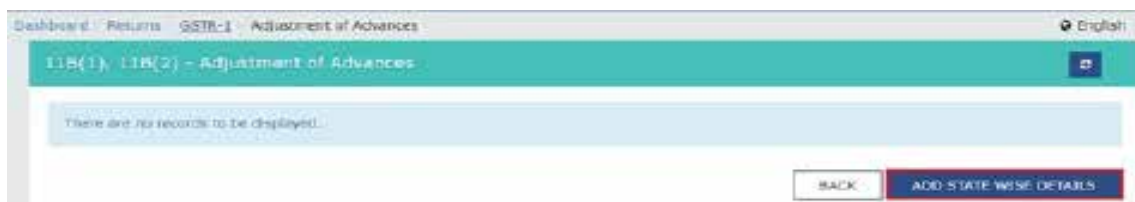


Fig 10.52

- In case of Intra-State transaction: Notice, fields for Central Tax, State/UT Tax & CESS will appear in the screen. In the Gross Advance Adjusted (excluding tax) field, enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%). In the Central Tax, State/UT Tax field, system will auto-populate the Central Tax and State/UT Tax amount. The same will be editable. In the CESS field, enter the CESS amount.

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

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

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

* Indicates Mandatory Fields

POS **0*** Supply Type

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

Item details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT Tax (₹)*	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%	70,000.00	4,200.00	4,200.00	
18%				
28%				

BACK SAVE

Fig 10.52

- Click the SAVE button.
- You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the BACK button to go back to the GSTR-1 page.

Dashboard - Returns - GSTR-1 - Adjustment of Advances

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

ADD STATE WISE DETAILS

Processed Records Records Per Page: 10

Place of Supply (Name of State)	Supply Type	Gross Advance Adjusted (excluding tax) (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable percentage(%)	ACTIONS
Tamil Nadu	Inter-State	7,95,999.00	95,999.83	0.00	0.00	0.00	-	 

BACK

Fig 10.53

- You will be directed to the GSTR-1 landing page and the Adjustment of Advances tile in GSTR-1 will reflect the updated total Gross Advance Adjusted and Total Tax Liability.

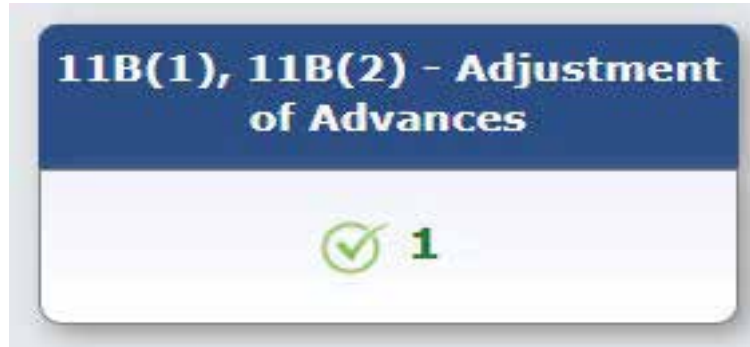


Fig 10.54

Unit 10.15 - Table 12 - HSN-Wise-Summary of Outward Supplies

To furnish the HSN-wise summary of outward supplies along with rate and quantitative details, perform the following steps:

- Click the HSN-wise summary of outward supplies tile to furnish the summarized details of all outward supplies HSN-wise along with rate and quantitative details.



Fig 10.55

- The HSN summary of outward supplies – Add/Edit Details page is displayed.
- In the HSN field, enter the HSN/SAC code of the outward supplies.

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

HSN *

85|

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

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

Fig 10.56

Dashboard / Returns / GSTR-1/B7 / HSN English

12 - HSN - wise summary of outward supplies

HELP ⓘ

Note:

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

There are no saved records to be displayed.

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

IMPORT EWB DATA

Add/Edit Details

HSN*
8510

Description
SHAVERS, WHETHER OR NOT BLOWN

Product name as in Master*

ADD TO MASTER

UQC*
BUN-BUNCHES

Total Quantity*

Total taxable value (₹)*

Rate (%)*
3

Integrated tax (₹)*

Central tax (₹)*

State/UT tax (₹)*

Cess (₹)

BACK RESET ADD

Fig 10.57

- click the SAVE button.

Dashboard - Returns - GSTR-1 - HSN

12 - HSN - wise summary of outward supplies

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

Added/Edited Invoices to be saved

Sr No.	HSN	Description	UQC	Total Quantity	Total value (₹)	Total Taxable Value (₹)	Amount of Tax				Actions
							Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
1	-	Telephones	BAG	10	7,10,000.00	6,11,000.00	65,900.00	21,997.00	21,997.00	-	 
2	-	Telephones	BAG	5	30,000.00	23,445.00	3,500.00	5,000.00	5,000.00	-	 

BACK ADD DETAILS SAVE IMPORT EWB DATA

Fig 10.57

- A message is displayed that Request accepted successfully. upon clicking on save, records will move to processed table from added/edited invoices to be saved table. Click the BACK button to go back to the Form GSTR-1 page.

Dashboard - Returns - GSTR-1 - HSN

Request accepted successfully

12 - HSN - wise summary of outward supplies

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

Processed Records

Sr No.	HSN	Description	UQC	Total Quantity	Total value (₹)	Total Taxable Value (₹)	Amount of Tax				Actions
							Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
1	-	Telephones	BAG	10	7,10,000.00	6,11,000.00	65,900.00	21,997.00	21,997.00	-	 

BACK ADD DETAILS IMPORT EWB DATA

Fig 10.58

- You will be directed to the Form GSTR-1 landing page and the HSN summary of outward supplies tile in Form GSTR-1 will reflect the number of invoices added along with Total Value, Total Taxable Value and Total Tax Liability.

Unit 10.16 - Table 13 - Documents Issued

To Upload the details of Documents issued perform the following steps.

- Click the Documents Issued tile to add the details of document issued during the current tax period.

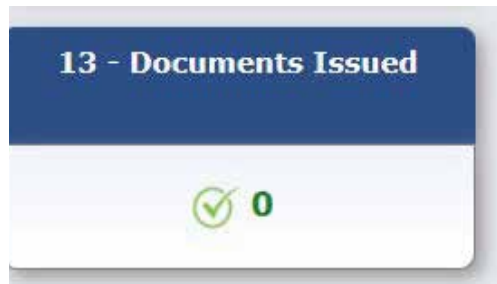


Fig 10.59

- To update the document for Invoices for outward supply, Click on Add Document:

Fig 10.59

- Add the details for different categories. You can click ADD DOCUMENT button to add more rows for each category.
- Click SAVE at the end of the page.

Unit 10.17 - Preview Form GSTR-1

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

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

GSTR - 24SNLP878340621
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD
Tax Period - February

Trade Name - GSTN
Status - Ready to File

Indicates Mandatory Fields
Due Date - 11/02/2023

☐ File Nil GSTR-1

ADD RECORD DETAILS

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

AMEND RECORD DETAILS

9A - Amended B2B Invoices 0	9A - Amended B2C (Large) Invoices 0	9A - Amended Exports Invoices 0	9C - Amended Credit/Debit Notes (Registered) 0
9C - Amended Credit/Debit Notes (Unregistered) 0	1B - Amended B2C (Others) 0	11A - Amended Tax Liability (Advances Received) 0	11B - Amendment of Adjustment of Advances 0

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

E-INVOICE DOWNLOAD HISTORY

BACK DOWNLOAD DETAILS FROM E-INVOICES (EXCEL) RESET **PROCEED TO FILE/SUMMARY**

Fig 10.60

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

Fig 10.61

Unit 10.18 - File Form GSTR-1 with DSC/ EVC

- Refresh the page and the status of Form GSTR-1 changes to Submitted. Click the FILE RETURN button

Fig 10.62

- The Returns Filing for GST GSTR1 page is displayed. Select the Declaration checkbox. In the Authorised Signatory drop-down list, select the authorized signatory. Click the FILE WITH DSC or FILE WITH EVC button to file GSTR-1.

Dashboard - Returns - File

English

GSTIN - 33AAAB0121104ZZ Legal Name - BUNKER AUDIOLOGIC Trade Name - GSTN *Indicates Mandatory Fields
 FY - 2020-21 UTPADAN SANKARI SAMITI LTD. Status - Submitted Due Date - 11/07/2020
 Tax Period - June

Returns Filing for GST GSTR1

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

Authorized Signatory *

ANGAD ADORA

BACK FILE WITH DSC FILE WITH EVC

DSC Usage Steps:

- Run the emsigner as Administrator.
- open the portal till the appropriate Details go to till Update Register DSC
- Open a separate tab in same browser and type <http://127.0.0.1:1505>
- Click on Advanced
- Click proceed to 127.0.0.1(unsafe)
- Come back to GST portal, refresh the page.
- Click on register DSC

Fig 10.63

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

Validate One Time Password (OTP)

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

Enter One Time Password (OTP)

.....

CANCEL VERIFY RESEND OTP 24S

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

Fig 10.64

- The success message is displayed and ARN is displayed. Status of the GSTR-1 return changes to “Filed”.

Dashboard > Returns > File English

GSTR1 of GSTIN - 33AU0PK7210R1ZV for the Return Period - January - 2020-21 has been successfully filed. The Acknowledgment Reference Number is **AA330919000402K**. The GSTR1 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 33AU0PK7210R1ZV	Legal Name - Gadre Marine Export Pvt. Ltd	Return Type - GSTR1
FY - 2019-20	Return Period - January	Status - Filed

* Indicates Mandatory Fields

Returns Filing for GST GSTR1

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

Authorised Signatory*

ANGAD ARORA

[BACK](#)
[FILE WITH DSC](#)
[FILE WITH EVC](#)

DSC Usage Steps:

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

Fig 10.65

Summary



- The details of outward supplies (GSTR-1) of both goods and services are required to be furnished by every registered person including casual registered person except the following:
 1. ISD
 2. Non-resident taxable person
 3. Composition taxpayer
 4. Person deducting tax at source
 5. Person collecting tax at source
 6. Supplier of OIDAR services located in non-taxable territory providing services to non-taxable online recipient.
- The details of outward supplies are required to be furnished, electronically, in form GSTR-1 for the month or quarter. Such details can be furnished through the common portal, either directly or from a facilitation centre notified by the Commissioner.
- Uploading of invoices in GSTR-1 depends on whether the supply is B2B or B2C. Further, uploading of invoice in GSTR-1 also depends on whether the supply is intra-state or inter-state.

Exercise



1. Who is required to furnish details of outward supplies in Form GSTR-1?
 - a. Person paying tax under composition scheme
 - b. Non-resident taxable person
 - c. Both (a) & (b)
 - d. None of the above
2. What does N stand for in HSN?
 - a. Network
 - b. Nationalization
 - c. Nomenclature
 - d. Nomination
3. Which form is furnished for submission of details of outward supplies u/s 37?
 - a. GSTR-1
 - b. GSTR-2
 - c. GSTR-3
 - d. GSTR-5
4. What is the due date for submission of monthly GSTR-1?
 - a. On or before 10th day of the immediately succeeding month
 - b. On or before 15th day of the immediately succeeding month
 - c. On or before 17th day of the immediately succeeding month
 - d. On or before 20th day of the immediately succeeding month

Descriptive Questions:

1. What are the key features of return mechanism in GST?
2. What kind of inward supplies are required to be furnished in GSTR-2?
3. Can a recipient feed information in his GSTR-2 which has been missed by the supplier?
4. Mr. X, a composition taxpayer, did not render any taxable supply during the quarter July, September. Is he required to file any goods and service tax return?
5. If a return has been filed, how can it be revised if some changes are required to be made?

[illegible]



11. GSTR2A & 2B

- Unit 11.1 - GSTR2A & 2B
- Unit 11.2 - view inward supplies details in form GSTR-2A
- Unit 11.3 - B2B invoices
- Unit 11.4 - Amendments to B2B invoices
- Unit 11.5 - Credit/debit notes and amendments to credit/debit notes
- Unit 11.6 - Input service distributor - ISD credits
- Unit 11.7 - Tax deducted at source - TDS credits
- Unit 11.8 - TCS Credits



Key Learning Outcomes



1. Understanding The Different GST Rates Applicable to Various Goods and Services.
2. Understanding The Different Types of GST Returns such as GSTR-1, GSTR-3B, GSTR-9, etc.
3. Ability to Prepare and File GST Returns Accurately and within The Specified Deadlines.
4. Understanding How to Calculate GST Liability for Various Transactions.
5. Knowledge of Reverse Charge Mechanism and Its Implications.

Unit 11 - GSTR2A & 2B

Unit Objectives

1. Understand and Identify Inward Supply
2. Acquire The 2A & 2B Forms

Unit 11.1 - GSTR2A & 2B

GSTR 2A is a purchase-related dynamic tax return that the GST portal generates automatically for each business. When a supplier files their GSTR-1, the data is recorded in GSTR 2A. It obtains information about goods and/or services purchased in a specific month from the seller's GSTR1. As a GST registered buyer, you may refer to the GSTR-2A for details on input tax credit when filing GSTR-3B and GSTR-9.



Fig 11.1

Unit 11.2 - View Inward Supplies details in Form GSTR-2A

- **To view the Inward Supplies details in Form GSTR-2A, perform the following steps:**
 - Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the Services > Returns > Returns Dashboard option.

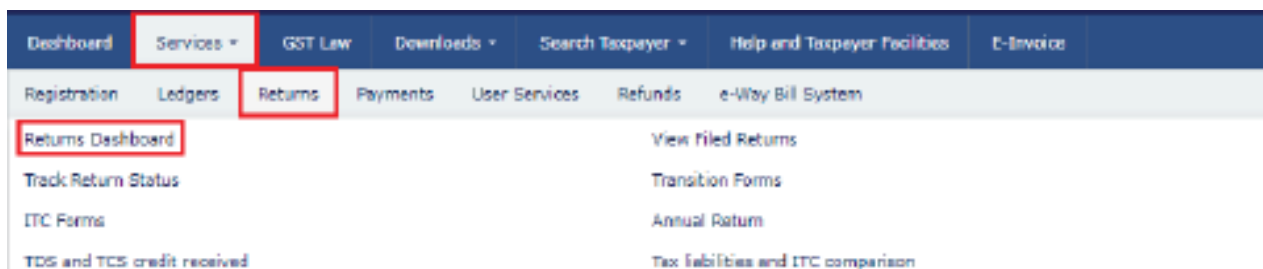


Fig 11.2

- The File Returns page is displayed. Select the Financial Year & Return Filing Period for which you want to view Form GSTR-2A from the drop-down list. Click the SEARCH button. GSTR2A tile is displayed.

Dashboard : Returns English

File Returns

edit option for change in return frequency for normal taxpayers who has

Indicates Mandatory Fields

Financial Year* Quarter* Period*

If you are Micro, Small or Medium Enterprise (MSME) [Click here](#) to submit your interest for availing Mudra Loan upto 10 Lacs or MSME Loan upto 5 Cr. under respective loan schemes.

You have selected to file the return on quarterly frequency and are required to file GSTR-1 and GSTR-3B for this period.

Details of outward supplies of goods or services

GSTR1
Quarterly

Due Date - 13/04/2022

Auto Drafted details (For view only)

GSTR2A

Auto - drafted ITC Statement for the quarter

GSTR-2B
Quarterly View

Fig 11.3

- Download GSTR-2A
- View GSTR-2A
- Download GSTR-2A

If number of invoices in Form GSTR-2A is more than 500, then you need to download the invoices by clicking the DOWNLOAD button.

Auto Drafted details (For view only)

GSTR2A

Fig 11.4

- Click the GENERATE JSON FILE TO DOWNLOAD or GENERATE EXCEL FILE TO DOWNLOAD button to generate data in the JSON or Excel format. The generated JSON file can be opened in Returns Offline Tool.



Fig 11.5

Once the file is generated, the link will appear to download. Download the JSON file by clicking the link.



Fig 11.6

- 4. View GSTR-2A
- 4.1. In the Form GSTR-2A tile, click the VIEW tile to view the details directly on GST Portal.

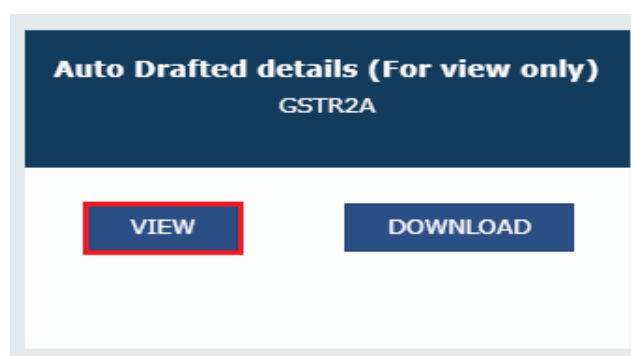


Fig 11.7

- 4.2. The Form GSTR-2A – AUTO DRAFTED DETAILS page is displayed.

Dashboard > Returns > GSTR2A English

GSTR2A - AUTO DRAFTED DETAILS

GSTIN - 29AAACD1391F1ZT Legal Name - Adequare New Info Pvt Ltd Trade Name - New Info
 FY - 2020-21 Return Period - October

****NOTE: You can only view details of inward supplies in GSTR-2A.**

PART-A ** Important Notice: If the invoices are more than 500, please check here

B2B Invoices Credit/Debit Notes
 Amendments to B2B Invoices Amendments to Credit/Debit Notes

PART-B

ISD Credits Amendments to ISD Credits

PART-C

TDS Credits Amendments to TDS Credits TCS Credits

PART-D

Import of goods from overseas on bill of entry Import of goods from SEZ units / developers on bill of entry

[BACK](#)

Fig 11.8

PART- A

- B2B Invoices
- Amendments to B2B INVOICES
- Credit/Debit Notes
- Amendments to Credit/Debit Notes

PART-B

- ISD Credits
- Amendments to ISD Credits

PART-C

- TDS Credits
- Amendments to TDS Credits
- TCS Credits

PART-D

- Import of goods from overseas on bill of entry
- Import of goods from SEZ units / developers on bill of entry

Unit 11.1 - GSTR2A & 2B

- **Part A - 1. B2B Invoices**

B2B invoices displays all the invoices added by the supplier through their Form GSTR-1 and/ or Form GSTR 5. The B2B section of PART-A of Form GSTR-2A is auto-populated on uploading or saving of invoices by the supplier in their respective returns - Form GSTR-1 and Form GSTR-5.

- Click the B2B Invoices tile.



Fig 11.9

- In supplier wise details, you can view invoices uploaded by the supplier. Click the Supplier GSTIN hyperlink to navigate to view B2B Invoice summary.

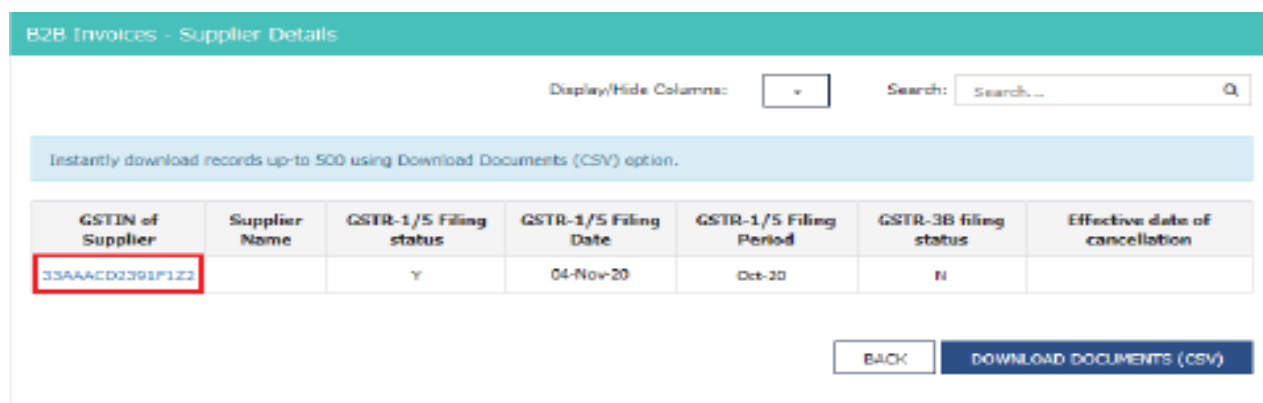


Fig 11.10

- Click the Invoice Number hyperlink to view the invoice details.

B2B Invoice Summary

Uploaded by Supplier

Display/Hide Columns: Search:

Invoice No.	Invoice Date	Invoice Type	Place Of Supply	Supply attract Reverse Charge	Applicable Percentage(%)	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
SEZWOP01	06-10-2020	SEWOP	Moomam	N	-	63,553.28.00	56,744.00	6,809.28	0.00	0.00	0.00

BACK

Fig 11.11

- The item details are displayed.

B2B Invoice Summary:

Item details

Rate (%)	Taxable value (₹)	Amount of tax			
		Integrated tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)
12%	56,744.00	6,809.28	0.00	0.00	0.00

BACK

Fig 11.12

Unit 11.4 - Amendments to B2B invoices

Part A - 2. Amendments to B2B Invoices

Amended B2B invoices section covers the invoices which are amended by the supplier in their returns of Form GSTR-1/5 respectively.

- Click the Amendments to B2B Invoices tile.



Fig 11.13

- In supplier wise details, you can view amended B2B invoices uploaded by the supplier. Click the Supplier GSTIN hyperlink to navigate to view amended B2B Invoice summary.

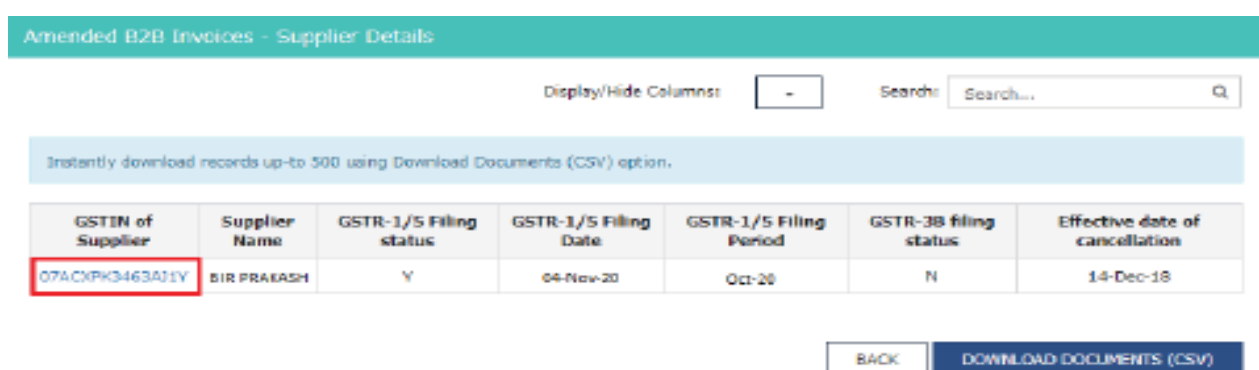


Fig 11.14

- Click the Invoice Number hyperlink to view the invoice details.

