

**INTRODUCTION TO GST**  
**OVER VIEW OF GST PORTAL- PART-3**

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**Management**

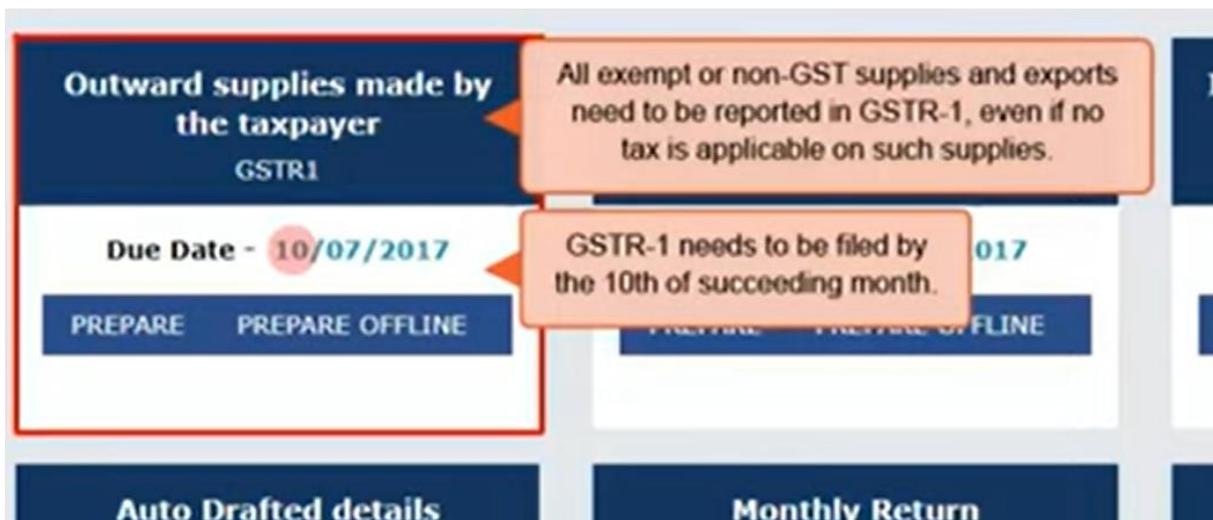
**The Institute of Cost Accountants of India, Kolkata**

**Week 09**

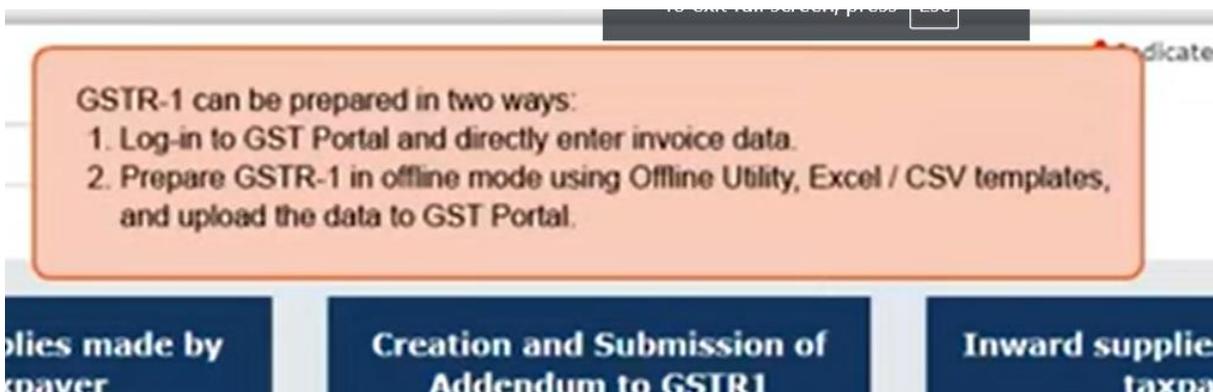
**Lecture 34**

The screenshot displays the GST portal dashboard. At the top, there are two dropdown menus: 'Financial Year' set to '2017-18' and 'Return Filing Period' set to 'June'. A 'SEARCH' button is located to the right of these menus. A red dot icon with the text 'Indicates Mandatory Fields' is visible in the top right corner. Below the search area, there are three main sections: 'Outward supplies made by the taxpayer', 'Creation and Submission of Addendum to GSTR1', and 'Inward supplies received by taxpayer'. A central banner reads 'Official Guide from GSTN: Familiarizing with Different Sections of GSTR-1'. At the bottom, there are three more sections: 'Auto Drafted details GSTR2A' with a due date of '15/07/2017', 'Monthly Return GSTR3' with a due date of '30/07/2017', and 'Annual Return GSTR9' with a due date of '01/07/2018'.