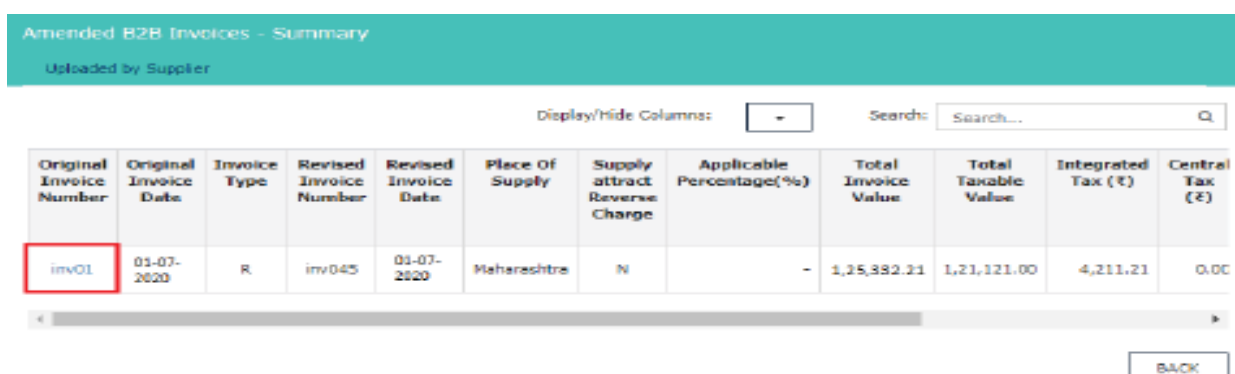


Fig 11.15

Unit 11.5 - Credit/debit notes and amendments to credit/debit notes

- **Part A - 3. Credit/Debit Notes and Amendments to Credit/Debit Notes**
 - Click the Credit/Debit Notes tile.

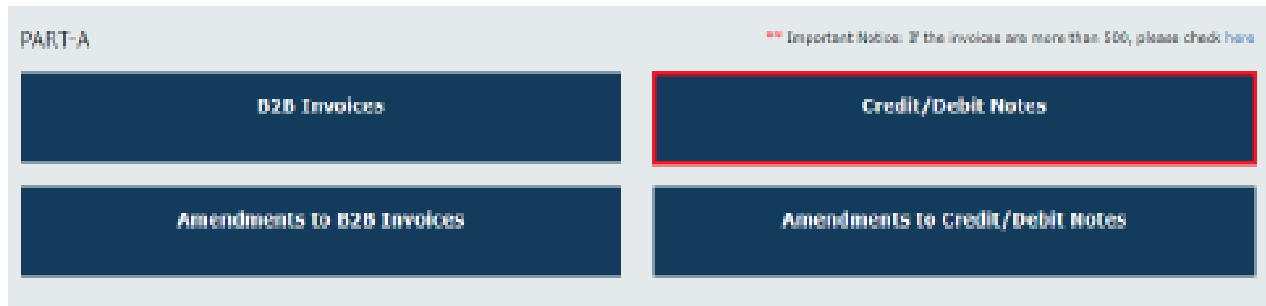


Fig 11.16

In supplier wise details, you can view auto-drafted credit or debit notes, consolidated on basis of the supplier's GSTIN. Click the Supplier's GSTIN hyperlink to navigate to credit/ debit note wise details and view the credit/debit notes received from the said supplier.

- Click the Amendments to Credit/Debit Notes tile.



Fig 11.17

In supplier wise details, you can view auto-drafted amended credit or debit notes, consolidated on basis of the supplier's GSTIN. Click the Supplier GSTIN hyperlink to navigate to amended credit/debit note wise details and view the amended credit/debit notes received from the said supplier.

Unit 11.6 - Input Service Distributor - ISD Credits

- **Part B - 1. Input Service Distributor - ISD Credits**

The details of ISD Credits distributed by the Input Service Distributor, for credits available for Services among several GSTINs linked by common PAN, are auto populated to Form GSTR-2A on submission of Form GSTR-6 by ISDs.

- Click the ISD Credits tile.



Fig 11.18

Unit 11.7 - Tax deducted at source - TDS credits

- **Part C - 1. Tax Deducted at Source - TDS Credits**

The details of advance tax deducted by the recipient from the supplier i.e. Tax Deducted at Source Credits, are auto populated in Form GSTR-2A of the recipient, after filing of Form GSTR-7 by TDS Deductor.

- Click the TDS Credits tile.



Fig 11.18

- The TDS Credit Received - Summary page is displayed

GSTIN of Deductor	Amount paid to deductee on which tax is deducted (₹)	Amount of Tax		
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
33AD3PL8462D2DE	120000	1200	0	0

Fig 11.19

Unit 11.8 - TCS credits

• Part C - D. TCS Credits

The details of Tax Collected at Source from the supplier by E Commerce Operators, towards supplies undertaken through them, i.e. TCS Credits, are auto populated in Form GSTR-2A of the recipient, after filing of Form GSTR-8 by TCS Collectors.

- Click the Credits tile.

Fig 11.20

- The TCS Credit Received - Summary page is displayed

GSTIN of the collector	Gross value of supplies made (₹)	Value of supplies returned (₹)	Net amount liable for TCS (₹)	Amount of tax collected at source		
				Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
27ASGP5777J2C3	95,000.00	30,000.00	65,000.00	0.00	325.00	325.00

Fig 11.21

Summary



- Form GSTR-2A is a system generated read only statement of inward supplies for a recipient. This statement is updated on a real time basis. Details of outward supplies furnished by the supplier in form GSTR-1 or using the IFF is made available electronically to the concerned registered persons (recipients) in form GSTR-2A. Further, form GSTR-4A is the system generated statement of inward supplies for composition taxpayer. System generated statement of inward supplies for an ISD is GSTR-6A. Details of invoices furnished by a non-resident taxable person (NRTP) in form GSTR-5, details of invoices furnished by an ISD in form GSTR-6, details of TDS by deducter furnished in form GSTR-7 and details of TCS by an e-commerce operator furnished in form GSTR-8, are made available to the recipient, deductee or concerned person, in form GSTR-2A. Further, details of the IGST paid on the import of goods or goods brought in DTA from SEZ unit/developer on a bill of entry are also made available in form GSTR-2A.
- Form GSTR-2B is an auto-generated statement containing the details of eligible ITC - is made available to the registered person (recipient) for every month. It is a static statement and is available only once a month. The details of outward supplies furnished by the suppliers in form GSTR-1, other than a supplier who has opted for QRMP scheme, between the day immediately after the due date of furnishing of form GSTR-1 for the previous month to the due date of furnishing of form GSTR-1 for the month.
- GSTR-2A is updated in real-time, GSTR-2B is updated monthly and remains unchanged afterward.

Exercise



1. What is the nature of the GSTR-2A form?
 - a. Static
 - b. Dynamic
 - c. Monthly generated
 - d. Annually generated
2. When is GSTR-2B generated each month?
 - a. On the 1st of the month
 - b. On the 11th of the month
 - c. On the 12th of the month
 - d. On the 15th of the month
3. Which form remains unchanged after it is generated?
 - a. GSTR-1
 - b. GSTR-2A
 - c. GSTR-2B
 - d. GSTR-3B
4. Which of the following statements about GSTR-2A is correct?
 - a. It is used to calculate final ITC for filing GST returns.
 - b. It is updated only once a month.
 - c. It provides a static snapshot of ITC available.
 - d. It reflects real-time updates from suppliers' returns.

Descriptive Questions:

1. What is the difference between GSTR-2A and GSTR-2B?
2. How does GSTR-2A help in the reconciliation of Input Tax Credit (ITC)?
3. Why is GSTR-2B considered more reliable for ITC claims than GSTR-2A?
4. When is GSTR-2B generated, and why is it static?

Notes





12. GSTR3B

- Unit 12.1 - GSTR 3B
- Unit 12.2 - Online filing of GSTR3B
- Unit 12.3 - Tax on outward and reverse charge inward supplies
- Unit 12.4 - Inter-state supplies
- Unit 12.5 - Eligible ITC
- Unit 12.6 - Exempt, nil and non-GST inward supplies
- Unit 12.7 - Interest and late fee for previous tax period
- Unit 12.8 - Payment Of Tax
- Unit 12.9 - File GSTR-3B
- Unit 12.10 - View return status



Key Learning Outcomes



1. Understanding The Different GST Rates Applicable to Various Goods and Services.
2. Understanding The Different Types of GST Returns such as GSTR-1, GSTR-3B, GSTR-9, etc.
3. Ability to Prepare and File GST Returns Accurately and within The Specified Deadlines.
4. Understanding How to Calculate GST Liability for Various Transactions.
5. Knowledge of Reverse Charge Mechanism and Its Implications.

Unit 12 - GSTR 3B

Unit Objectives

1. Understand Filling of GSTR-3B
2. Applicability To Fill Various Tiles Under GSTR-3B
3. Identify The Payments For GST

Unit 12.1 - GSTR 3B

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

GSTR Forms	Purpose	Due Date
GSTR3B	To be filed by all the normal taxpayers declaring their summary GST liabilities for the applicable tax period	Monthly, 20th of the succeeding month

GSTR-3 form has to be filed by a registered taxpayer with details that are automatically populated by from GSTR-1 and GSTR-2 returns forms. The taxpayer has to verify and make modifications, if any. GSTR-3 return form will contain the following details:

- Details about Input Tax Credit, liability, and cash ledger.
- Details of tax paid under CGST, SGST, and IGST.
- Claim a refund of excess payment or request to carry forward the credit.

Unit 12.2 - Online filing of GSTR3B

Login and Navigate to Form GSTR-3B – Monthly Return page

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



Fig 12.1

- The File Returns page is displayed. Select the Financial Year & Return Filing Period (Month) for which you want to file the return from the drop-down list.
- Click the SEARCH button.
- The File Returns page is displayed. This page displays the due date of filing the returns, which the taxpayer is required to file using separate tiles.
- In the Form GSTR-3B tile, click the PREPARE ONLINE button.

Fig 12.2

- A list of questions is displayed. You need to answer the questions to show the relevant sections applicable to you. Select No for option A 'Do you want to file Nil return?'.

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 your

- Have NOT made any Outward supplies and
- Have NOT received any Inward supplies and
- Do NOT have any liability for the particular tax period.

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) *

C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UBN holders? (Table 3.2) *

D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services? (Table 4) *

E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5) *

F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1) *

G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6) *

☐ Yes ☒ NO

☒ Yes ☐ NO

☒ Yes ☐ NO

☒ Yes ☐ NO

☒ Yes ☐ NO

☒ Yes ☐ NO

☐ Yes ☒ NO

BACK

NEXT

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.

Fig 12.3

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

System generated summary for GSTR-3B:

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

CLOSE

Fig 12.4

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

Dashboard | Returns | GSTR-3B

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

GSTIN - 29ADACD1191FA2K Legal Name - Adequara New Info Pvt.Ltd Status - Not Filed
FY - 2020-21 Return Period - January Due Date - 20/02/2022

Help
Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summing) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Once saved by you will not be deleted.

Last Save Request has been processed successfully.

Click here for system generated summary status for GSTR-3B.

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹1,57,724.00	₹5,372.50
State/UT Tax	CSSS
₹5,372.50	₹0.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹11,45,600.00	₹1,29,784.00

4. Eligible ITC

Integrated Tax	Central Tax
₹57,050.00	₹0.00
State/UT Tax	CSSS
₹0.00	₹0.00

5. Exempt, nil and Non GST Inward supplies

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

5.1 Interest and late fee for previous tax period

Integrated Tax	Central Tax
₹1,866.34	₹500.00
State/UT Tax	CSSS (₹)
₹500.00	₹0.00

Important Message
Once you have filled the relevant tables, please follow the following steps for filing:-
 • Please click on 'Save GSTR3B' on the summary page.
 • You may download and preview/save the draft GSTR-3B.
 • Click on 'Proceed to payment' to offset your liabilities.
 • In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
 • After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

Buttons: BACK | **SYSTEM GENERATED GSTR-3B** | SAVE GSTR3B | PREVIEW DRAFT GSTR-3B | PROCEED TO PAYMENT

Fig 12.5

Unit 12.3 -Tax on Outward and Reverse Charge Inward Supplies

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

Fig 12.6

- Click the CONFIRM button.

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

English

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

Table 3.1(a), (b), (c) and (e) are auto-drafted based on values provided in GSTR-1. Whereas Table 3.1(d) is auto-drafted based on GSTR-2B.

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	13,40,100.00	1,38,734.00	5,372.50	5,372.50	0.00
(b) Outward taxable supplies (zero rated)	3,20,300.00	49,040.00			0.00
(c) Other outward supplies (Nil rated, exempted)	2,78,900.00				
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	34,900.00				

CANCEL CONFIRM

Fig 12.7

Unit 12.4 - Inter-state supplies

To provide details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders and taxes thereon, perform the following steps:

Inter-State supplies the details are auto-drafted from Form GSTR-1. You can add/ modify the auto-drafted details if required. In case the edited details are in downward variance, then such fields will be highlighted in red colour. Click the 3.2 Inter-State supplies tile to add/ modify the auto-drafted details.

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

Fig 12.8

Supplies made to Unregistered Persons

- In the section Supplies made to Unregistered Persons, from the Place of Supply (State/UT) drop-down list, select the place of supply.
- In the Total Taxable Value field, enter the total taxable value for each State/UT.
- In the Amount of Integrated Tax field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared
- Only integrated tax amount has to be declared, cess amount is not required to be mentioned.
- Click the ADD button to provide details of such supplies for another State. Delete the row if nothing is to be reported after clicking ADD button.

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

Supplies made to Unregistered Persons

☐	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
☐	37 - Andhra Pradesh	3,80,900.00	45,708.00
☐	06 - Haryana	3,05,000.00	36,600.00
☐	07 - Delhi	3,20,000.00	39,120.00

[ADD](#) [REMOVE](#)

Supplies made to Composition Taxable Persons [+](#)

Supplies made to UIN holders [+](#)

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

Fig 12.9

- Once all details are added, click the CONFIRM button.

Unit 12.5 - Eligible ITC

Enter ITC Details in Section - 4. Eligible ITC

To provide details of eligible ITC claimed, perform the following steps:

- Click the 4. Eligible ITC tile.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50	₹11,45,600.00	₹1,29,794.00	₹57,090.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹5,372.50	₹0.00			₹0.00	₹0.00

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

Fig 12.10

- The details of ITC claimed/ ITC reversed in table 4A and 4B (2) are auto-populated from Form GSTR-2B in Form GSTR-3B. If, you want to add/ modify the auto-populated details, you can add/ modify the details if required. Click the CONFIRM button.

4. Eligible ITC

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

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00			0.00
(2) Import of services	0.00			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	57,090.00	0.00	0.00	0.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	57,090.00	0.00	0.00	0.00
(D) Ineligible ITC				
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

CANCEL CONFIRM

Fig 12.11

4. Eligible ITC

Integrated Tax	Central Tax
₹75,000.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

Fig 12.12

- You will be directed to the Form GSTR-3B landing page and the 4. Eligible ITC tile in Form GSTR-3B will reflect the total value of Integrated Tax, Central Tax, State/UT Tax and Cess net ITCs.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50	₹11,45,600.00	₹1,29,754.00	₹57,090.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹5,372.50	₹0.00			₹0.00	₹0.00
5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee			
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax		
₹0.00	₹0.00	₹0.00	₹600.00		
		State/UT Tax	CESS		
		₹600.00	₹0.00		

Fig 12.13

Unit 12.6 - Exempt, nil and Non-GST Inward Supplies

To add values of exempt, Nil and Non-GST inward supplies, perform the following steps:

- Click the 5. Exempt, nil and Non-GST inward supplies tile.

5. Exempt, nil and Non GST inward supplies	
Inter-state supplies	Intra-state supplies
₹0.00	₹0.00

5.1 Interest and Late fee for previous tax period	
Integrated Tax	Central Tax
₹1,866.14	₹500.00
State/UT Tax	CESS (₹)
₹500.00	₹0.00

Fig 12.14

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

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

CANCEL CONFIRM

Fig 12.15

Unit 12.7 - Interest and Late Fee for Previous Tax Period

The details of Interest and Late fee for previous tax period are computed and auto-drafted on the basis of values declared in the previous period return. In case you want to add/ modify the auto-drafted details of the Interest and Late fee payable, perform the following steps:

- Click the 5.1 Interest and Late fee for previous tax period tile.

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

Fig 12.16

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

Dashboard Returns GSTR-3B Interest and Late Fee English

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

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

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

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	1,866.14	0.00	0.00	0.00
Late Fees	Your amount: ₹1,866.14 System computed: ₹1,866.14		500.00	

SYSTEM GENERATED GSTR-3B CANCEL CONFIRM

Fig 12.17

Note: You can click on View Your Turnover button to view turnover details of the GSTIN.

Turnover Details

Tax period for which late fee is computed	Jul-Sep, 2020
Previous financial year	2019-20
Turnover of the GSTIN	₹1,87,774.00
Aggregate turnover (PAN based)	₹57,090.00

OK

Fig 12.18

- Click on CONFIRM button to proceed filing GSTR-3B.

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

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

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

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

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	1,866.14	0.00	0.00	0.00
Late Fee	Your amount: ₹1,866.14 System computed: ₹1,866.14		500.00	

SYSTEM GENERATED GSTR-3B
CANCEL
CONFIRM

Fig 12.19

- Once all details are added, click the SAVE GSTR3B button at the bottom of the page to save the Form GSTR-3B details.

GSTR-3B - Monthly Return

GSTRN - 29AB4CD1191FA2K Legal Name - Adasquare New Info Pvt Ltd Status - Not Filed
 FY - 2020-21 Return Period - 30/04/21 Due Date - 20/02/2021

Help
 Please click on a box (file) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a file, you will see gross (summary) figures on the file. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

• You have entered changes. Please click on SAVE GSTR3B below to save the data.

Click here for system generated summary status for GSTR-3B.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable Value	Integrated Tax	Integrated Tax	Central Tax
₹1,87,774.00	₹5,372.50	₹11,45,600.00	₹1,29,794.00	₹57,090.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹9,372.50	₹0.00			₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee for previous tax period	
Inter-state supplies	Intra-state supplies	Integrated Tax	Central Tax
₹17,600.00	₹28,600.00	₹1,866.14	₹500.00
		State/UT Tax	CESS (₹)
		₹500.00	₹0.00

Important Message

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

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

BACK SYSTEM GENERATED GSTR-3B SAVE GSTR-3B PREVIEW DRAFT GSTR-3B PROCEED TO PAYMENT

Fig 12.20

Unit 12.8 - Payment of Tax

To pay the taxes and offset the liability, perform the following steps:

- Click the PROCEED TO PAYMENT button.

Dashboard > Returns > GSTR-3B
English

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

GSTIN - ZSABACD1191FAZK
Legal Name - Adasquare New Info Pvt Ltd
Status - Not Filed
FY - 2020-21
Return Period - January
Due Date - 20/02/2021

Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

[Click here for system generated summary status for GSTR-3B.](#) [Help Manual](#)

3.1 Tax on outward and reverse charge inward supplies

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

3.2 Inter-state supplies

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

4. Eligible ITC

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

5. Exempt, nil and Non GST inward supplies

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

5.1 Interest and Late fee for previous tax period

Integrated Tax	Central Tax
₹1,866.14	₹500.00
State/UT Tax	CESS (₹)
₹500.00	₹0.00

Important Message

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

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

BACK

SYSTEM GENERATED GSTR-3B

SAVE GSTR3B

PREVIEW DRAFT GSTR-3B

PROCEED TO PAYMENT

Fig 12.21

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Rev Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 + 3 + 4 + 5 + 6)	
Integrated Tax	11,22,299	0	0	0		11,22,299.00	
Central Tax	357	0	0			357.00	
State/UT Tax	357	0		0		357.00	
CESS	21,51,609				0	21,51,609.00	

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

[CALL PREPARE RETURN AS AVAILABLE](#)
[BACK](#)
[PREVIEW DRAFT GSTR-3B](#)

Fig 12.22

- Clicking the PAYMENT MADE IN QUARTER button displays the payment details in the following format.

Challan: payment towards quarterly return

Tax Period	Reference Number	Type of Challan	Date of Deposit	Time of Deposit	Tax Amount (Rs.)			
					Integrated Tax (Rs.)	Central Tax (Rs.)	State/UT Tax (Rs.)	CESS (Rs.)
Apr 20	21033600000002	35% challan	23/03/2021	11:14:38	1,202.00	813.00	813.00	1,202.00
Apr 20	21033600000004	Self Assessed	23/03/2021	11:19:07	2.00	2.00	0.00	0.00
May 20	21033600000003	35% challan	23/03/2021	11:17:38	1,202.00	813.00	813.00	1,202.00
May 20	21033600000005	Self Assessed	23/03/2021	11:22:07	2.00	2.00	0.00	0.00
Total amount paid (Rs.)					2,408.00	1,630.00	1,626.00	2,404.00

Fig 12.23

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

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

6.1 Payment of tax

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

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

Fig 12.24

- Use the scroll bar to move to the right to view the Credit Ledger Balance.

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

6.1 Payment of tax Help

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

		Credit Ledger Balance (including current month's credit)				
CESSE (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESSE (₹)	Total (₹)
52,72,708.00	35,49,00,868.01	57,090.00	0.00	0.00	0.00	57,090.00
50,00,000.00	2,00,00,000.00					
	3,720.00					

Fig 12.25

- Please provide the amount of credit to be utilized from the respective available credit heads to pay off the liabilities, so as the cash.

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the table (Additional cash required). You may create challan for that amount directly by clicking on the "Create Challan" button.

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

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash (₹)	Reverse Tax (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESSE (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	8
Integrated Tax	₹8,00,000	₹3,78,775	₹0	₹0		₹4,21,225.00	
Central Tax	₹5,00,000	₹0	₹68,867			₹5,11,113.00	
State/UT Tax	₹0,00,000	₹0		₹68,867		₹5,11,113.00	
CESSE	₹0				₹0	₹0.00	

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

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

Fig 12.26

- Use the scroll bar to move to the right to view the additional cash required for paying liability.
- Click the MAKE PAYMENT/POST CREDIT TO LEDGER button to pay off the liabilities or to claim credit in case of no liabilities.

Dashboard Returns GSTR-29 Payment of tax English

6.1 Payment of tax

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

Credit Ledger Balance (including current month's credit)						
CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
22,72,766.00	35,49,00,968.00	57,090.00	0.00	6.00	0.00	57,090.00
50,00,000.00	2,00,00,000.00					
	3,720.00					

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to effect the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Additional cash required). You may create challan for that amount directly by clicking on the "Create Challan" button.

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

Reverse charge Tax to be paid in Cash (₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance (₹)	Additional Cash required (₹)
9	10	11	12	13	14	15
0	0	0			1,10,684.00	0.00
0	0	0	600	600	5,073.00	0.00
0	0	0	600	600	5,073.00	0.00
0	0	0			0.00	0.00

CREATE CHALLAN MAKE PAYMENT/POST CREDIT TO LEDGER FROM 23/11/2018 TO 24/11/2018 TAX LIABILITY TRIANGLE, AS APPLICABLE

BACK PREVIEW DRAFT GSTR 29

Fig 12.27

Create Challan

- In case of insufficient balance, “You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?” pop-up message is displayed. Click the YES button.

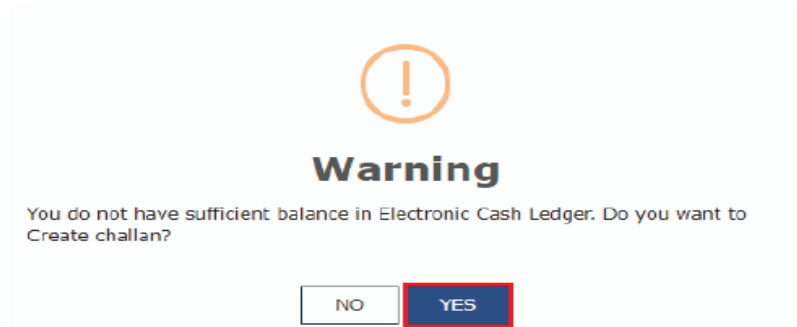


Fig 12.28

- The Create Challan page is displayed.

The screenshot shows the "Create Challan" page. At the top, there are tabs for "Dashboard", "Payment", and "Create Challan". The "Create Challan" tab is active. Below the tabs, there is a "Tax Liability" section with a table showing the following data:

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	80513	500		0		81,013
IGST(0000)	71825	1000				72,825
CESS(0009)	0	0				0
Surbi SGST(0006)	80513	500		0		81,013
Total Challan Amount:	₹ 1,94,851 /-					
Total Challan Amount (In Words):	Rupees One Lakhs Ninety-Four Thousand Eight hundred Fifty-One Only					

Below the table, there is a "Payment Modes" section with three radio buttons: "E-Payment", "Over The Counter", and "NEFT/RTGS". The "E-Payment" option is selected. At the bottom right, there is a "GENERATE CHALLAN" button.

Fig 12.29

- Once the payment is done, a confirmation message is displayed. Click the YES button.



Fig 12.30

Unit 12.9 - File GSTR-3B

- Click the PROCEED TO FILE button.

5.1 Payment of tax

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

		Credit Ledger Balance(Including current month's credit)				
CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
52,72,708.00	35,49,00,568.01	57,059.00	0.00	0.00	6.00	57,059.00
50,00,000.00	2,00,00,666.00					
	-3,726.00					

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the table (Additional cash required). You may create challan for this amount directly by clicking on the "Create Challan" button.

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

Reverse charge Tax to be paid in cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
0	0	0			1,30,684.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0	600	600	5,973.00	0.00
0	0	0			6.00	0.00

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

BACK PREVIEW DRAFT GSTR-3B

- You can provide liability breakup of previous periods by selecting it from the drop-down or add/remove additional periods by clicking on the edit buttons. Click SAVE to continue filing GSTR-3B. This breakup will be used to compute the interest liability which will be auto-populated in tile 5.1 of the next period as Interest and Late fee for previous tax period.

Breakup of tax liability HELP

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

Period	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESG (₹)	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

Fig 12.32

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

Verification

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

Authorized Signatory*

ANGAD ARORA

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

Fig 12.33

FILE GSTR-3B WITH DSC:

- Click the PROCEED button.

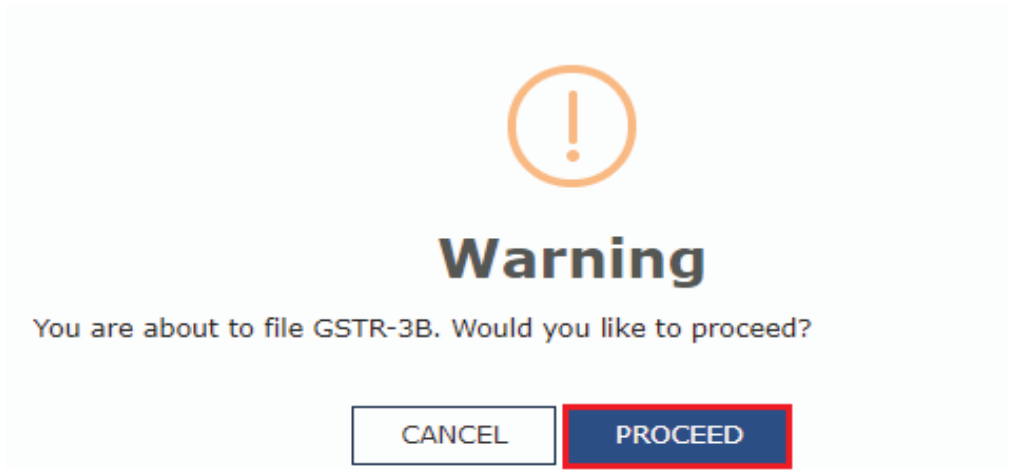


Fig 12.34

- Select the certificate and click the SIGN button.

FILE GSTR-3B WITH EVC:

- Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the VERIFY button.

Validate One Time Password (OTP)

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

Enter One Time Password (OTP)

CANCEL
VERIFY
RESEND OTP
26S

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

Fig 12.35

- The success message is displayed. Click the OK button

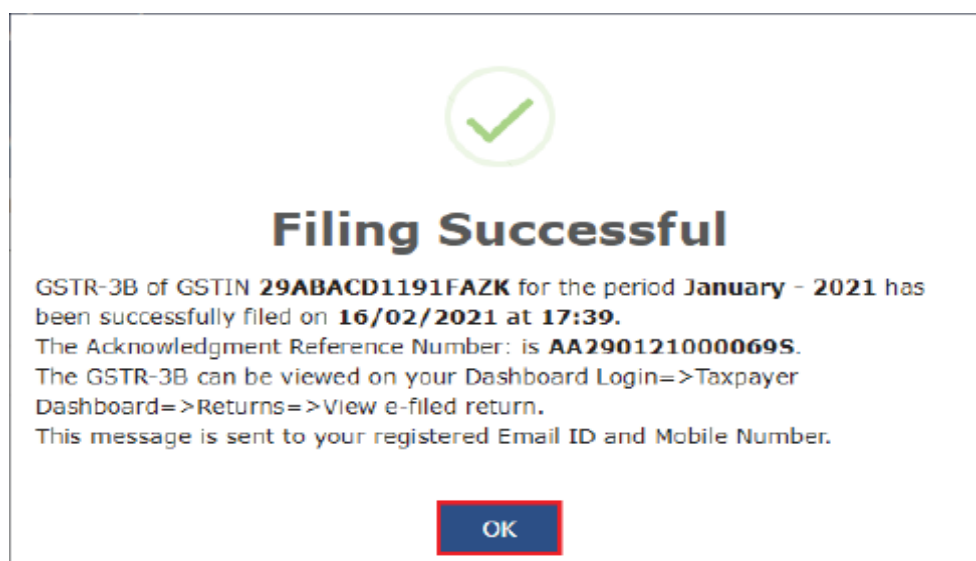


Fig 12.36

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

Download Filed Return

- Click the DOWNLOAD FILED GSTR-3B button to download the filed return.

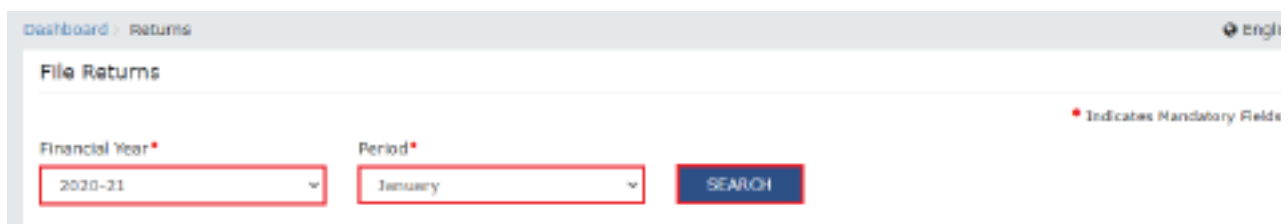


Fig 12.37

The PDF file generated would now bear watermark of final Form GSTR-3B.

Unit 12.10 - View Return Status

- Click the Back button. The File Returns page is displayed. Select the Financial Year & Return Filing Period (Month) for which you want to view the return from the dropdown list. Click the SEARCH button.



The screenshot shows the 'File Returns' page with a search interface. At the top, there's a breadcrumb 'Dashboard > Returns' and a language selector 'Engli'. Below the title 'File Returns', there's a note '* Indicates Mandatory Fields'. The search section contains two dropdown menus: 'Financial Year*' with '2020-21' selected, and 'Period*' with 'January' selected. A blue 'SEARCH' button is to the right of the dropdowns.

Fig 12.38

- Status of the Form GSTR-3B return changes to “Filed”. You can click the VIEW GSTR3B button to view the Form GSTR-3B return.



The screenshot shows a dashboard with four main sections. The top row has three cards: 'Details of outward supplies of goods or services GSTR1' with status 'Filed' and 'VIEW'/'DOWNLOAD' buttons; 'Auto Drafted details (For view only) GSTR2A' with 'VIEW'/'DOWNLOAD' buttons; and 'Auto - drafted ITC Statement for the month GSTR2B' with 'VIEW'/'DOWNLOAD' buttons. The bottom row has a card for 'Monthly Return GSTR-3B' with status 'Filed' (highlighted with a red box) and 'VIEW GSTR3B'/'DOWNLOAD' buttons (with 'VIEW GSTR3B' also highlighted with a red box).

Fig 12.39

Summary

- Section 39(1) prescribes a monthly return for every registered person, other than an input service distributor or a non-resident taxable person or a composition taxpayer, a person deducting tax source, a person collecting tax at source, i.e. an electronic commerce operator and supplier of OIDAR services located in non-taxable territory providing such services to non-taxable online recipient in such form and manner, and within such time, as may be prescribed. GSTR-3B is the form prescribed for filing return under section 39. It contains summary of outward supplies, inward supplies liable to reverse charge, eligible ITC, payment of tax etc. Thus, GSTR-3B does not require invoice-wise data of outward supplies.
- GSTR-3B can be submitted electronically through the common portal.
- Access the www.gst.gov.in URL.
 1. The GST Home page is displayed.
 2. Login to the GST portal with valid credentials.
 3. Click the Services > Returns > Returns Dashboard command.
- Monthly GSTR-3B on or before 20th of the month succeeding the month for which return is furnished.

Exercise



1. What is GSTR-3B?
 - a. An annual return under GST
 - b. A monthly summary return under GST
 - c. A quarterly return under GST
 - d. A return for exempted goods
2. By when is GSTR-3B typically due each month?
 - a. 10th of the following month
 - b. 15th of the following month
 - c. 20th of the following month
 - d. 25th of the following month
3. Which of the following is included in GSTR-3B?
 - a. Details of capital gains
 - b. Income tax computations
 - c. Summary of outward supplies and ITC
 - d. Annual income summary
4. Can GSTR-3B be revised after filing?
 - a. Yes, within 7 days
 - b. No, it cannot be revised
 - c. Yes, until the next month's due date
 - d. Yes, but only with special permission

Descriptive Questions:

1. What is GSTR-3B and why is it important under the GST system?
2. Describe the components of the GSTR-3B form.
3. Explain the due date for filing GSTR-3B and the consequences of late filing.
4. How does GSTR-3B help in the payment of GST liabilities?

Notes



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

Blank rectangular area for additional notes or diagrams.



13. GSTR9

- Unit 13.1 - GSTR-9
- Unit 13.1 - Online filing of GSTR-9
- Unit 13.1 - Enter details in various tiles
- Unit 13.1 - Compute liabilities and pay late fees
- Unit 13.1 - Preview draft form GSTR-9
- Unit 13.1 - File form GSTR-9 with DSC/ EVC



Key Learning Outcomes



1. Understanding The Different GST Rates Applicable to Various Goods and Services.
2. Understanding The Different Types of GST Returns such as GSTR-1, GSTR-3B, GSTR-9, etc.
3. Ability to Prepare and File GST Returns Accurately and within The Specified Deadlines.
4. Understanding How to Calculate GST Liability for Various Transactions.
5. Knowledge of Reverse Charge Mechanism and Its Implications.

Unit 13 - GSTR9

Unit Objectives

1. Understand various tiles in GSTR-9.
2. Learn to file GSTR-9
3. Overview of GSTR-9

Unit 13.1 - GSTR9

Form GSTR-9 is an annual return to be filed once for each financial year, by the registered taxpayers who are regular taxpayers, including SEZ (Special Economic Zone) units and SEZ developers. The taxpayers must provide information of purchases, sales, input tax credit, refund claimed or demand created.

GSTR Forms	Purpose	Due Date
GSTR9	should be filed by the regular taxpayers who are filing GSTR1 and 3B	31st December

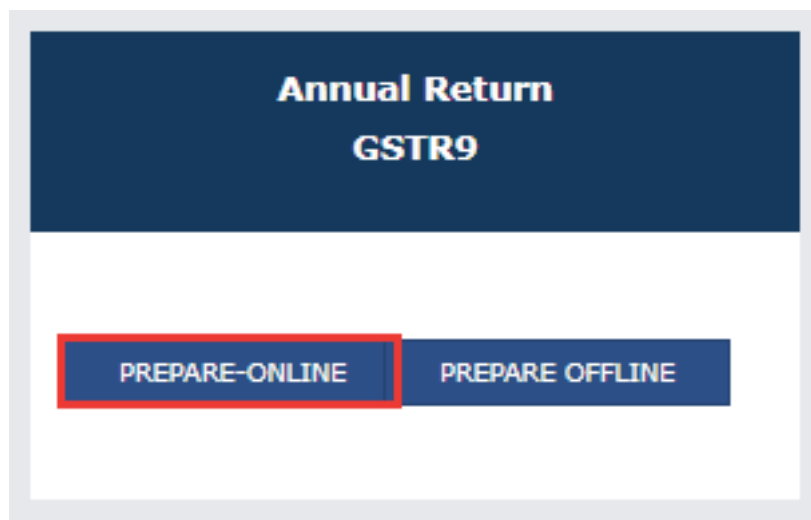


Fig 13.1

Unit 13.2 - Online filing of GSTR9

Annual Return for Normal Taxpayer

- Access the www.gst.gov.in URL. The GST Home page is displayed.
- Login to the GST Portal with valid credentials.
- Click the Services > Returns > Annual Return command.

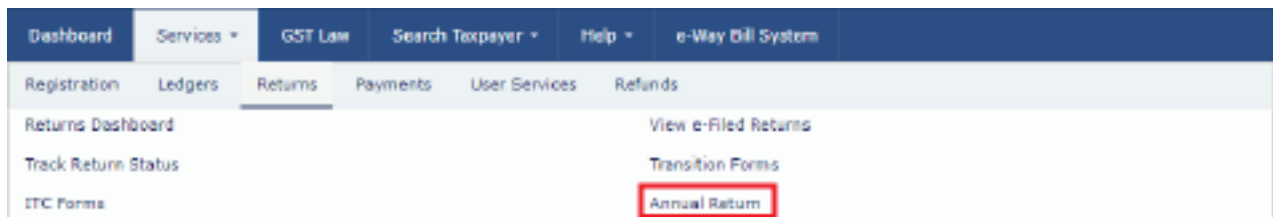


Fig 13.2

- Alternatively, you can also click the Annual Return link on the Dashboard.

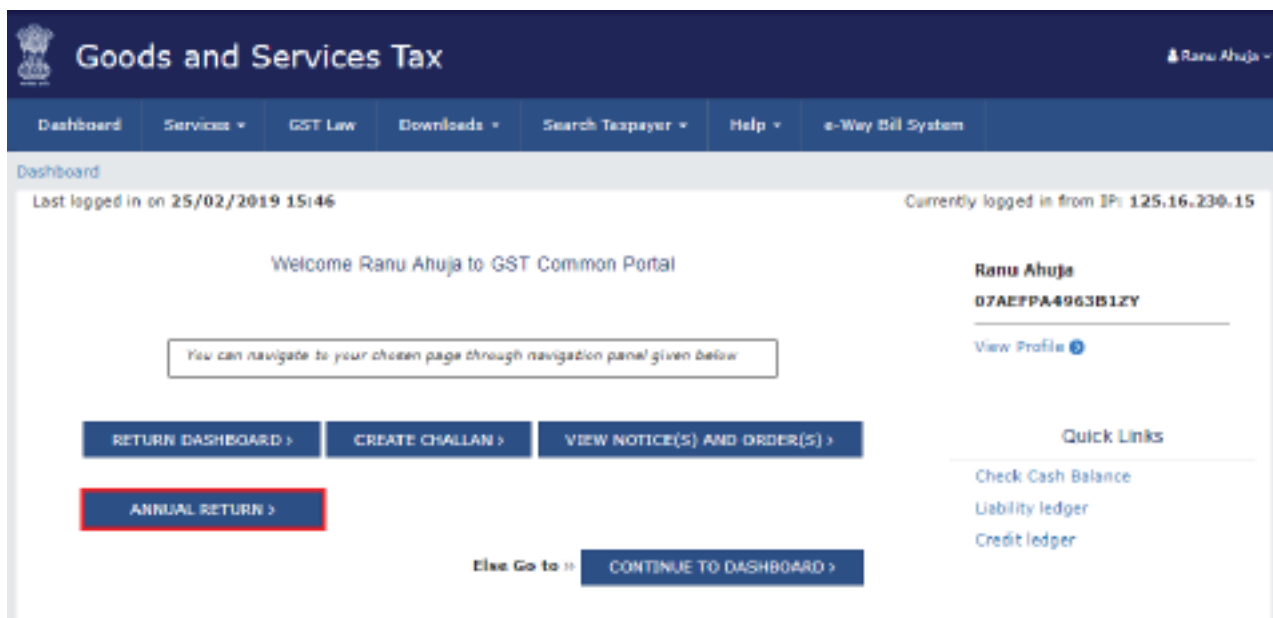


Fig 13.3

- The File Annual Returns page is displayed. Select the Financial Year for which you want to file the annual return from the drop-down list.
- Click the SEARCH button.

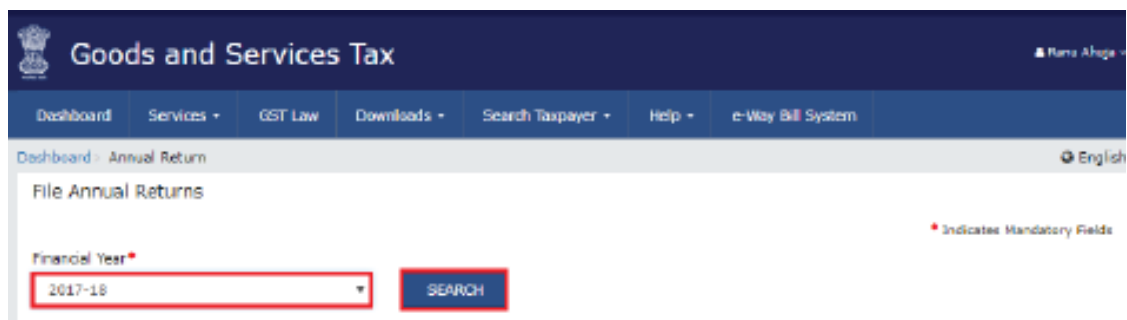


Fig 13.4

- The File Returns page is displayed.
- Please read the important message in the boxes carefully.
- This page displays the due date of filing annual return, by giving relevant information in separate tiles by the taxpayer. In the GSTR-9 tile, click the PREPARE ONLINE button.

Help

1. If you have remained under composition scheme for part of the year and normal for remaining part of the year, then both GSTR-4 and GSTR-9 are required to be filed for the relevant period.
2. GSTR-9/GSTR-4(Annual) can be prepared online and filed online. It can also be prepared in Offline tool and then uploaded on the portal and filed.
3. Annual return in Form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer at any time during the relevant financial year.
4. Annual return in Form GSTR-4 is required to be filed by every taxpayer who has availed composition scheme during any part of the relevant financial year.
5. All applicable statements in Forms GSTR-1/IFF and returns in Form GSTR-3B of the financial year should have been filed before filing GSTR-9.
6. All applicable statements i.e. GST CMP-08 should have been filed for all the applicable quarters of the relevant financial year (Y) before filing Annual GSTR-4.
7. In case you are required to file GSTR-9C (Reconciliation statement and Certification); the same shall be enabled on the dashboard post filing of GSTR-9.

1. Annual return in Form GSTR-9 once filed cannot be revised.
2. Computation of ITC has been made based on GSTR-1/IFF/GSTR-5 filed by your corresponding suppliers upto 15/06/2021. GSTR-1/IFF/GSTR-5 filed after the updation date will be covered in the next updation.

**Annual Return
GSTR-4**

Due Date - 31/12/2021

PREPARE ONLINE

UPLOAD/DOWNLOAD JSON

**Annual Return
GSTR9**

PREPARE-ONLINE

PREPARE OFFLINE

**Reconciliation Statement
GSTR 9C**

Due Date - 31/12/2021

INITIATE-FILING

PREPARE OFFLINE

Important Message

Prepare Online:-
Steps to be taken:-
GSTR-9

- Click on **Prepare Online**;
- Select from the questionnaire page, whether you wish to file NIL GSTR-9;
- You may download the draft system generated GSTR-9, summary of GSTR-1/IFF and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- You may download the draft of system generated GSTR-9, from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and table 18), then you may use this facility;
- Fill in the details in different tables and click on **Compute liabilities**;
- Facility to preview draft (PDF or Excel) can be used to check the details filled up in the tables;
- Click on **Proceed to file** and **File GSTR-9** with DSC/EVC;
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting **Annual return** from the dropdown in the said form. Such liability can be paid only through cash.

GSTR-4

- Click on **Prepare Online**;
- The system would navigate you to GSTR-4 Dashboard page. Provide the previous year's aggregate turnover and save it;
- Based on the information available in the system, details would be auto-drafted in few tables, which shall be non-editable. Provide the details in other tables;
- Click on **Proceed to file** button;
- Verify the details in preview page and click on **Continue** button to navigate to payment table;
- File the return by clicking of **File GSTR-4 with DSC/EVC** button while paying additional liabilities, if any.

Prepare Offline:-
 You can download the GSTR-4 offline tool from the **Downloads** section in the pre-login page on the Portal and installed it on your computer.

- Click on **Prepare Offline** or ;
- Click on **Download** tab to download auto-drafted GSTR- 4 details, if any;
- Follow instructions in **GSTR-4 offline tool** to add details and generate JSON file for upload; and
- Click on **Upload** to upload JSON file and file the return with the help of instructions available on GSTR-4 dashboard.

Fig 13.5

- A question is displayed. You need to answer this question whether you want to file nil annual return for that particular financial year or not, to proceed further to the next screen.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard > Annual Return > GSTR9

GSTR-9 Annual return for Normal taxpayers

GSTIN - 07AEFPA4963B1Z1 Legal Name - Renu Ahuja Trade Name - Renu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	Do you want to file a Nil return? * <i>Noted: Nil return can be filed for the Financial year, if you have:-</i> • NOT made any outward supply (commonly known as sale); AND • NOT received any goods/services (commonly known as purchase); AND • NO other liability to report; AND • NOT claimed any credit; AND • NOT claimed any refund; AND • NOT received any order creating demand	☐ Yes ☒ No

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

BACK TO FILE RETURNS NEXT

Fig 13.6

- Select No for option 1 to file GSTR-9 return.
- Click the NEXT button.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard > Annual Return > GSTR9

GSTR-9 Annual return for Normal taxpayers

GSTIN - 07AEFPA4963B1Z1 Legal Name - Renu Ahuja Trade Name - Renu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	Do you want to file a Nil return? * <i>Noted: Nil return can be filed for the Financial year, if you have:-</i> • NOT made any outward supply (commonly known as sale); AND • NOT received any goods/services (commonly known as purchase); AND • NO other liability to report; AND • NOT claimed any credit; AND • NOT claimed any refund; AND • NOT received any order creating demand	☐ Yes ☒ No

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

BACK TO FILE RETURNS NEXT

Fig 13.7

- The GSTR-9 Annual Return for Normal Taxpayers page is displayed.

Goods and Services Tax Ramu Shree

Dashboard - Services - GST Law Downloads - Search Taxpayer - Help - e-Way Bill System

Dashboard - Annual Return - GSTR9 English

GSTR-9 Annual return for Normal taxpayers

GSTRN - QTRFPM44M322ZY Legal Name - Ramu Shree Trade Name - Ramu Shree
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1/IFF and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filing the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details.
3. Summary of added details would be available on the relevant box.
4. Click on **PREVIEW DRAFT GSTR-9 (PDF)** button to view summary in PDF and **PREVIEW DRAFT GSTR-9 (EXCEL)** to view summary in Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-1/IFF SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

DOWNLOAD TABLE AS DOCUMENT DETAILS

4. Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value ₹0.00	Integrated tax ₹0.00
Central tax ₹0.00	State/UT tax ₹0.00
CESS ₹0.00	

5. Details of Outward supplies made during the financial year on which tax is not payable

Value (₹) ₹0.00

6. Details of ITC availed during the financial year

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

Click here to view/modify the ITC availed for the financial year.

7. Details of ITC Received and Ineligible ITC for the financial year

Integrated tax ₹-	Central tax ₹-
State/UT tax ₹-	CESS ₹-

8. Other ITC related information

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

9. Details of tax paid as declared in returns filed during the financial year

Tax payable ₹1,000.00	Paid through Cash ₹0.00
Paid through ITC ₹0.00	

10, 11, 12 & 13 Particulars of the transactions for the financial year declared in returns of the most financial year till the specified period

Taxable value ₹-	Integrated tax ₹-
Central tax ₹-	State/UT tax ₹-
CESS ₹-	

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value ₹-	Tax Paid ₹-
---------------------	----------------

15. Particulars of Demands and Refunds

Refund claimed ₹-	Refund sanctioned ₹-
Refund pending ₹-	Demand of taxes ₹-
Taxes paid ₹-	Demands pending ₹-

16. Supplies received from Composition taxpayers, deemed supply for job worker and goods sent on approved basis

Taxable value ₹-	Integrated tax ₹-
Central tax ₹-	State/UT tax ₹-
CESS ₹-	

17. ISTR value summary of Outward Supplies

No. of Records	
Taxable value ₹-	Integrated tax ₹-
Central tax ₹-	State/UT tax ₹-
CESS ₹-	

18. ISTR value summary of Inward Supplies

No. of Records	
Taxable value ₹-	Integrated tax ₹-
Central tax ₹-	State/UT tax ₹-
CESS ₹-	

19. Late fee payable and paid

Late fee payable ₹-	Late fee paid ₹-
------------------------	---------------------

Steps to file your GSTR-9 return

1. Click on **Compute Liabilities** for computation of late fee, if any;
2. **Proceed to File** button would be enabled once late fee, if any is calculated by system;
3. Click on **Proceed to File** to pay liabilities and file the return;
4. Additional details can be added even after clicking on **Compute Liabilities** or **Proceed to File** button. However, in that case, you would be required to follow steps 1 to 3 again to file the return;
5. Click on **Download Filed GSTR-9 (PDF)** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on **Download GSTR-9 details (Excel)**.

[BACK TO QUESTIONNAIRE](#)
[COMPUTE LIABILITIES](#)
[PROCEED TO FILE](#)

[PREVIEW DRAFT GSTR-9 \(PDF\)](#)
[PREVIEW DRAFT GSTR-9 \(EXCEL\)](#)

Fig 13.8

Unit 13.3 - Enter details in various tiles

Click on the tile names to know more about and enter related details:

- Details of advances, inward and outward supplies made during the financial year on which tax is payable: To enter/ view the summary of outward/ inward supplies made during the financial year
- Details of Outward supplies made during the financial year on which tax is not payable: To enter/ view the summary of non-taxable outward supplies made during the financial year
- Details of ITC availed during the financial year: To enter/ view the summary of ITC availed during the financial year
- Details of ITC reversed and Ineligible ITC for the financial year: To enter/ view the summary of ITC reversed or ineligible for the financial year
- Other ITC related information: To enter/ view the ITC availed during the financial year
- Details of tax paid as declared in returns filed during the financial year: To enter/ view the tax (including Interest, Late Fee, Penalty & Others) paid during the financial year
- 10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year: To enter/ view the summary of transactions reported in next financial year
- Differential tax paid on account of declaration in table no. 10 & 11: To enter/ view the total tax paid on transactions reported in next financial year
- Particulars of Demands and Refunds: To enter/ view particulars of demands and refunds during the financial year
- Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis: To enter/ view the summary of supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis
- HSN wise summary of Outward Supplies: To enter/ view HSN wise summary of outward supplies made during the financial year
- HSN wise summary of Inward Supplies: To enter/ view HSN wise summary of inward supplies received during the financial year

Unit 13.4 - Compute Liabilities and Pay Late Fees (if any)

- Click the COMPUTE LIABILITIES button for computation of late fees (if any).

Goods and Services Tax

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Dashboard - Annual Return - GST99

GSTR-9 Annual return for Normal taxpayers

Compute liabilities required for being received, please check the status in card below.

GSTIN - 27A09A083022V Legal Name - Rama Ahluwalia Trade Name - Rama Ahluwalia
Bharat - Mahi Food FY - 2017-18 Est. Date - 30/10/2009

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9 summary of month GSTR-3/39 and GSTR-39 for the financial year by clicking on relevant buttons. This is only for reference for filing the return, and will facilitate in providing details in actual tables.
2. Click on table (Box) selected and fill in the required details.
3. Summary of added details would be available on the relevant box.
4. Click on PREVIEW DRAFT GSTR-9 (PDF) button for view summary in PDF and PREVIEW DRAFT GSTR-9 (Excel) to view summary in Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF) | DOWNLOAD GSTR-9 ITC SUMMARY (PDF) | DOWNLOAD GSTR-90 SUMMARY (PDF)

4. Details of additions, reduced and returned credits made during the financial year on which tax is payable		5. Details of outward supplies made during the financial year on which tax is not payable		6. Details of ITC availed during the financial year	
Taxable value	Integrated Tax	Value	Integrated Tax	Integrated Tax	Central Tax
₹0,31,33,571.11	₹77,72,553.98	₹0,29,50,585.88	₹26,29,572.65	₹26,29,572.65	₹7,21,958.06
Central Tax	State/UT Tax		State/UT Tax	State/UT Tax	CESS
₹11,89,861.82	₹1,88,861.82		₹7,21,958.06	₹7,21,958.06	₹24,298.00
CESS					
₹28,890.00					

7. Details of ITC Received and Available ITC for the financial year		8. Other ITC related information		9. Details of tax paid as declared in return filed during the financial year	
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Tax payable	Paid through Cash
₹15,12,507.89	₹0,03,317.89	₹20,20,323.70	₹3,18,429.76	₹1,12,55,526.03	₹5.89
State/UT Tax	CESS	State/UT Tax	CESS	Paid through ITC	
₹2,03,317.08	₹0.00	₹2,35,408.78	₹0.00	₹0.00	

10,11,13&17 Details of the previous Financial Year's transactions reported in most financial year		14. Differential tax paid on account of declaration in table no. 10 & 11		15. Reconciliation of Demand and Refunds	
Taxable value	Integrated Tax	Taxable value	Tax Paid	Refund claimed	Refund received
₹38,394.00	₹13,42,745.00	₹31,346.80	₹31,346.00	₹74,66,365.00	₹42,55,773.89
Central Tax	State/UT Tax			Refund pending	Demand of taxes
₹2,07,524.08	₹2,07,524.00			₹20,90,595.00	₹21,95,082.89
CESS				Taxes paid	Demand pending
₹0.00				₹16,46,317.00	₹3,48,771.00

16. Supplies received from Composition Taxpayers, demand supply for purchase and goods used in approved trade		17. HSN wise summary of Outward Supplies		18. HSN wise summary of Inward Supplies	
Taxable value	Integrated Tax	Taxable value	Integrated Tax	Taxable value	Integrated Tax
₹7,61,312.06	₹05,032.80	₹3,79,30,553.73	₹4,85,872.23	₹1,96,48,500.50	₹26,42,513.17
Central Tax	State/UT Tax	Central Tax	State/UT Tax	Central Tax	State/UT Tax
₹19,854.00	₹15,884.80	₹3,23,828.84	₹3,23,828.84	₹2,82,965.64	₹2,82,965.64
CESS		CESS		CESS	
₹0.00		₹0.00		₹0.00	

19. Late fee payable and paid

Late fee payable: 0

Late fee paid: 0

(Steps to file your GSTR-9 return)

1. Click on "Compute Liabilities" for computation of Late Fee, if any.
2. Proceed to "File" button would be enabled once late fee is calculated by system.
3. Click on "Proceed to File" to pay liabilities and file the return.
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to File" button. However, in that case, you would be required to follow steps 1 to 3 again to file the return.
5. Click on "Download Filed GSTR-9 (PDF)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-9 details (Excel)".

BACK TO QUESTIONNAIRE | COMPUTE LIABILITIES | PROCEED TO FILE

Fig 13.9

- Once the status of Form GSTR-9 is Ready to File and liabilities are calculated,
- 19. Late fee payable and paid tile gets enabled.
- Late fee payable and paid tile or on “Proceed to File” button.
- The Late fee payable and paid page is displayed.

Goods and Services Tax

Dashboard Services - GST Law Downloads - Search Taxpayer - Help - e-Way Bill System

Dashboard Annual Return GSTR9 English

19. Late fee payable and paid

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration check-box and selected authorised signatory details from the dropdown.

Cash Ledger Balance:

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,986.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	0.00	0.00	0.00	0.00	0.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	0.00	₹11,900.00
B. State/UT tax	11,900.00	0.00	₹11,900.00

☐ I 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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

BACK TO GSTR-9 DASHBOARD CREATE CHALLAN FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF) PREVIEW DRAFT GSTR-9(EXCEL)

[Click here to download Excel - File 1](#)

Fig 13.10

- Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in “Cash Ledger Balance” table.


Goods and Services Tax
Kamla Ahuja ▾

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e-Way Bill System

Dashboard > Annual Return > GSTR9

English

19. Late fee payable and paid

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration check box and selected authorised signatory details from the dropdown.

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,086.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	0.00	0.00	0.00	0.00	0.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	0.00	₹11,900.00
B. State/UT tax:	11,900.00	0.00	₹11,900.00

☐ I 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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

BACK TO GSTR-9 DASHBOARD

CREATE CHALLAN

FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9(EXCEL)

[Click here to download Excel - File 1](#)

Fig 13.11

- The Create Challan page is displayed.

Note: In the Tax Liability Details grid, the Total Challan Amount field and Total Challan Amount (In Words) fields are auto-populated with total amount of payment to be made. You cannot edit this amount.

Goods and Services Tax

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Dashboard Payment Create Challan

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0		11900		11,900
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Delhi SGST(0006)	0	0		11900		11,900
Total Challan Amount:	₹ 23,800 /-					
Total Challan Amount (In Words):	Rupees Twenty-Three Thousand Eight hundred Only					

Payment Modes*

- ☐ E-Payment
- ☐ Over The Counter
- ☐ NEFT/RTGS

GENERATE CHALLAN

Fig 13.12

- Select the Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS.
- Click the GENERATE CHALLAN button.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Payment Create Challan

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0		11900		11,900
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Delhi SGST(0006)	0	0		11900		11,900
Total Challan Amount:	₹ 23,800 /-					
Total Challan Amount (In Words):	Rupees Twenty-Three Thousand Eight hundred Only					

Payment Modes*

- ☒ E-Payment
- ☐ Over The Counter
- ☐ NEFT/RTGS

GENERATE CHALLAN

Fig 13.13

- The Challan is generated.

Goods and Services Tax

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Dashboard / Payment / Generate Challan

Challan successfully generated

GST Challan

CPIN: 15020780906042 | Challan generation Date: 27/02/2019 16:33:22 | Challan expiry Date: 14/03/2019

Mode of Payment: E-Payment

Details of Taxpayer

GSTIN/Order ID: 07AEPDA49838-529 | Email Address: g00000000@0000000000 | Mobile Number: 00000000692

Name: Purnu Ariga | Address: XXXXXXXXXXXX Delhi, 110018

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fines (₹)	Other (₹)	Total (₹)
CGST(0000)	0	0	0	11,900	0	11,900
IGST(0000)	0	0	0	0	0	0
CESS(0000)	0	0	0	0	0	0
Other CGST(0000)	0	0	0	11,900	0	11,900
Total Challan Amount:	₹ 23,800 /-					
Total Challan Amount (In Words):	Rupees Twenty-Three Thousand Eight hundred Only					

Select Mode of E-Payment:

☒ Preferred Bank

☐ Net Banking

[Download](#) [Print Challan](#)

IF amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance Type: Grievance Against Payment.

Fig 13.14

Goods and Services Tax

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Dashboard / Annual Return / GSTR9

19. Late fee payable and paid

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration checkbox and selected authorized signatory details from the dropdown.

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,086.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	11,900.00	11,900.00	0.00	0.00	23,800.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	11,900.00	₹0.00
B. State/UT tax	11,900.00	11,900.00	₹0.00

☐ I 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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

[BACK TO GSTR-9 DASHBOARD](#) [CREATE CHALLAN](#) [FILE GSTR-9](#)

[PREVIEW DRAFT GSTR-9\(PDF\)](#) [PREVIEW DRAFT GSTR-9\(DIGEL\)](#)

Fig 13.15

Unit 13.5 - Preview Draft Form GSTR-9

- Preview Draft Form GSTR-9 in PDF Format
- Click the PREVIEW DRAFT GSTR-9 (PDF) to download the Form GSTR-9 in PDF format. It is recommended that you download this Summary page and review the summary of entries made in different sections carefully before filing Form GSTR-9.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard > Annual Return > GSTR9

19. Late fee payable and paid

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration check box and selected authorised signatory details from the dropdown.

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cash (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,086.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	11,900.00	11,900.00	0.00	0.00	23,800.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	11,900.00	₹0.00
B. State/UT tax	11,900.00	11,900.00	₹0.00

☐ I 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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

BACK TO GSTR-9 DASHBOARD CREATE CHALLAN FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF) PREVIEW DRAFT GSTR-9(EXCEL)

Fig 13.16

Unit 13.6 - File Form GSTR-9 with DSC/ EVC

- Select the Declaration checkbox.
- Select the Authorized Signatory from the drop-down list.
- Click the FILE GSTR-9 button.

Goods and Services Tax Menu >

Dashboard Services + GST Law Downloads + Search Taxpayer + Help + e-Way Bill System

Dashboard / Annual Return / GSTR9: English

19. Late fee payable and paid Help

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration check box and selected authorised signatory details from the dropdown.

You have downloaded the file last on 27/03/2019 at 16:05:04. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again.

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,086.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	11,900.00	11,900.00	0.00	0.00	23,800.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	11,900.00	₹0.00
B. State/UT tax	11,900.00	11,900.00	₹0.00

☒ I 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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Authorised Signatory*

NIRUL SAHAY

BACK TO GSTR-9 DASHBOARD
GENERATE CHALLAN
FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)
PREVIEW DRAFT GSTR-9(EXCEL)

[Click here to download Excel - File 1](#)

Fig 13.17

- Click the YES button.

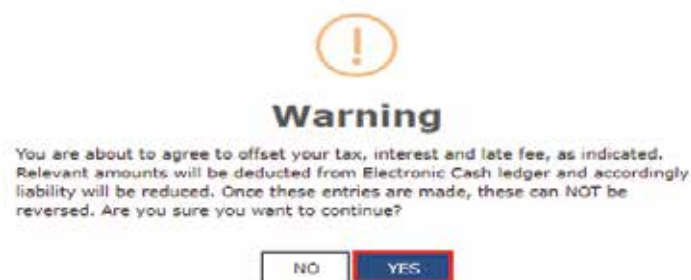


Fig 13.18

- The Submit Application page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.

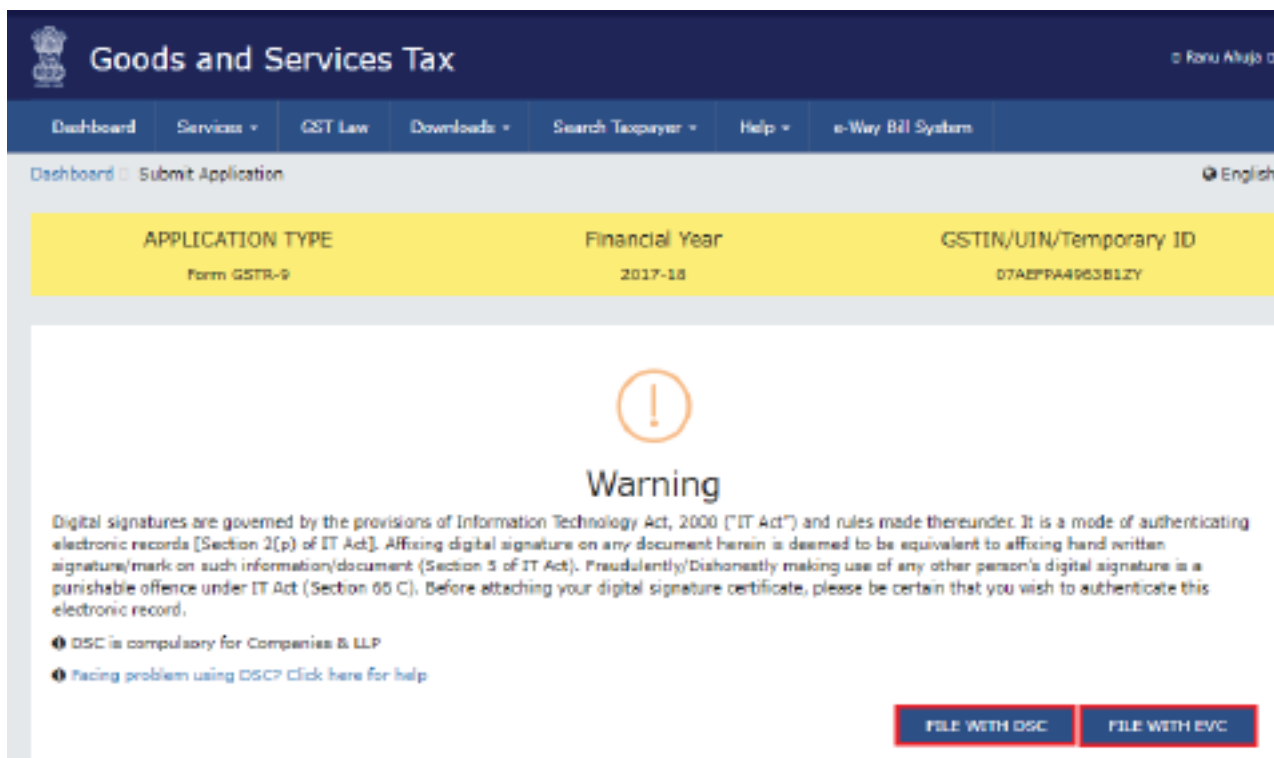


Fig 13.19

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

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE

VALIDATE OTP

Fig 13.20

- The success message is displayed and ARN is displayed. Status of the Form GSTR-9 return changes to "Filed".

The screenshot shows the GST portal dashboard for a user named Ranu Ahuja. The top navigation bar includes links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. The main content area displays the user's GSTIN (07AEFPA4963B1ZY) for FY 2017-18, their Legal Name (Ranu Ahuja), and Trade Name (Ranu Ahuja). The status of the GSTR-9 return is shown as "Filed". A success message is displayed, stating that the GSTR-9 has been successfully filed and the Acknowledgment Reference Number (ARN) is AAO70318000109L. The message also notes that the GSTR-9 can be viewed on the user's Dashboard. Below the success message, there are two informational boxes: one stating that the filed GSTR-9 return can be downloaded in PDF format, and another with a link to make payment through Form DRC-03, if any. At the bottom right, there are two buttons: "BACK" and "DOWNLOAD GSTR-9 DETAILS (EXCEL)".

Fig 13.21

- After Form GSTR-9 is filed:
 - ARN is generated on successful filing of the return in Form GSTR-9.
 - A SMS and an email are sent to the taxpayer on their registered mobile and email id.
 - Electronic Cash ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities (Late fee only).
 - Filed form GSTR-9 will be available for view/download in PDF and Excel format.

Message will be displayed to directly navigate to Form DRC-03, to pay additional liabilities, if any declared in Form GSTR-9.

The screenshot shows the 'Returns' section of the GST portal. It displays the status of a filed GSTR-9 for FY 2017-18. A message indicates successful filing and provides a link to download the return in PDF format. A red box highlights the 'Click here' link to make payment through Form DRC-03, if any.

Fig 13.22

- Form GST DRC-03 page is displayed.

The screenshot shows the 'Form GST DRC-03' page. It displays the 'Introduction of payment made voluntarily or made against the show cause notice (SCN)' section. It includes fields for 'Cause Of Payment', 'Section Number', 'Financial Year', and 'Payment Reference Number (PRN)'. There are also sections for 'Overall Tax Period' and 'Details of payment made including interest and penalty, if applicable'.

Fig 13.23

- Click the DOWNLOADED GSTR-9 (EXCEL) to download the file Form GSTR-9 in excel format.

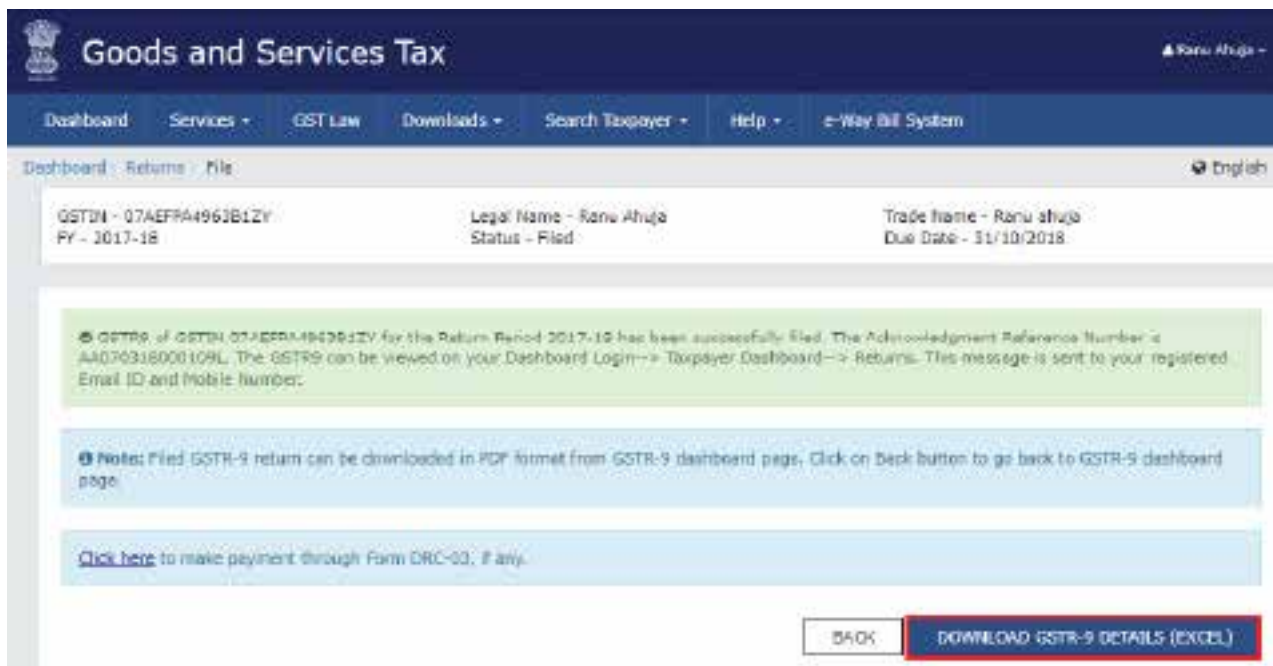


Fig 13.24

- Once the file is downloaded, click on the link available below the DOWNLOADED GSTR-9 (EXCEL) button. To generate the latest file, click on the download button again.

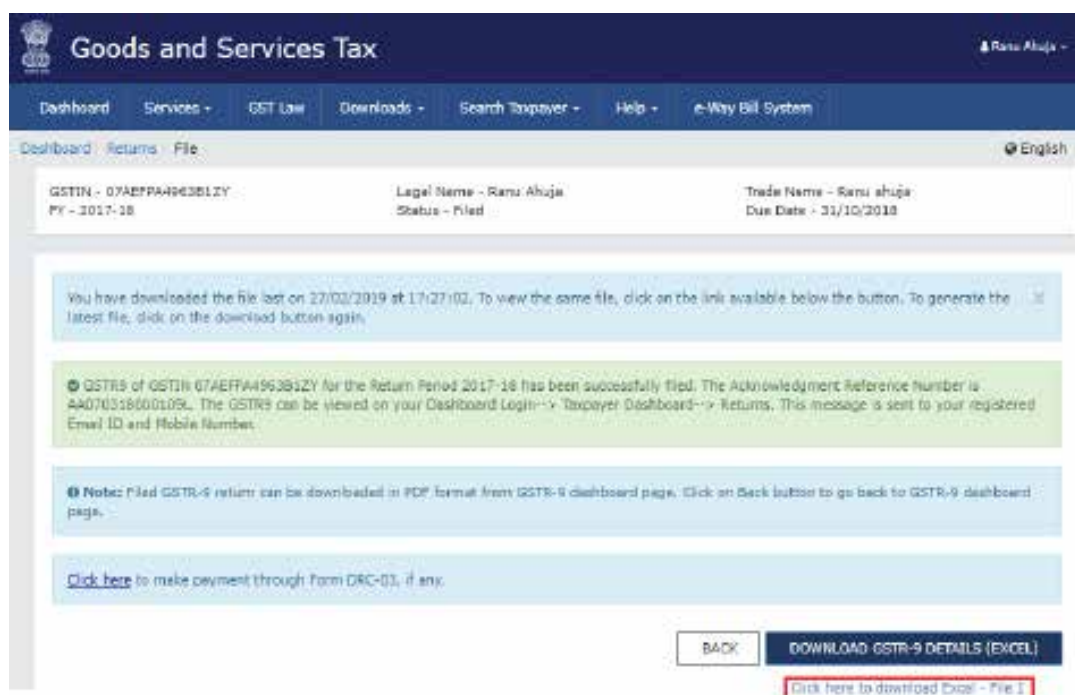


Fig 13.25

- Click the BACK button to go back to GSTR-9 page.

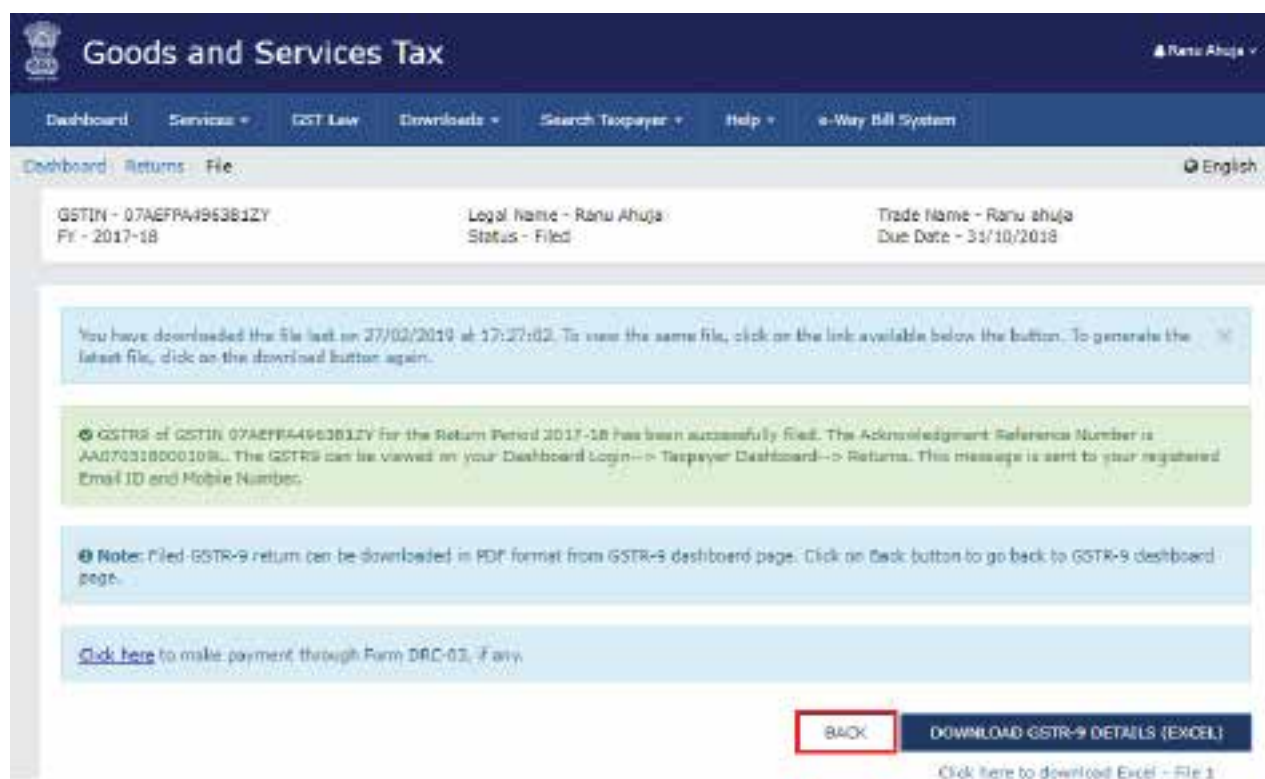


Fig 13.26

- Click the DOWNLOAD GSTR-9 DETAILS (PDF) to download the filed Form GSTR-9 in PDF format.

Goods and Services Tax New Menu

Dashboard Service GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Annual Return GSTR9

GSTR-9 Annual return for Normal taxpayers

GSTRN - 07A2P5445638127 Legal Name - Renu Arugs Trade Name - Renu Arugs
Status - Filed FY - 2017-18 Due Date - 31/03/2019

Click to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of form GSTR-1/RT and GSTR-2B for the financial year by clicking on relevant buttons. This is only for reference for filing the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details.
3. Summary of added details would be available on the relevant box.
4. Click on **PREVIEW DRAFT GSTR-9 (PDF)** button to view summary in PDF and **PREVIEW DRAFT GSTR-9 (EXCEL)** to view summary in Excel format and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF) **DOWNLOAD GSTR-1/RT SUMMARY (PDF)** **DOWNLOAD GSTR-2B SUMMARY (PDF)**

4. Details of advances, input and output tax credit available during the financial year on which tax is payable

Taxable value	Integrated Tax
₹6,31,33,571.11	₹77,71,583.88
Central Tax	State/UT Tax
₹11,45,861.82	₹11,45,861.82
CESS	
₹45,890.93	

5. Details of Outward supplies made during the financial year on which tax is not payable

Value
₹1,29,53,590.50

6. Details of ITC availed during the financial year

Integrated Tax	Central Tax
₹56,36,970.68	₹7,11,956.00
State/UT Tax	CESS
₹7,11,956.00	₹24,268.00

[Click here to view the tax \(Including Interest, late fee, penalty & others\) paid due](#)

7. Details of ITC Received and Available ITC for the financial year

Integrated Tax	Central Tax
₹35,32,387.90	₹2,05,317.08
State/UT Tax	CESS
₹3,03,817.08	₹0.00

8. Other ITC related information

Integrated Tax	Central Tax
₹30,20,313.70	₹3,18,499.76
State/UT Tax	CESS
₹3,18,499.76	₹0.00

9. Details of tax paid as declared in return filed during the financial year

Tax payable	Tax paid through Cash
₹1,12,36,528.03	₹0.00
Tax paid through ITC	
₹0.00	

10, 11, 12. Details of the previous Financial Year's transactions reported in this Financial Year

Taxable value	Integrated Tax
₹38,894.90	₹12,43,746.80
Central Tax	State/UT Tax
₹2,07,524.68	₹2,07,524.68
CESS	
₹5.08	

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹-31,346.00	₹-31,346.00

13. Particulars of refunds and demands

Refund claimed	Refund received
₹74,66,266.90	₹40,55,773.00
Refund pending	Demand of taxes
₹20,90,493.88	₹20,90,000.00
Taxes paid	Demands pending
₹18,46,332.80	₹5,40,771.00

[Click here to view New ITR with summary of supplies received during the FY](#)

16. Supplier received from Composition Taxpayers, deemed supply by job worker and goods sent on approval basis

Taxable value	Integrated Tax
₹7,80,512.08	₹65,832.80
Central Tax	State/UT Tax
₹26,864.91	₹26,864.91
CESS	
₹5.08	

17. ITR with summary of Outward Supplies

No. of Returns
1

Taxable value	Integrated Tax
₹3,78,33,553.73	₹46,85,872.23
Central Tax	State/UT Tax
₹3,21,808.82	₹3,21,808.82
CESS	
₹0.50	

18. ITR with summary of Inward Supplies

No. of Returns
1

Taxable value	Integrated Tax
₹1,96,40,509.58	₹28,40,513.17
Central Tax	State/UT Tax
₹2,82,968.82	₹2,82,968.82
CESS	
₹0.00	

19. Late fee payable and paid

Late fee payable	Late fee paid
₹23,890.93	₹23,890.93

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities' for computation of Late fee, if any;
2. Proceed to 'File' button would be enabled once late fee is calculated by system;
3. Click on 'Proceed to file' to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow step 1 to 3 again to file the return;
5. Click on 'Download Filed GSTR-9 (pdf)' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on 'Download GSTR-9 details (Excel)'.

[BACK TO QUESTIONNAIRE](#) [COMPARE LIABILITIES](#) [PROCEED TO FILE](#)

[DOWNLOAD GSTR-9 \(PDF\)](#) [DOWNLOAD FILED GSTR-9 \(EXCEL\)](#)

Fig 13.27

Summary



- The annual return is to be filed electronically in form GSTR-9 through the common portal. It consolidates the information provided in the monthly or quarterly GST returns filed during the financial year, including details of outward supplies, inward supplies, input tax credit (ITC), and tax payments.
- All registered persons are required to file an annual return. However, following persons are not required to file annual return:
 - i. Casual taxable persons
 - ii. Non-resident taxable person
 - iii. Input service distributors
 - iv. Persons authorized to deduct/collect tax at source under section 51/52, and
 - the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section.
- The annual return for a financial year needs to be filed by 31st December of the next financial year.

Exercise



1. What type of return is GSTR-9?
 - a. Monthly return
 - b. Quarterly return
 - c. Annual return
 - d. Biannual return
2. By when must GSTR-9 be filed for a financial year?
 - a. 31st March of the following year
 - b. 30th June of the following year
 - c. 31st December of the following year
 - d. 31st January of the following year
3. Which of the following taxpayers is NOT required to file GSTR-9?
 - a. Regular registered taxpayer
 - b. Input Service Distributor (ISD)
 - c. SEZ developer
 - d. Composition scheme taxpayer
4. What is the maximum late fee for delayed filing of GSTR-9?
 - a. ₹100 per day
 - b. ₹200 per day
 - c. 0.25% of turnover in the relevant state or union territory
 - d. 1% of turnover in the relevant state or union territory

Descriptive Questions:

1. What is the primary purpose of filing GSTR-9?
2. Who is required to file GSTR-9, and who is exempt?
3. Explain the components of GSTR-9 and their significance.
4. What is the due date for filing GSTR-9?

[illegible]



14. GSTR CMP 08

- Unit 14.1 - GST CMP 08
- Unit 14.2 - Requirement For Filing Form GST CMP-08
- Unit 14.3 - Output of GST CMP 08 Filing
- Unit 14.4 - Online Filing of GST CMP 08



Key Learning Outcomes



1. Understanding The Different GST Rates Applicable to Various Goods and Services.
2. Understanding The Different Types of GST Returns such as GSTR-1, GSTR-3B, GSTR-9, etc.
3. Ability to Prepare and File GST Returns Accurately and within The Specified Deadlines.
4. Understanding How to Calculate GST Liability for Various Transactions.
5. Knowledge of Reverse Charge Mechanism and Its Implications.

Unit 14 - GSTR CMP 08

Unit Objectives

1. Knowledge To Access The Requirements For Composit Tax Payers.
2. Understand The Purpose of GSTR CMP 08.
3. File GSTR CMP 08.

Unit 14.1 - GST CMP 08

Applicable for Composite Taxpayer. Form GST CMP-08 is used to declare the details or summary of self-assessed tax which is payable for a given quarter by taxpayers who are registered as composition taxable person or taxpayer who have opted for composition levy.



Fig 14.1

GSTR Forms	Purpose	Due Date
GST CMP 08	The form contains details of tax liability on sales and purchases	18th of the next month from the end of the quarter

Unit 14.2 - Requirement for filing Form GST CMP-08

- **What are the pre-conditions for filing Form GST CMP-08**
 - Taxpayer must be registered as Composition Taxpayer or have opted for Composition scheme and should have an active GSTIN.
 - Taxpayer must have valid User ID and password.
 - Taxpayer must also have valid & non-expired/non-revoked digital signature (DSC), in case of taxpayer who wish to file it by digital signature.
 - Taxpayer must have filed all the applicable GST CMP-08 for the previous quarter(s)

Unit 14.3 - Output of GST CMP 08 filing

- **What happens after Form GST CMP-08 is filed**

- ARN will be generated on successful filing of the Form.
- Status of GST CMP-08 will be changed to 'Filed' from 'Not filed'.
- An SMS and email will be sent to the mobile number of the authorized signatory on the successful filing of Form GST CMP-08.
- Electronic Cash Ledger and Electronic Liability Register Part-I will get updated after filing of Form GST CMP-08.
- Negative liability adjustment table will be updated, if required.

Unit 14.4 - Online filing of GST CMP 08

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

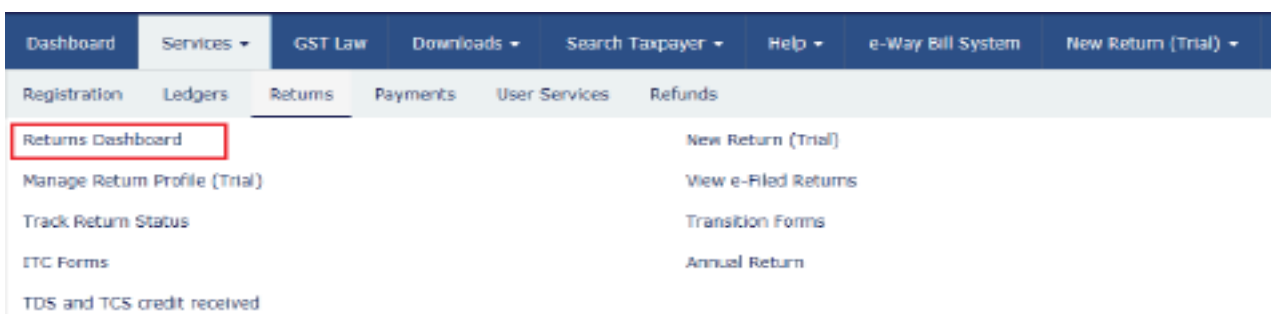


Fig 14.2

- The File Returns page is displayed. Select the Financial Year & Return Filing Period (Quarter) for which you want to file the statement from the drop-down list.
- Click the SEARCH button.
- The File Returns page is displayed. In the GST CMP-08 tile, click the PREPARE ONLINE button.

Dashboard > Returns

File Returns

Financial Year* 2019-20

Return Filing Period* Apr-Jun

SEARCH

(If you are Micro, Small or Medium Enterprise (MSME) Click here to submit your interest for availing Mudra Loan upto 10 Lacs or MSME Loan upto 5 Cr. under respective loan schemes.

Statement for payment of self-assessed tax GST CMP-08

Auto drafted details for registered persons opting composition levy GSTRAA

Due Date - 18/07/2019

PREPARE ONLINE

VIEW

DOWNLOAD

Fig 14.3

- The Statement for payment of self-assessed tax is displayed.

Statement for payment of self-assessed tax

GSTIN - 27BQYFG6762NAZ

FY - 2019-20

Status - Ready to File

Legal Name - Rana Aluja

Period - Apr-Jun

Trade Name - GSTN

Due Date - 18/07/2019

File Nil GST CMP-08

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to File as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	0		0	0.00	
2	Inward supplies attracting reverse charge including import of services	0	0	0.00	0.00	0.00
3	Tax payable (1 + 2)	0.00	0.00	0.00	0.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK

SAVE

PREVIEW DRAFT GST CMP-08

PROCEED TO FILE

Fig 14.4

- Enter details in Table 3 and click on 'SAVE' to save details.

Statement for payment of self-assessed tax

GSTIN - 27BQFPG6762NAZJ Legal Name - Reliance Industries Limited Trade Name - GSTIN
 FY - 2019-20 Period - Apr-Jun Due Date - 18/07/2019
 Status - Ready to File

☐ File Nil GST CMP-08

3. Summary of self-assessed liability
 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 31/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,600.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	26,20,300.00	1,600.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK SAVE PREVIEW DRAFT GST CMP-08 PROCEED TO FILE

Fig 14.5

- A success message will appear on clicking 'SAVE'. Click OK.

File Nil GST CMP-08

3. Summary of self-assessed liability
 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 31/07/2019.

Success
 Save request is accepted successfully
 OK

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,600.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	26,20,300.00	1,600.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK SAVE PREVIEW DRAFT GST CMP-08 PROCEED TO FILE

Fig 14.6

- Click PREVIEW DRAFT GST CMP-08 and a pdf file will be downloaded on your machine.

☐ File Nil GST CMP-08

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 30/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,55,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

Fig 14.7

- Click on PROCEED TO FILE to file GST CMP-08.

☐ File Nil GST CMP-08

3. Summary of self-assessed liability

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Ready to file as on 30/07/2019.

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,55,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	1,63,900.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	20,20,300.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

Fig 14.8

- A message will appear in a green box above the table to check the status in sometime.

3. Summary of self-assessed liability
(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Compute Liabilities request has been received, please check the status in sometime.

Ready to file as on 31/07/2019

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	18,56,400.00		17,564.00	17,564.00	
2	Inward supplies attracting reverse charge including import of services	16,39,000.00	1,800.00	13,851.00	13,851.00	0.00
3	Tax payable (1 + 2)	34,95,400.00	1,800.00	31,415.00	31,415.00	0.00
4	Interest payable, if any		0.00	0.00	0.00	0.00

BACK SAVE PREVIEW DRAFT GST CMP-08 PROCEED TO FILE

Fig 14.9

- Refresh the screen after sometime and Payment of Tax page is displayed. Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table.

Dashboard Services - GST Law Downloads - Search Taxpayer - Help - e-Way Bill System New Return (Trial) -

Dashboard > Returns > GST CMP-08 > Payment Of Tax

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	40,000.00	40,000.00	40,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fee	0.00	0.00	0.00	0.00
Total (₹)	60,000.00	50,000.00	50,000.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required (₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I 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

ANAND ARORA

BACK CREATE CHALLAN PREVIEW DRAFT GST CMP-08 (PDF) FILE GST CMP-08

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 42+ and Safari 6+

Fig 14.10

- Generate Challan

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial) English

Dashboard Services GST LAW EN Payment of Tax

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,036.00	10,000.00	10,000.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,036.00	20,000.00	20,000.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay to Cash (₹)		Additional Cash required (₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,030.00	0.00	0.00	0.00	0.00	1,030.00	0.00	0.00
2	Central Tax	12,951.00	17,064.00	0.00	0.00	0.00	21,415.00	0.00	21,415.00
3	State/UT Tax	12,981.00	17,064.00	0.00	0.00	0.00	21,415.00	0.00	21,415.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I 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 CREATE CHALLAN PREVIEW DRAFT GSTR-3B (PDF) FILE GSTR-3B PDF

Fig 14.11

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial) English

Dashboard Payment Create Challan

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CST(0005)	21415	0				21415
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	21415	0				21415

Total Challan Amount: ₹ 42,830 /-

Total Challan Amount (In Words): Rupees Forty-Two Thousand Eight Hundred Thirty Only

Payment Modes

☒ E-Payment

☐ Over The Counter

☐ NEFT/RTGS

GENERATE CHALLAN

Fig 14.12

- Select the Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS.
- Click the GENERATE CHALLAN button.

Goods and Services Tax

Reference Identifier: 27BQYPG6762NA21

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help | e-Way Bill System | New Return (Trial)

Dashboard | Payment | Generate Challan

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21,415	0	0	0	0	21,415
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	21,415	0	0	0	0	21,415
Total Challan Amount:		₹ 42,830 /-				
Total Challan Amount (In Words):	Rupees Forty-Two Thousand Eight Hundred Thirty Only.					

Payment Modes

- ☒ E-Payment
- ☐ Over The Counter
- ☐ NEFT/RTGS

GENERATE CHALLAN

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Fig 14.13

- The Challan is generated. Click on DOWNLOAD button to download the challan.

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help | e-Way Bill System | New Return (Trial)

Dashboard | Payment | Generate Challan

Challan successfully generated

GST Challan

CPIN	Challan Generation Date	Challan Expiry Date
19072700000034	31/07/2019 12:10:39	15/08/2019

Mode of Payment :- E-Payment

Details Of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
27BQYPG6762NA21	aXXXXXXXXXXXXXXXXXXXX@com	8XXXXX3863

Name XXXXXXXXXXXX **Address** Maharashtra,400123

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21,415	0	0	0	0	21,415
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	21,415	0	0	0	0	21,415
Total Challan Amount:		₹ 42,830 /-				
Total Challan Amount (In Words):	Rupees Forty-Two Thousand Eight Hundred Thirty Only.					

Select Mode of E-Payment

- ☒ Preferred Banks
- ☐ Net Banking

DOWNLOAD **MAKE PAYMENT**

⚠ If amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance Type: Grievance Against Payment.

Fig 14.14

- Downloaded challan is displayed here. Click on MAKE PAYMENT button

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial) +

Dashboard Payment Generate Challan English

Challan successfully generated

GST Challan

CPIN 19072700000034	Challan Generation Date 31/07/2019 12:10:29	Challan Expiry Date 15/08/2019
------------------------	--	-----------------------------------

Mode of Payment :- E-Payment

Details Of Taxpayer

GSTIN/Other Id 27BQYP66762NAZI	Email Address aXXXXXXXX@XXXXXXXXX.com	Mobile Number 8XXXXXX3863
-----------------------------------	--	------------------------------

Name : Address : XXXXXXXXXXX Maharashtra, 400123

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	21,415	0	0	0	0	21,415
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Maharashtra SGST(0006)	21,415	0	0	0	0	21,415
Total Challan Amount:	₹ 42,830 /-					
Total Challan Amount (In Words):	Rupees Forty-Two Thousand Eight hundred Thirty Only					

Select Mode of E-Payment

☒ Preferred Banks ☐ Net Banking

Please select a bank:

☐ ALLAHABAD BANK	☐ ANDHRA BANK
☐ AXIS BANK	☐ BANK OF BARODA
☐ BANK OF INDIA	☐ BANK OF MAHARASHTRA
☒ CANARA BANK	☐ CENTRAL BANK OF INDIA
☐ CORPORATION BANK	☐ DEWA BANK
☐ HDFC BANK	☐ ICICI BANK LTD
☐ IDBI BANK	☐ INDIAN BANK
☐ INDIAN OVERSEAS BANK	☐ JAMMU AND KASHMIR BANK LIMITED
☐ ORIENTAL BANK OF COMMERCE	☐ PUNJAB AND SIND BANK
☐ PUNJAB NATIONAL BANK	☐ STATE BANK OF INDIA
☐ SYNDICATE BANK	☐ UCO BANK
☐ UNION BANK OF INDIA	☐ UNITED BANK OF INDIA
☐ VEDYA BANK	

☒ Terms and Conditions apply.

DOWNLOAD MAKE PAYMENT

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance Type Grievance Against Payment.

Fig 14.15

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

- Go to Returns Dashboard again, note the Additional Cash required is Nil now.
- Declaration Select the checkbox against the Choose the Authorised Signatory from the drop-down.

Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help
e-Way Bill System
New Return (Trial)

Dashboard
Returns
GST CMP-08
Payment Of Tax
English

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required(₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Authorised Signatory*

Select
Select
ANGAD ARORA

BACK
CREATE CHALLAN
PREVIEW DRAFT GST CMP-08 (PDF)
FILE GST CMP-08

Fig 14.16

- Click on FILE GST CMP-08.

Dashboard Services - GST Law Downloads - Search Taxpayer - Help - e-Way Bill System New Return (Trial) -

Dashboard - Returns - GST CMP-08 - Payment Of Tax

Payment of Tax

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Tax	10,000.00	31,415.00	31,415.00	0.00
Interest	20,000.00	10,000.00	10,000.00	0.00
Late Fees	0.00	0.00	0.00	0.00
Total (₹)	30,000.00	41,415.00	41,415.00	0.00

Payment of Tax

Sr. No.	Description	Tax payable (₹)		Adjustment of negative liability of previous tax period (₹)		Interest Payable (₹)	Pay In Cash (₹)		Additional Cash required (₹)
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		Tax/cess	Interest	
1	2	3	4	5	6	7	8	9	10
1	Integrated Tax	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00
2	Central Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
3	State/UT Tax	13,851.00	17,564.00	0.00	0.00	0.00	31,415.00	0.00	0.00
4	CESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I 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*

REGUL AREA

BACK CANCEL CHALLENGE PREVIEW DRAFT GST CMP-08 (PDF) FILE GST (CMP-08)

Fig 14.17

- Click the YES button.



Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO YES

Fig 14.18

- The Submit Application page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.

The screenshot shows the 'Goods and Services Tax' portal. The header includes the GST logo and navigation links: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The breadcrumb trail indicates 'Dashboard > Submit Application'. A table at the top displays application details: APPLICATION TYPE (Form CMP08), Return Period (06/2018), and GSTIN/UIN/Temporary ID (278QVPG6762NAZT). A large warning icon and text are centered on the page, stating that digital signatures are governed by the IT Act and that using someone else's signature is a punishable offense. Below the warning, it notes that DSC is compulsory for Companies & LLP and provides a link for help. At the bottom right, there are two buttons: 'FILE WITH DSC' and 'FILE WITH EVC'. The footer contains copyright information for 2018, the last update date, and the developer (GSTN).

Fig 14.19

- FILE WITH EVC:**
 - Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the VALIDATE OTP button.

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE

VALIDATE OTP

Fig 14.20

- The success message is displayed and ARN is displayed. Status of the Form GST CMP-08 changes to “Filed”. Go BACK to download filed GST CMP-08.

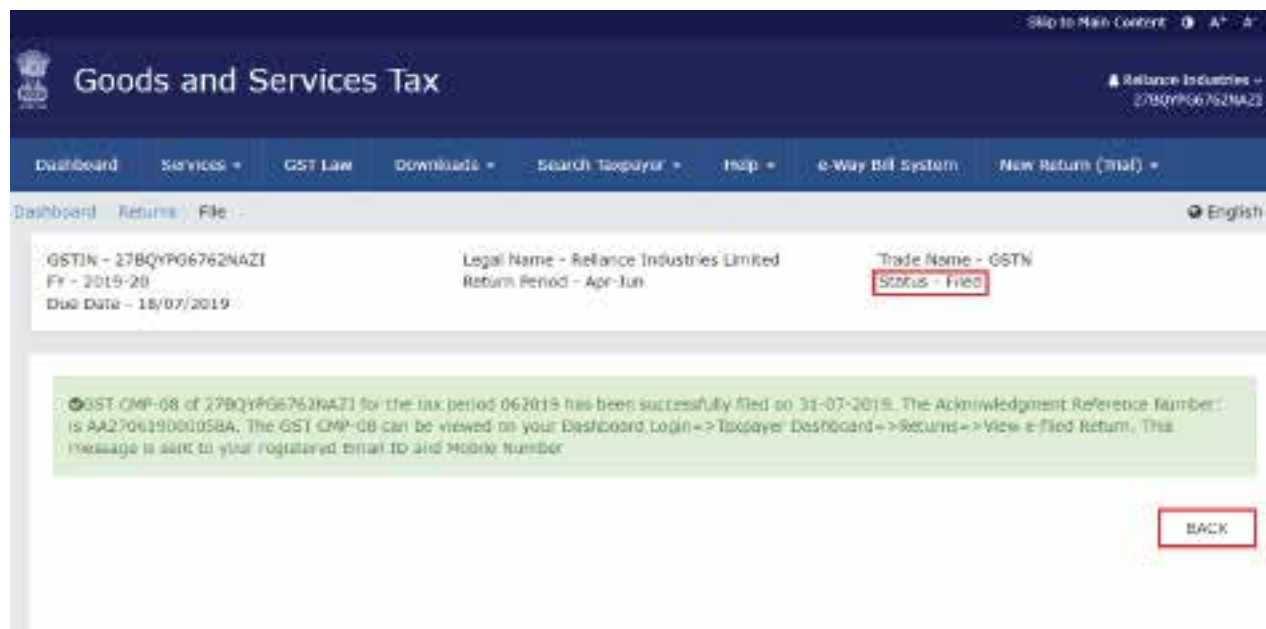


Fig 14.21

- Download the filed GST CMP-08 by clicking on DOWNLOAD FILED GST CMP-08.

Summary

- India's tax structure is a system comprising both direct and indirect taxes, administered at the central and state levels. This tax structure aims to ensure equitable revenue generation for the government while supporting economic growth and development. Taxes are broadly classified into direct and indirect taxes.
- Direct Taxes: A direct tax is a kind of charge, which is imposed directly on the taxpayer and paid directly to the Government by the persons (juristic or natural) on whom it is imposed. A direct tax is one that cannot be shifted by the taxpayer to someone else. A significant direct tax imposed in India is the income tax.
- Indirect Taxes: If the taxpayer is just a conduit and at every stage the tax incidence is passed on till it finally reaches the consumer, who really bears the brunt of it, such tax is indirect tax. An indirect tax is one that can be shifted by the taxpayer to someone else. The indirect taxes are GST, Customs Duty and others.

Exercise



1. What is GST CMP-08?
 - a. An annual return under GST
 - b. A monthly return under GST
 - c. A quarterly statement-cum-challan under GST
 - d. A return for exempted goods
2. Who is required to file GST CMP-08?
 - a. Regular taxpayers
 - b. Taxpayers under the composition scheme
 - c. Input Service Distributors (ISD)
 - d. Non-resident taxable persons
3. By when must GST CMP-08 be filed for each quarter?
 - a. 10th of the following month
 - b. 15th of the following month
 - c. 18th of the following month
 - d. 20th of the following month
4. Which of the following is NOT a component of GST CMP-08?
 - a. Details of outward supplies
 - b. Input Tax Credit claimed
 - c. Tax liability
 - d. Details of inward supplies under reverse charge

Descriptive Questions:

1. What is the primary purpose of GST CMP-08?
2. Who is required to file GST CMP-08?
3. Describe the components of GST CMP-08.
4. What is the due date for filing GST CMP-08?

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.



15. GSTR4

Unit 15.1 - GSTR-4

Unit 15.2 - Online Filing of GSTR-4



Key Learning Outcomes



1. Understanding The Different GST Rates Applicable to Various Goods and Services.
2. Understanding The Different Types of GST Returns such as GSTR-1, GSTR-3B, GSTR-9, etc.
3. Ability to Prepare and File GST Returns Accurately and within The Specified Deadlines.
4. Understanding How to Calculate GST Liability for Various Transactions.
5. Knowledge of Reverse Charge Mechanism and Its Implications.

Unit 15 - GSTR 4

Unit Objectives

1. Understand the purpose of GSTR-4.
2. Access the requirement of GSTR-4.
3. File GSTR-4

Unit 15.1 - GSTR 4

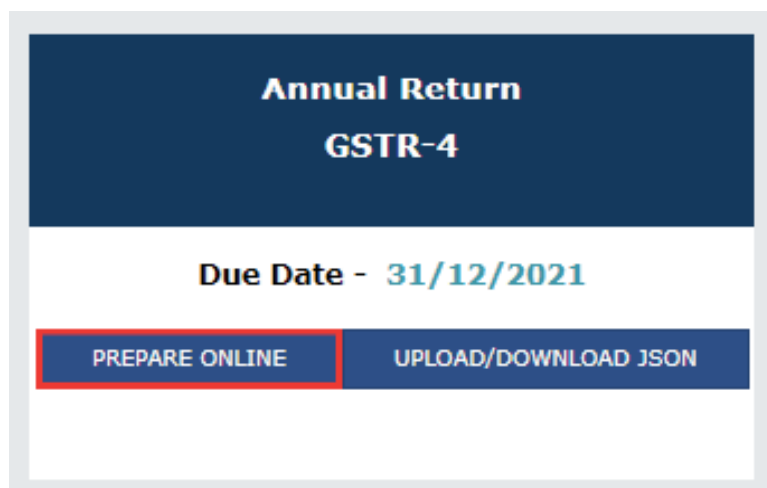


Fig 15.1

Form GSTR-4 (Annual Return) is a yearly return to be filed once, for each financial year, by the taxpayers who have opted for composition scheme during the financial year, or were in Composition scheme for any period during the said financial year,

GSTR Forms	Purpose	Due date
GSTR4	- This scheme can be opted by any taxpayer whose annual turnover is not more than ₹1.5 Crore. - Annual Filing	30th of April following the relevant financial year

- Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the Services > Returns > Annual Return option.

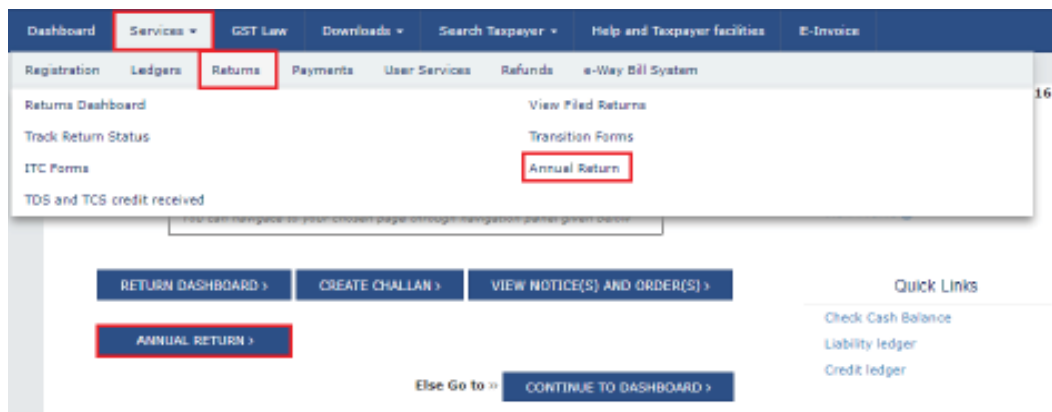


Fig 15.2

- The File Annual Returns page is displayed. Select the Financial Year for which you want to file the annual return from the drop-down list. Click the SEARCH button.



Fig 15.3

- The File Returns page is displayed. Please read the important message in the boxes carefully. In the Annual Return GSTR-4 tile, click the PREPARE ONLINE button.

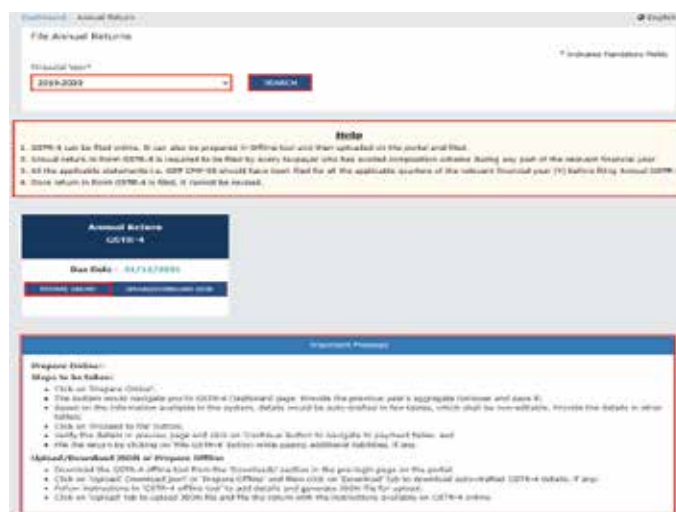


Fig 15.4

- The GSTR-4 Annual Return page is displayed. Enter the aggregate turnover of previous financial year and click SAVE.

Dashboard | Returns | Annual Returns | GSTR-4

The summary based on Form GSTR-4A is generated (it and are auto-drafted in table 4A & 4B. The details are auto drafted for facilitation purpose only. Please verify and edit the details, if required. The summary details can also be downloaded in excel file by clicking on button 'Download Summary of Table 4A & 4B'.

Indicates mandatory fields

GSTIN - 27MMACF1111TAZA Legal name - Reliance Industries Limited Trade name - GSTIN

FY - 2019-20 Status - Not filed Due date - 31/12/2020

Table 4A to 4D and table 6 outward supplies are required to be filed by the taxpayer

3. Aggregate turnover of previous Financial Year(₹) * 1,00,000.00 **SAVE**

☐ File Nil GSTR-4

Select tables to add/view details Select tables to add/view details

BACK **RESET** **DOWNLOAD GSTR-4 SUMMARY (PDF)** **DOWNLOAD GSTR-4 DETAILS (EXCEL)** **COMPUTE LIABILITIES**

DOWNLOAD SUMMARY OF TABLE 4A & 4B

Fig 15.5

- A confirmation message is displayed that Save request has been acknowledged.

GSTIN - 27MMACF1111TAZA Legal name - Reliance Industries Limited Trade name - GSTIN

FY - 2019-20 Status - Not filed Due date - 31/12/2020

Table 4A to 4D and table 6 outward supplies are required to be filed by the taxpayer

Save request acknowledged.

3. Aggregate turnover of previous Financial Year(₹) * 1,00,000.00 **SAVE**

☐ File Nil GSTR-4

Select tables to add/view details Select tables to add/view details

BACK **RESET** **DOWNLOAD GSTR-4 SUMMARY (PDF)** **DOWNLOAD GSTR-4 DETAILS (EXCEL)** **COMPUTE LIABILITIES**

DOWNLOAD SUMMARY OF TABLE 4A & 4B

Fig 15.6

- Click PROCEED TO FILE button.

The screenshot shows the 'GSTN-4' filing interface. At the top, there's a breadcrumb trail: 'Dashboard > Returns > Annual Returns > GSTN-4'. A language selector shows 'English'. A blue banner at the top states: 'Ready to file as on 13/04/2023.' Below this, a note explains that the summary is auto-generated and auto-drafted into tables 4A to 4B, and is for information purposes only. The main form area contains fields for 'GSTIN - 27HH4CF1111TA2A', 'Legal name - Reliance Industries Limited', 'Trade name - GSTN', 'FY - 2019-20', and 'Status - Ready to file'. A 'HELP' button is visible. A note indicates that tables 4A to 4D and table 5 outward supplies are required to be filled. Below this, there's a section for '3. Aggregate turnover of previous Financial Year(₹) *' with a value of '1,00,000.00' and a 'SAVE' button. A checkbox for 'File Nil GSTR-4' is present. Below the checkbox are two dropdown menus for 'Select tables to add/view details'. At the bottom, there are buttons for 'BACK', 'RESET', 'DOWNLOAD GSTR-4 SUMMARY (PDF)', 'DOWNLOAD GSTR-4 DETAILS (EXCEL)', 'PROCEED TO FILE' (highlighted in red), and 'DOWNLOAD SUMMARY OF TABLE 4A & 4B'.

Fig 15.7

- A Warning message will be displayed. Click the OK button

The screenshot shows a warning message dialog box. It has a close button (X) in the top right corner. The main content area features a large orange exclamation mark icon inside a circle, followed by the word 'WARNING' in bold. The text of the warning states: 'You have not declared the outward supplies liabilities in table 6 or declared less than 10% or ₹1000/-, compared to liabilities declared in CMP-08s filed during the financial year. Kindly recheck the values provided for outward supplies in table 6 before proceeding for filing.' At the bottom of the dialog is a blue 'OK' button.

Fig 15.8

- Preview for Form GSTR-4 (Annual Return) is displayed. Click the CONTINUE button.
- Tax, Interest, late fee payable and paid page is displayed.

Dashboard | Returns | Annual Returns | GSTR-4 | 8. Tax, interest, late fee payable and paid English

Select tables to add/view details:

8. Tax, interest, late fee payable and paid

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	100000.00	500.00	3000.00	200.00	101700.00
Interest	1000.00	100.00	500.00	100.00	1700.00
Late fee	0.00	0.00	0.00	0.00	0.00

[Click here to view break-up of late fee](#)

⚠ The liability declared in table 6 (outward supplies) is less than 10% or ₹1000/-, than the outward supplies liabilities reported in CMP-08s filed during the financial year as auto-debited in table 5. The difference in liability declared in table 6 shall not be posted to negative liability statement and the same shall be required to be claimed as refund.

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08) (₹)		Ad
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	
1.	Integrated tax	90,094.00	0.00	110.00	0.00	
2.	Central tax	0.00	58.00	155.00	300.00	
3.	State / UT tax	0.00	58.00	155.00	300.00	
4.	Cess	0.00	0.00	0.00	0.00	

☐ I 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](#)
[CREATE CHALLAN](#)
[DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#)
[DOWNLOAD SUMMARY OF TABLE 4A & 4B](#)
[FILE GSTR-4](#)

Fig 15.9

- The cash ledger balance as available on date is shown in below table.

Dashboard Returns Annual Returns GSTR-4 8. Tax, interest, late fee payable and paid English

Select tables to add/view details Select tables to add/view details

8. Tax, interest, late fee payable and paid [HELP](#) [?](#)

Cash Ledger Balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08) (₹)		Ad
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge	
1.	Integrated tax	16,506.00	0.00	16,506.00	0.00	
2.	Central tax	20,792.00	54,250.00	20,792.00	50,885.00	
3.	State / UT tax	20,792.00	54,250.00	20,792.00	50,885.00	
4.	Cess	0.00	0.00	0.00	0.00	

☐ I 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](#)
[CREATE CHALLAN](#)
[DOWNLOAD GSTR-4 SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-4 DETAILS \(EXCEL\)](#)
[FILE GSTR-4](#)

Fig 15.10

- clicking on the CREATE CHALLAN button and Select the Payment Modes as E-Payment/ Over the Counter/ NEFT/RTGS.

Dashboard > Returns > Annual Returns > GSTR-4 > 8. Tax, interest, late fee payable and paid

Select tables to add/view details: Select tables to add/view details:

8. Tax, interest, late fee payable and paid HELP +

Cash Ledger Balance:

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	2,000.00	2,000.00	2,000.00	0.00	6,000.00
Interest	0.00	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00	0.00

Payment of tax:

Reverse	Balance amount of tax payable (₹)		Interest payable (₹)	Late fee payable (₹)	Additional cash required (₹)
	Reverse charge	Other than reverse charge			
0.00	0.00	0.00	User Input	0.00	0.00
0.00	0.00	3,365.00	253	1,950.00	3,568.00
0.00	0.00	3,365.00	253	1,950.00	3,568.00
0.00	0.00	0.00	User Input	0.00	0.00

I 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.

Fig 15.11

Dashboard > Payment > Create Challan

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	1365	253		1950		3,568
IGST(0008)	0	0				0
CESS(0009)	0	0				0
Maharashtra SGST(0006)	1365	253		1950		3,568
Total Challan Amount:	₹ 7,136 /-					
Total Challan Amount (In Words):	Rupees Seven Thousand One hundred Thirty-Six Only					

Payment Modes

☒ E-Payment
 ☐ Over The Counter
 ☐ NEFT/RTGS

Fig 15.12

Unit 15.2 - Online filing of GSTR-4

File Form GSTR-4 (Annual Return) with DSC/ EVC

- Select the Declaration checkbox. Select the Authorized Signatory from the drop-down list. Click the FILE GSTR-4 button.

Dashboard Returns Annual Returns GSTR-4 B. Tax, interest, late fee payable and paid English

Select tables to add/view details Select tables to add/view details

B. Tax, interest, late fee payable and paid [HELP](#) [?](#) [+](#)

Cash Ledger balance

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)
Tax	100000.00	500.00	500.00	200.00	101200.00
Interest	1000.00	100.00	500.00	100.00	1700.00
Late fee	0.00	0.00	0.00	0.00	0.00

[Click here to view break-up of late fee](#)

ⓘ The liability declared in table 6 (outward supplies) is less than 10% or ₹1000/-, then the outward supplies liabilities reported in CMP-08s filed during the financial year as auto-drafted in table 5. The difference in liability declared in table 6 shall not be posted to negative liability statement and the same shall be required to be claimed as refund.

Payment of tax

Sr. no.	Type of tax	Tax amount payable (As per table 6) (₹)		Tax Amount already paid/payable (Through FORM GST CMP-08) (₹)		Ad	Re
		Reverse charge	Other than reverse charge	Reverse charge	Other than reverse charge		
1.	Integrated tax	70,094.00	0.00	310.00	0.00		
2.	Central tax	0.00	58.00	155.00	300.00		
3.	State / UT tax	0.00	58.00	155.00	300.00		
4.	Cess	0.00	0.00	0.00	0.00		

ⓘ I 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*

AKGAD ARORA

[BACK](#)
[CREATE CHALLAN](#)
[DOWNLOAD GSTR-4 SUMMARY \[PDF\]](#)
[DOWNLOAD GSTR-4 DETAILS \[EXCEL\]](#)
[DOWNLOAD SUMMARY OF TABLE 4A & 4B](#)
[FILE GSTR-4](#)

Fig 15.13

- Click YES button.

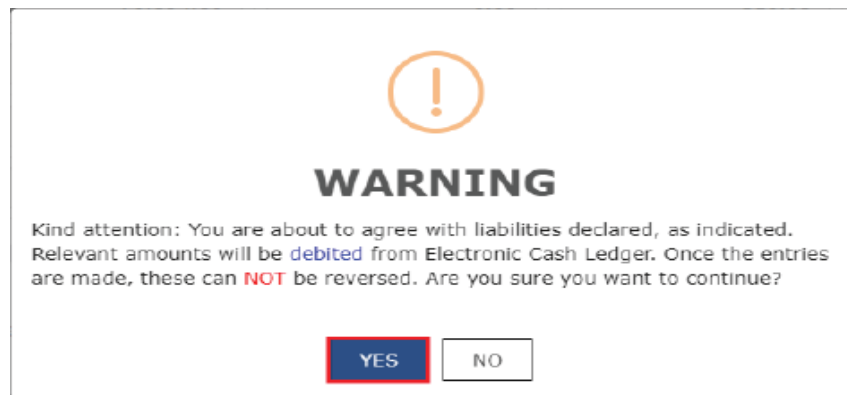


Fig 15.14

- The File return/statement page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.

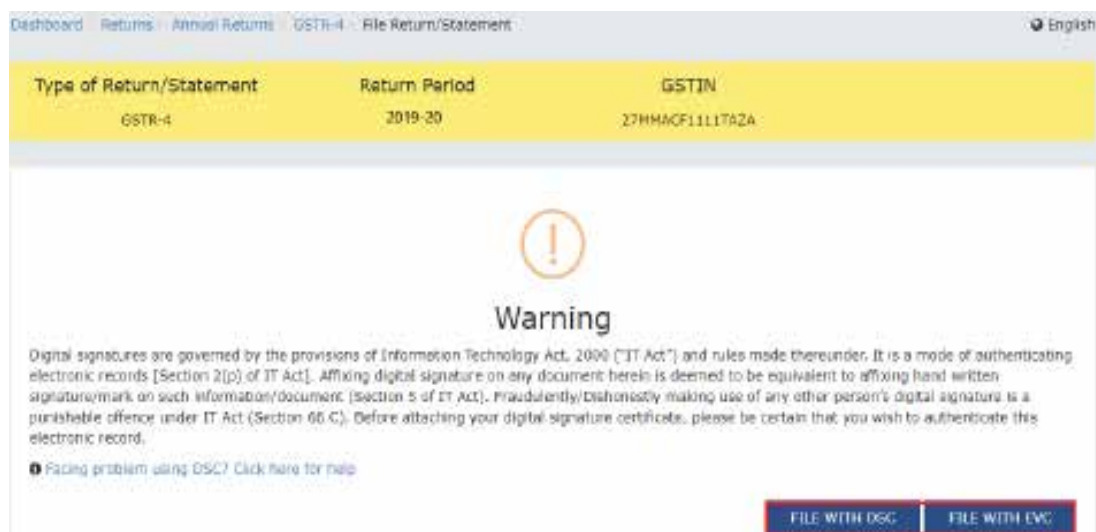


Fig 15.15

Dashboard / Returns / Annual Returns / GSTR-4 / File English

GSTIN - 27MMACF1111TAZA	Legal name - Reliance Industries Limited	Trade/Legal Name - GSTN
Financial year - 2019-20	Status - Filed	Due date - 31/12/2021

● GSTR-4 of 27MMACF1111TAZA for the Financial Year 2020-21 has been successfully filed on 14/04/2022. The Acknowledgment Reference Number is A52703010000200. The GSTR-4 can be viewed on your Dashboard Login->Taxpayer Dashboard->Returns->View Filed Returns. This message is sent to your registered Email ID and Mobile Number.

[Click here](#) *Refund of excess cash balance, if you intend to claim refund from electronic cash ledger.*

BACK
DOWNLOAD GSTR-4 SUMMARY (PDF)
DOWNLOAD GSTR-4 DETAILS (EXCEL)
DOWNLOAD SUMMARY OF TABLE 4A & 4B

Fig 15.16

Summary



- A composition supplier is required to file a return on yearly basis in form GSTR-4. A registered person paying tax under composition levy (provisions of section 10), shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods and/or services, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.
- GSTR-4 shall include the:
 - a) Invoice-wise, inter-state and intra-state inward supplies received from registered and unregistered persons; and
 - b) Consolidated details of outward supplies made.
- GSTR-4 must be filed annually by the 30th of April following the end of the financial year.

Exercise



1. What is GSTR-4?
 - a. A monthly return under GST
 - b. A quarterly return under GST
 - c. An annual return under the composition scheme
 - d. A return for importers
2. Who is required to file GSTR-4?
 - a. Regular GST taxpayers
 - b. Taxpayers under the composition scheme
 - c. Non-resident taxable persons
 - d. Input Service Distributors (ISD)
3. By when must GSTR-4 be filed for a financial year?
 - a. 31st March of the following year
 - b. 30th June of the following year
 - c. 30th April of the following year
 - d. 31st December of the following year
4. Which of the following is NOT a component of GSTR-4?
 - a. Details of inward supplies
 - b. Details of outward supplies
 - c. Input Tax Credit claimed
 - d. Tax liability

Descriptive Questions:

1. What is the primary purpose of GSTR-4?
2. Who is required to file GSTR-4 under the GST regime?
3. Describe the components of the GSTR-4 form.
4. What is the due date for filing GSTR-4?

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on the right side, suggesting it's resting on a surface.



16. Other Returns

- Unit 16.1 - Other Returns
- Unit 16.1 - GSTR-5
- Unit 16.1 - GSTR-7
- Unit 16.1 - GSTR-10
- Unit 16.1 - Nil Return
- Unit 16.1 - Online Filing of Nil Return
- Unit 16.1 - File Form GSTR-3B



Key Learning Outcomes



1. Understanding The Different GST Rates Applicable to Various Goods and Services.
2. Understanding The Different Types of GST Returns such as GSTR-1, GSTR-3B, GSTR-9, etc.
3. Ability to Prepare and File GST Returns Accurately and within The Specified Deadlines.
4. Understanding How to Calculate GST Liability for Various Transactions.
5. Knowledge of Reverse Charge Mechanism and Its Implications.

Unit 16 - Other Returns

Unit Objectives

1. Learn To File NIL Return
2. Understand GSTR Forms

Unit 16.1 - Other Returns

GST return is a document that will contain all the details of your sales, purchases, tax collected on sales (output tax), and tax paid on purchases (input tax). Once you file GST returns, you will need to pay the resulting tax liability (money that you owe the government).

Unit 16.2 - GSTR5

GSTR-5 is a return form that has to be filed by a non-resident foreign taxpayer who is registered under GST for the period during which they carry out businesses transactions in India. The due date for the GSTR-5 return form is the 20th of the next succeeding month for a particular tax period.



Fig 16.1

Unit 16.3 - GSTR7

GSTR-7 is a return filed by the individual who deducts TDS under GST. GSTR-7 contains details of the TDS deducted, TDS liability payable and paid, TDS refund claimed, etc.

Who can deduct TDS under GST: -

- Department or establishment of the Central or state government
- Local authority
- Governmental agencies
- Persons or categories of persons as may be notified by the Central or a state government on the Council's recommendations

The filing of GSTR-7 for a month is due on the 10th of the following month. For instance, the due date of filing GSTR-7 for October is 10th November

Unit 16.4 - GSTR 10

A taxable person whose GST registration is cancelled or surrendered has to file a return in Form GSTR-10 called as Final Return. This is statement of stocks held by such taxpayer on day immediately preceding the date from which cancellation is made effective.



Fig 16.2

In other words, the following persons are not required to file GSTR-10:

- Input Service Distributors
- Composition taxable persons
- Non-resident taxable person
- Persons required to deduct TDS
- Persons required to collect TCS

Unit 16.5 - NIL Return

‘Nil’ return can be filed by you for a particular tax period, if you have not made any outward supply (commonly known as sale) and have NOT received any inward supply (commonly known as purchase) of any goods/ services and do not have any tax liability for that particular tax period.



Fig 16.3

Unit 16.6 - Online filing of Nil Return

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

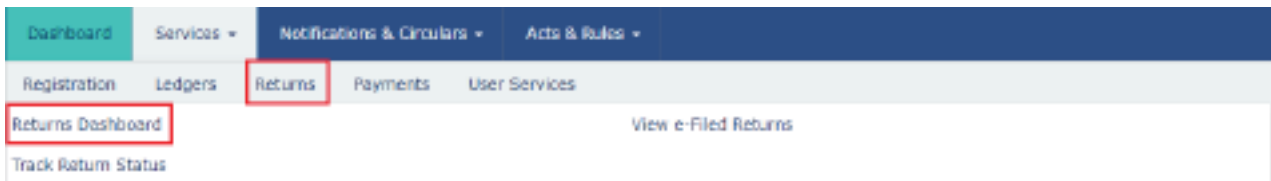


Fig 16.4

- The File Returns page is displayed. Select the Financial Year & Return Filing Period (Month) for which you want to file the return from the drop-down list.
- Click the SEARCH button.



Fig 16.5

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

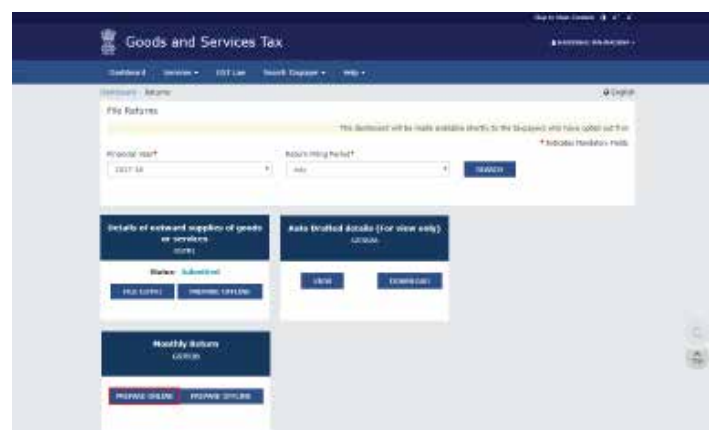


Fig 16.6

- A list of questions is displayed. You need to answer the questions to show the relevant sections applicable to you. Select Yes for option A 'Do you want to file Nil return?'.
- Click the NEXT button.

Unit 16.7 - File Form GSTR-3B

The Form GSTR-3B – Filing of Tax page is displayed.

Dashboard > Returns > GSTR3B > Filing of Tax

English

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

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

Fig 16.7

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

Dashboard > Returns > GSTR3B > Filing of Tax

English

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

Authorised Signatory*

ANCAJ ARORA

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

Fig 16.8

- Click the PROCEED button.

Warning

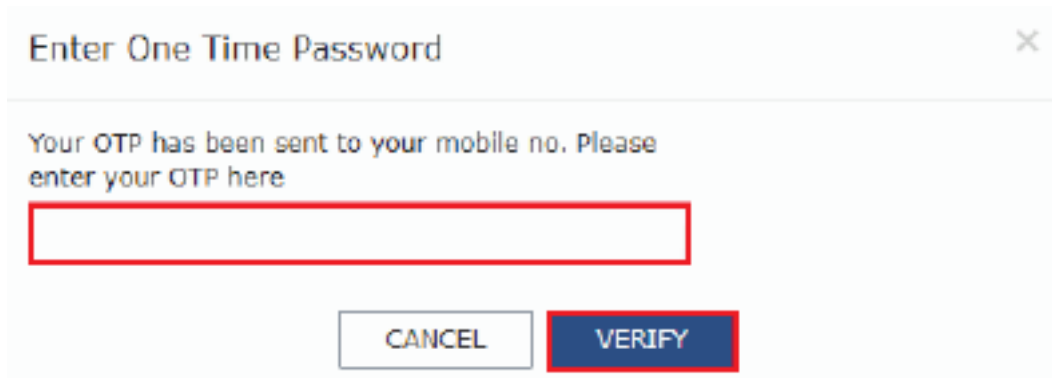
You are about to file GSTR-3B. Would you like to proceed?

CANCEL PROCEED

Fig 16.9

FILE Form GSTR-3B WITH EVC:

Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the VERIFY button.



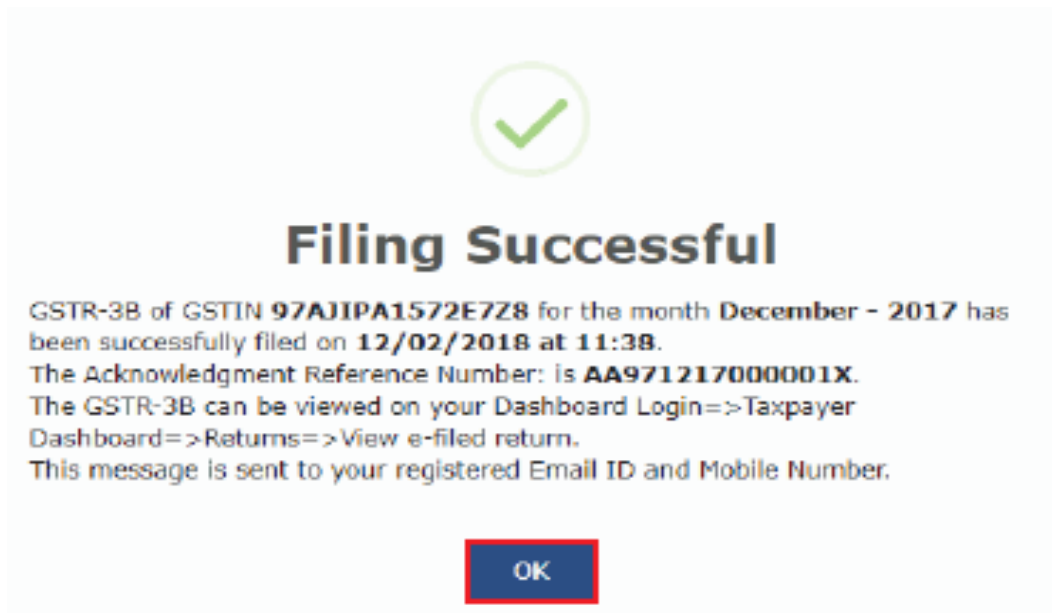
Enter One Time Password

Your OTP has been sent to your mobile no. Please enter your OTP here

CANCEL VERIFY

Fig 16.10

- The success message is displayed. Click the OK button.





Filing Successful

GSTR-3B of GSTIN **97AJIPA1572E7Z8** for the month **December - 2017** has been successfully filed on **12/02/2018 at 11:38**.
The Acknowledgment Reference Number: is **AA971217000001X**.
The GSTR-3B can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>View e-filed return.
This message is sent to your registered Email ID and Mobile Number.

OK

Fig 16.11

Summary



- GSTR-5 - Return for Non-Resident Taxable Persons

Due date:

(i) within 13 days after the end of the calendar month, or

(ii) within 7 days after the last day of validity period of the registration whichever is earlier.

- GSTR-7 is a return for tax deducted at source, whenever taxable goods or services or both are supplied to a Central/ State Government's Department/ establishment or, local authority, or Governmental agencies, recipient is required to deduct tax at source and total value of supply exceeds ₹2,50,000.

Due date: On/before 10th of the month succeeding the calendar month.

- GSTR-10 Final Return: Taxable person whose registration has been surrendered or cancelled.

Due date: The final return has to be filed within 3 months of the:

(i) date of cancellation or

(ii) date of order of cancellation whichever is later.

- NIL Return: Filing of GSTR-3B is mandatory for all normal and casual taxpayers, even if there is no business activity in any particular tax period. For such tax period(s), a Nil GSTR-3B is required to be filed.

Exercise



1. Who is required to file GSTR-5?
 - a. Resident Taxable Persons
 - b. Non-Resident Taxable Persons
 - c. Tax Deductors
 - d. E-commerce operators
2. Who is required to file GSTR-7?
 - a. Taxable Persons
 - b. Non-Resident Taxable Persons
 - c. Tax Deductors
 - d. Composition Scheme taxpayers
3. What is the due date for filing GSTR-7?
 - a. 5th of the next month
 - b. 10th of the next month
 - c. 15th of the next month
 - d. 20th of the next month
4. Who is required to file GSTR-10?
 - a. Taxable Persons
 - b. Non-Resident Taxable Persons
 - c. Tax Deductors
 - d. Taxpayers whose registration is cancelled/surrendered

Descriptive Questions:

1. Describe the purpose of GSTR-7.
2. What details are required to be furnished in GSTR-5, and what is the due date for filing?
3. Describe the circumstances under which a taxpayer is required to file GSTR-10.
4. Explain what is Nil return?

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.



17. Payment of Tax

- Unit 17.1 - Payment of Tax
- Unit 17.2 - Electronic Cash Ledger
- Unit 17.3 - Electronic Credit Ledger
- Unit 17.4 - Electronic Liability Register
- Unit 17.5 - Interest on Delayed Payment of Tax



Key Learning Outcomes



1. Awareness of Compliance Requirements Such as Maintaining Proper Records, Issuing Credit and Debit Notes, etc.
2. Ability To Comply with GST Audit and Assessment Procedures.

Unit 17 - Payment Of Tax

Unit Objectives

1. State About Tax Payment
2. Access Electronic Cash Ledger
3. Familiarize with Electronic Credit Ledger
4. Discuss The Late Filing of GSTR

Unit 17.1 - Payment of Tax

A GST tax payment is the periodic remittance of an amount payable by the registered business. According to the guidelines, on the 20th of every month a registered taxpayer must make the GST submission along with the returns.

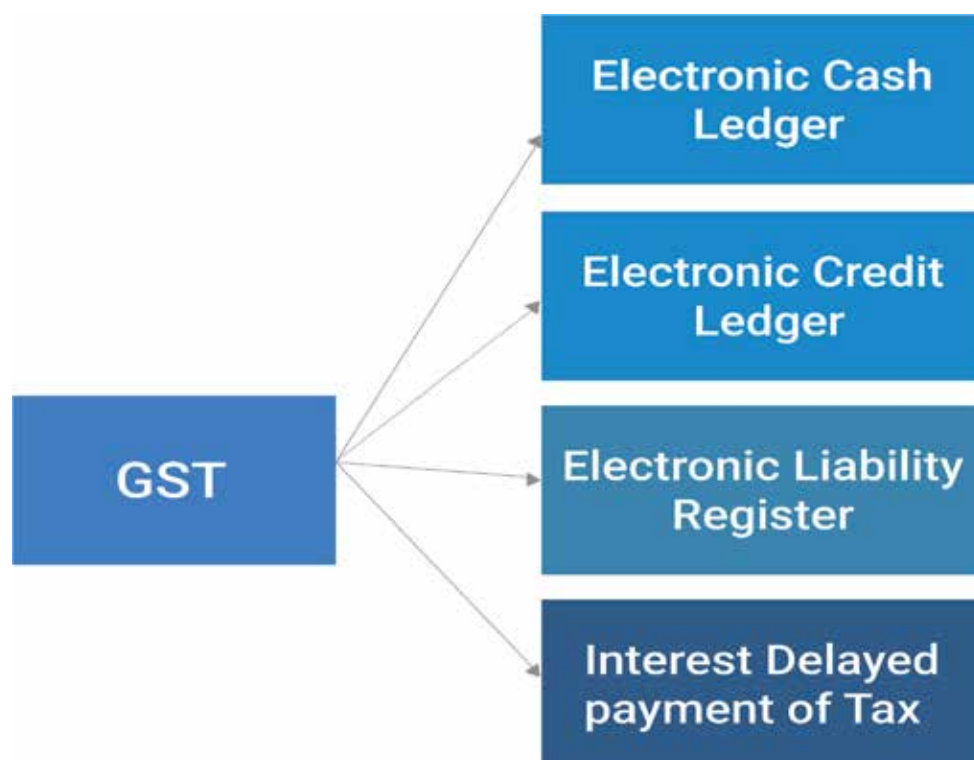


Fig 17.1

Unit 17.2 - Electronic Cash Ledger



Fig 17.2

Electronic Cash Ledger is an account maintained by the GST system reflecting the cash deposits in recognized Banks, and payments of taxes as well as other dues made by the taxpayer. The introduction of this technology aims at educating and equipping people with various payment options, such as UPI apps that hold wallets.

The Electronic Cash Ledger contains a summary of all the deposits/payments made by a taxpayer. For convenience of the user, information is kept minor and head-wise for each major head in the ledger. Examples include; IGST, CGST, SGST/UTGST, and CESS. Each major head is divided into five minor heads namely Tax, Interest, Penalty, Fee, and Others. The same can be accessed under the post-login mode on the GST portal under Services > Ledgers > Electronic Cash Ledger.

Unit 17.3 - Electronic Credit Ledger

The Electronic Credit Ledger holds the input tax credit available for the taxpayer. Hence, every input tax credit that taxpayer is eligible for gets credited to this ledger.

• Blocked Credit Balance

When a concerned jurisdiction officer decides to temporarily block the ITC that is available to a taxpayer, when an investigation in revenue is required. This is called a Blocked Credit Balance. The officer in such cases can completely or partly block CGST, SGST, IGST and Cess balance.

How can I view the Electronic Credit Ledger?

The Electronic Credit Ledger enables taxpayers to view the credit balance as on date and Provisional Credit Balance and Blocked Credit Balance details.

To view the Electronic Credit Ledger, follow the steps below:

- Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed. Login to the GST portal with valid credentials.

- Click the Services > Ledgers > Electronic Credit Ledger option.



Fig 17.3

- The Electronic Credit Ledger page is displayed. The credit balance as of current date, Provisional Credit Balance and Blocked Credit Balance is displayed.



Fig 17.4

- Electronic Credit Ledger:
 - Click the Electronic Credit Ledger link. This enables the taxpayer to view various credit ledger related details further.

Note: Negative amounts in Electronic Credit Ledger cannot be utilized for payment of liabilities



Fig 17.5

- Select the From and To date using the calendar to select the period for which you want to view the transactions of Electronic Credit Ledger. Click on the GO button.



Fig 17.6

- The Electronic Credit Ledger details are then displayed.

Select Period

From: 24/05/2021 To: 24/05/2021 GO

Viewing Electronic Credit ledger details from 24/05/2021 to 24/05/2021

Sr. No.	Date	Reference No.	Tax Period	Description	Transaction Type (Debit/Credit)	Integrated tax (₹)	Central tax	State Tax	Cess	Total
1	-	-	-	Opening Balance	-	-	-	-	-	-
2	24/05/2021	862709210000000	May-21	Debit	Debit	7,77,425.00	1,81,025.80	1,81,025.80	0.00	10,39,475.00
3	24/05/2021	100795230000000	May-21	Credit	Credit	2,00,000.00	1,81,025.80	1,81,025.80	0.00	5,62,051.60
4	-	-	-	Closing Balance	-	-	-	-	-	-

BACK SAVE AS PDF SAVE AS EXCEL

Fig 17.7

- Scroll to the right to view further details.

Note:

- If Tax Officials block an amount in the excess of balance credit available in the Electronic Credit Ledger of the taxpayer, then a debit entry for such amount will be posted in the Electronic Credit Ledger of that taxpayer. The balance of the Electronic Credit Ledger for such cases will become negative.
- If a credit entry is subsequently posted in the Electronic Credit ledger, then the amount would be adjusted against such negative balance and the Electronic Credit Ledger will be updated accordingly.
- For Example: Balance in the Electronic Credit Ledger is Rs 100. Tax Officials intend to block Rs 120. In this case, Electronic Credit Ledger will show a balance of -20. Subsequently, if an amount of Rs 30 is credited to the Electronic Credit Ledger, the entry of Rs 30 credit will be adjusted against the negative balance and the net balance available would become Rs 10.
- Negative amounts in Electronic Credit Ledger cannot be utilized for payment of liabilities.

Select Period

From: 24/05/2021 To: 24/05/2021 GO

Viewing Electronic Credit ledger details from 24/05/2021 to 24/05/2021

Sr. No.	Description	Transaction Type (Debit/Credit)	Integrated tax (₹)	Central tax	State Tax	Cess	Total	Integrated tax (₹)	Central tax	State Tax	Balance (₹)
-	Opening Balance	-	-	-	-	-	-	2,00,000.00	1,81,025.80	1,81,025.80	1,81,025.80
21	Debit	Debit	7,77,425.00	1,81,025.80	1,81,025.80	0.00	10,39,475.00	4,77,425.00	10,000.00	10,000.00	-10,39,475.00
21	Credit	Credit	2,00,000.00	1,81,025.80	1,81,025.80	0.00	5,62,051.60	3,77,425.00	1,51,025.80	1,51,025.80	-10,39,475.00
-	Closing Balance	-	-	-	-	-	-	2,00,000.00	1,81,025.80	1,81,025.80	-10,39,475.00

BACK SAVE AS PDF SAVE AS EXCEL

Fig 17.8

Note:

- Click the **SAVE AS PDF** and **SAVE AS EXCEL** button to save the Electronic Credit Ledger in the pdf and excel format in your machine.
- Click the **Description (Unblocked/Blocked)** hyperlink to view details of Tax Official who has blocked/unblocked the credit amount. Click **OK** to close the window.

Blocked by Shri/Mr/Ms V Deeksha Sindhuri, Commissioner, 1, Admn. STATE

OK

Fig 17.9

- **Provisional Credit Balance:**
 - Click the Provisional Credit Balance link.
 - The Provisional Credit Balance details are displayed.

Note: Click the **SAVE AS PDF** and **SAVE AS EXCEL** button to save the Provisional Credit Balance in the pdf and excel format.

S.No	Tax Period/Date	Amount of provisional credit balance (₹)				Total
		Integrated Tax (IT)	Central Tax	State Tax	CES	
1	Jul-17	22.00	20.00	20.00	20.00	82.00
2	Jun-17	41.00	40.00	11.00	11.00	143.00
3	May-17	28.00	20.00	20.00	20.00	128.00
4	Apr-17	1,048.00	11.00	11.00	1,000.00	2,069.00

Fig 17.10

- **Blocked Credit Balance:**
 - To view ITC amount available in your Electronic Credit Ledger, which has been blocked by Jurisdictional Tax Officer, click the Blocked Credit Balance link.

Financial Year	Month	ITC Balance As On Date: 23-08-2021
2019-20	Aug	1,11,98,55,29.48

Fig 17.11

- Select the From and To date using the calendar to select the period for which you want to view the blocked Credit Balance.

Blocked Credit Balance Bhagwati Shreeji 07F8XPS5061N221

Blocked Credit Balance: 1657: ₹12,95,36,03-49.00 CBST: 6287/UTGST: CBST: TOTAL:

Select Period

From: 31/05/2021 To: 31/05/2021 GO

Fig 17.12

- The blocked Credit Balance details are displayed.

Blocked Credit Balance Bhagwati Shreeji 07F8XPS5061N221

Blocked Credit Balance: 1657: ₹12,95,36,03-49.00 CBST: 6287/UTGST: CBST: TOTAL:

Select Period

From: 31/05/2021 To: 31/05/2021 GO

History of last records Records Per Page: 20

Date	Reference No.	Block/Unblock	Amount of blocked/unblocked credit				Blocked / Unblocked by	Reason	Attachment
			Integrated tax(₹)	Central tax(₹)	State/UT tax(₹)	Cess(₹)			
24-05-2021	860725218000008	Blocked	7,72,425.88	1,61,025.00	1,61,025.00	0.00	Srinivas V Desai, Commissioner, DUGD, Admn, STATE	Credit availed without receipt of goods or services	202101075259: () 202101075259: ()
24-05-2021	U80705210890008	Unblocked	2,88,000.88	1,61,025.00	1,61,025.00	0.00	Srinivas V Desai, Commissioner, DUGD, Admn, STATE	Best certification and documents provided by taxpayer	

1 2

BACK DOWNLOAD(PDF) DOWNLOAD(XLSX)

Fig 17.13

Unit 17.4 - Electronic Liability Register

An electronic liability register is used to keep track of all the taxable person's obligation under GST. This register displays any amount owing on the common portal including taxes, interest, penalty, late fees. Therefore, all the sums owned by registered taxable persons are deducted from the electronic liability record.

How can I view the Electronic Liability Register?

All the liabilities that the taxpayer has accumulated is shown in an Electronic Liability Register. The register also displays payments made from the Electronic Cash Ledger and/or credit used to pay off liabilities.

To view the Electronic Liability Register, perform the following steps:

- Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
- Login to the GST Portal with valid credentials.
- Click the Services > Ledgers > Electronic Liability Register command.



Fig 17.14

The Electronic Liability Register page is displayed.

Part - 1 Return related liabilities

- Select the Part - 1 Return related liabilities link.

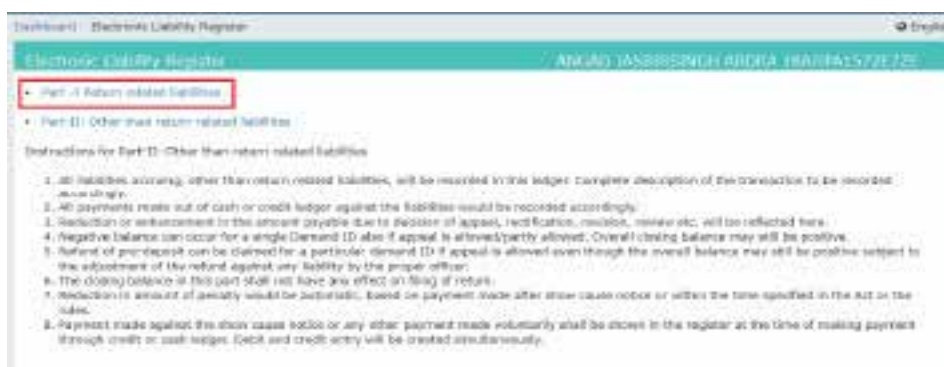


Fig 17.14

- The Electronic Liability Register page is displayed. From the Financial Year and Month drop-down list, select the financial year and month for which you want to view the electronic liability register.

Fig 17.15

- Click the GO button. The Electronic Liability register details are displayed.

S.No.	Date	Reference No.	Ledger Name	Description	Debit/Credit	Integrated Tax (IGST)	Central Tax	State Tax	Local Tax	Total	Debit/Credit Tax (T)
1	01/03/2018	As per bill no. 0000000000		Other than return related liability	Debit	0.00	0.00	0.00	0.00	0.00	1,000
2	01/03/2018	As per bill no. 0000000000		Other than return related liability	Debit	0.00	0.00	0.00	0.00	0.00	1,000
3	01/03/2018	As per bill no. 0000000000		Other than return related liability	Credit	0.00	0.00	0.00	0.00	0.00	0.00
				Starting Balance							0.00

Fig 17.16

Part- II: Other than return related liabilities

- Select the Part – II: Other than return related liabilities link.

Instructions for Part-II: Other than return related liabilities

- All liabilities, including other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
- All payments made in or out of cash or credit ledger against the liabilities should be recorded accordingly.
- Receipt or or otherwise in the amount payable due to decision of appeal, rectification, revision, return etc. will be reflected there.
- Negative balance can arise for a single Debit or Credit ID and if appeal is allowed/paid, it should be shown in the ledger as well for positive.
- Balance of one ledger can be claimed for a particular demand if it appeal is allowed even though the credit balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
- The closing balance in this ledger will not have any effect on filing of return.
- Withdrawal in amount of positive has to be automatic. If paid in payment made shall show credit entry or within the time specified in the Act or the rules.
- Any amount made against the show cause notice or any other payment made voluntarily shall be shown in the ledger at the time of making payment through credit or cash ledger. Debit and credit entry will be recorded simultaneously.

Fig 17.17

- The Electronic Liability Register page is displayed.
- Select from the appropriate choice from the Stay Status drop down.



Fig 17.18

- Click the GO button



Fig 17.19

- The Electronic Liability Ledger is open which displays the Electronic Liability Register details.

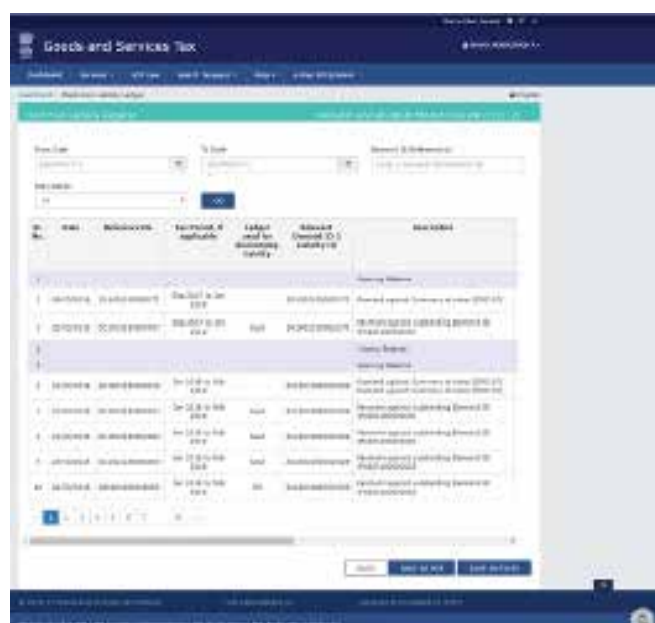


Fig 17.20

Unit 17.5 - Interest on delayed Payment of Tax

If you fail to file the GST returns on time that are required by law, late fees will apply for each day that you are late. Furthermore, if any tax is due, interest at the rate of 18% per annum will be charged on the tax liability.

- In case of nil GSTR-1 and GSTR-3B filing, the maximum late fee charged shall be capped at Rs.500 per return (i.e., Rs. 250 each for CGST & SGST).

Name of the Act	Late fees for every day of delay
Central Goods and Services Act, 2017	Rs. 25
Respective State Goods and Services Act, 2017 (or) Union Territory Goods and Services Act, 2017	Rs. 25
Total late fees to be paid per day	Rs. 50

- The Nil return filers must pay the below mentioned late fee

Name of the Act	Late fees for every day of delay
CGST ACT	Rs. 10
SGST ACT	Rs. 10
Total	Rs. 20

- For GST Annual Return GSTR9

Name of the Act	Late fees for every day of delay
CGST ACT	Rs. 100
SGST ACT	Rs. 100
Total	Rs. 200

- For GST CMP 08 (Composite Taxpayer)

Name of the Act	Late fees for every day of delay
CGST ACT	Rs. 100
SGST ACT	Rs. 100
Total	Rs. 200

- For GSTR4 (Annual Return for Composite Taxpayer)

Name of the Act	Late fees for every day of delay
CGST ACT	Rs. 25
SGST ACT	Rs. 25
Total	Rs. 50

Summary

- The introduction of electronic ledger(s) is a unique feature under the GST regime. Electronic Ledgers or E-Ledgers are of two types. One set is auto-populated upon the action taken by the taxpayer.
 - i. Electronic Cash Ledger, which gets updated upon payment made by the taxpayer on GST Portal and
 - ii. Electronic Credit Ledger, which gets updated as soon as any input tax credit is claimed or utilized by the taxpayer on the GST Portal.

Second set is “Electronic Liability register” auto-populated on the basis of returns furnished by the registered person or the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings.

- Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made there under, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding 18%, as may be notified by the Government on the recommendations of the Council.

Exercise



1. Which of these electronic ledgers are maintained online?
 - a. Electronic liability register
 - b. Electronic credit ledger
 - c. Electronic cash ledger
 - d. All of the above

2. Deposits towards tax, penalty, interest, fee or any other amount are credited into the _____ of a taxable person.
 - a. Electronic liability register
 - b. Electronic credit ledger
 - c. Electronic cash ledger
 - d. All of the above

3. Input tax credit as self-assessed in the return of the registered person shall be credited to which of the following ledger?
 - a. Electronic liability register
 - b. Electronic credit ledger
 - c. Electronic cash ledger
 - d. All of the above

4. Which of the following items are debited to electronic credit ledger?
 - a. Output tax
 - b. Interest
 - c. Penalty
 - d. All of the above

Descriptive Questions:

1. How many types of electronic ledger are there?
2. What are the main features of GST payment process?
3. Can one use input tax credit for payment of interest, penalty, and payment under reverse charge?
4. State the name of output tax under GST, where any of the input tax credit under GST can be availed?

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18. Assessment, Scrutiny & Tax Audit

- Unit 18.1 - Assessment
- Unit 18.2 - Scrutiny
- Unit 18.3 - Tax Audit
- Unit 18.4 - Administration of GST
- Unit 18.5 - IPowers of GST Officers
- Unit 18.6 - Appeals To Appellate Tribunal



Key Learning Outcomes



1. Understanding of Penalties and Interest Applicable for Non-Compliance or Late Filing of GST Returns.
2. Knowledge of Dispute Resolution Mechanisms and Procedures.
3. Ability To Comply with GST Audit and Assessment Procedures.

Unit 18 - Assessment, Scrutiny & Tax Audit

Unit Objectives

1. Understand Different Types of Assessments
2. Learn About Tax Audits
3. Overview of GST Administration

Unit 18.1 - Assessment, Scrutiny And Tax Audit

Assessment

Goods and Services Tax (GST) is an indirect tax that is imposed on the supply of goods and services. It consolidates all the taxes at a single platform in order to help Indian businesses attain global growth. Since the tax is collected at multistage, the government has facilitated easy calculation and payment of GST.

For calculation of GST, the government has made various provisions as well as facilitated numerous options of assessment. Here we are going to discuss about various assessments under GST Act.

Different GST assessment are given below:



Fig 18.1

- **Self-assessment**
- **Provisional assessment**
- **Summary assessment**
- **Best Judgment assessment**

- **Self Assessment**

Every individual registered with the GST Act shall assess the taxes payable and furnish their individual monthly return for each tax period. Particulars like input tax credit availed, tax payable or paid, monthly returns furnished by an individual shall be accepted automatically. All registered individuals, an input service distributor, a non-resident taxable person, a person liable of handling the tax deduction scheme and sourcing the tax to be collected must furnish the quarterly return in the prescribed manner for every calendar month, in case of a composition scheme. An assessment of this sort can be called a self-assessment.

- **Provisional Assessment**

If the accurate tax liability of an individual cannot be computed at the time of supply, then the provisional assessment provides a method to compute the actual tax liability. In which case, the taxpayer can write to GST officials in order to conduct a provisional assessment. The payment of provisional tax is allowed only against a bond and security. The provisional assessment has to be finalized within six months, unless there is an extension.

- **Summary Assessment**

To protect the interest of the revenue, a GST officer can proceed to assess the tax liability of a person, if the evidence shows that the tax liability of the taxpayer is not fulfilled according to the law. The officer can also issue an assessment order if there is proof that the delay in assessment can adversely affect the interest of revenue.

- **Best Judgment Assessment**

A person who fails to file returns under Section 39 (monthly and quarterly returns) or Section 45 (final return) even after the service of notice under Section 46 in Form GSTR-3A, the GST officer may proceed to assess the tax liability of the unregistered person to the best of their judgment.

Unit 18.2 - Scrutiny

Every GST registered taxpayer must file at least one or more designated GST returns on time. On filing, if there happens to be any inconsistencies or errors in the information declared, the tax officers will conduct the scrutiny of these GST returns.



Fig 18.2

Unit 16.3 - GSTR7

Audit under GST involves examination of records, returns and other documents maintained by a GST registered person. It also ensures accuracy of turnover declared, taxes paid, refund claimed, input tax credit availed and assess other such compliances under GST Act to be checked by an authorised expert.



Fig 18.3

Unit 18.4 - Administration of Gst

An administrative set-up is constituted for taxation and administrative matters at Central State levels. The Central authorities shall look after CGST and IGST while state authorities handle state tax matters. Both The Centre and State will simultaneously levy GST across the value chain. Tax will be levied on every supply of goods and services.

- The Government shall, by notification, appoint the following classes of officers for the purpose of this Act:
- Principal Chief Commissioner of Central Tax or Principal Directors General of Central Tax
- Chief Commissioners of Central Tax or Director General of Central Tax
- Principal Commissioners of Central Tax a Principal Additional Directors General of Central Tax
- Commissioners of Central Tax and Additional Director General of Central Tax
- Additional Commissioners of Central Tax or Additional Directors of Central Tax
- Joint Commissioners of Central Tax or joint Directors of Central Tax.
- Deputy Commissioners of Central Tax or Deputy Directors of Central Tax
- Assistant Commissioners of Central Tax or Assistant Directors of Central Tax
- Any other class of officers as it may deem fit.

Unit 18.5 - Powers of Gst Officers

- **Inspection Authority**

Any officer who holds the rank of a Joint Commissioner or a higher rank will be assigned by a GST officer to inspect any taxable person's, transporter's, business owner's, warehouse operator's business place. This authorized officer will hold the authority to inspect a place of business, goods and supplies, as well as transportation.

The authorized officer must however hold a written permission from the officer.

- **Search and Seizure Power**

If an officer suspects that any items, documents, or information that is relevant to the proceedings are being withheld or hidden, then an officer not below the rank of Joint Commissioner can proceed to search and seize commodities. The GST officers have the authority to search and seize commodities that can be of aid in legal actions. Any officer who does not have the rank of Joint Commissioner can only conduct a search and seizure with the permission of a higher-ranking officer.

- **Arresting Power**

A GST officer holds all authority to arrest those who commit an offense by not following the norms of the Act and can furthermore request all documentation and evidence of goods and services if necessary. Assume that the commissioner has reasonable grounds to think that the taxpayer has committed a violation, then the arrest of the person in picture must be executed by an appropriate officer. The detained person must be informed of the reason for his detention and must appear before a magistrate within 24 hours of the arrest.

- **Power to Compel People to Testify and Produce Documents**

A GST officer acting on the commission's behalf has the full authority to summon any individual whose presence may be required for testimonies, producing of documents, or even participating in proceedings or inquiries for the same.

- **Powers of Revision**

The Chief Commissioner or the Commissioner acting on their behalf can inspect the records of any proceedings, based on the information obtained. If they by any chance doubt a judgement made by a subordinate official, then an order of inquiry to revise the decision can be issued.

However, in such cases taxpayers will be given an opportunity to be heard before any action is taken.

- **Power to Inspect Place of Business**

GST officials are given authority to conduct audits and examination in order to defend revenue interests. It is the GST officials approved by the Joint or Additional Commissioner that has the authority to access a registered person's business. The officers hold the authority to inspect books of accounts, computers, papers, programs or software, and other items deemed essential

- **The Authority to Empower Officers to Enforce the Law**

GST officers have authorities and divisions to ensure the proper implementation of the Act in the country and to reduce tax frauds. However absolute power could lead to an abuse of the power. Hence, officers must use the powers and authority to empower fellow officials and other authoritative officers.

- **The Ability to Impose a Penalty**

If a person is subjected to a penalty not covered by the act, the GST officer may issue an order levying the penalty after they are heard under the CGST Act, 2017.

- **Ability to Compile Data**

A GST officer may be given authority to collect data on the Commissioner's behalf, if authorized by the commissioner. This authorization may be granted only if it is required for the administration of the act. The authority may demand all affected taxpayers to provide all the necessary GST-related information, such as GST returns. The above-mentioned rights are the additional powers bestowed on GST officers by the GST Act. However, it is critical that GST officers exercise these additional powers with caution.

Unit 18.6 - Appeals to Appellate Tribunal

The government will constitute an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal (GSTAT) to hear appeals against the orders passed by the Appellate Authority or the Revisional Authority.

- **Who can appeal to GST Appellate Tribunal**

When a person is dissatisfied with the decision of the First Appellate Authority or the Revisional Authority, they can appeal against the decision to the National Appellate Tribunal (Appellate Tribunal). They must appeal within 120 days from the date of order received by the Tribunal along with the FORM GST APL-05 and fees. Post 120 days the High court may consider the appeal if it is convinced with the cause of delay.

Summary



- Assessment means determination of tax liability. There are several types of assessments in the GST regime i.e., self-assessment, provisional assessment, summary assessment and best judgment assessment.
- Since the tax regime relies on self-assessment, there is a need to put in place a robust 'audit' mechanism in order to measure and ensure proper compliances of the provisions of law by the taxable person.
- The return furnished by a registered person may be selected for scrutiny by proper officer to verify its correctness. Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same with reference to the information available with him.

Exercise



1. What is the primary purpose of a GST audit?
 - a. To calculate the GST refund
 - b. To verify the accuracy of returns and compliance with GST laws
 - c. To assess income tax liabilities
 - d. To evaluate the company's financial performance
2. Which type of assessment is conducted when the GST authorities believe that the returns filed by a taxpayer are not accurate or complete?
 - a. Self-Assessment
 - b. Provisional Assessment
 - c. Best Judgement Assessment
 - d. Regular Assessment
3. In which scenario would a provisional assessment be conducted?
 - a. When the supplier fails to issue an invoice
 - b. When there are doubts about the correctness of the returns filed
 - c. When the taxpayer is selected for routine checks
 - d. When the taxpayer is undergoing a special audit
4. Which form is used to report discrepancies and provide additional details during GST scrutiny?
 - a. GSTR-1
 - b. GSTR-2A
 - c. GSTR-3B
 - d. GSTR-9

Descriptive Questions:

1. What are the key differences between provisional assessment and regular assessment under GST?
2. Discuss the impact of non-compliance during GST audits.
3. Describe the process and purpose of a GST departmental audit.

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19. Employability Skills



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Employability Skills



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