For filing a GST return, taxpayers need to first prepare GSTR-1 by entering the details of output supplies made by them during a given tax period. This video will introduce you to the GSTR-1 dashboard and its various sections.



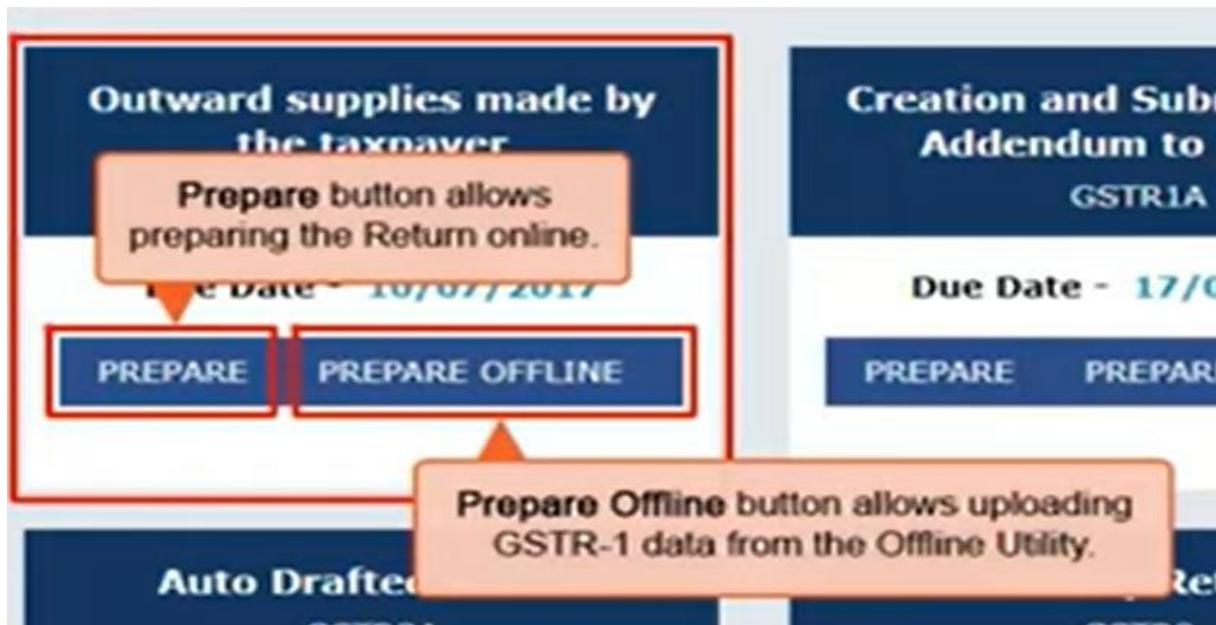
Before we continue, please note that all exempt or non-GST supplies and exports also need to be reported in GSTR-1 even if no tax is applicable on such supplies. A taxpayer needs to file GSTR-1 of a tax period by the 10th of the succeeding month. For example, GSTR-1 for September 2017 would become due on or before 10th of October 2017.



One can prepare GSTR-1 in two ways. In the first method, taxpayers can login to the GST portal and make direct entries on the portal itself. In the other method, taxpayers can prepare GSTR-1 in offline mode by using the offline utility and Excel or CSV templates and upload the data to the GST portal to file the return. There are two buttons on the tile, Outward Supplies Made by the Taxpayer GSTR-1. These are Prepare and Prepare Offline.



The Prepare button allows preparing the return online whereas the Prepare Offline button allows uploading the GSTR-1 data from the offline utility. Click the Prepare link on the highlighted tile that says Outward Supplies Made by the Taxpayer GSTR-1.



This will take you to the GSTR1 dashboard. Let's understand the sections and tiles that are displayed on this page. The details that need to be furnished can be broadly grouped into two categories.

A screenshot of the "GSTR-1 - Outward Supplies made by the Taxpayer" dashboard. The form contains the following fields: GSTIN - 18AAAAS0312A1ZC, Legal Name - PALSIN SHIRA, Trade Name - (blank), FY - 2017-18, Return Period - June, Status - Not Filed, Due Date - 10/07/2017. There are two input fields for "Aggregate Turnover in the preceding financial year" and "Aggregate Turnover - April to June, 2017", both with "Enter Gross Turnover" text inside. A "SAVE" button is located to the right of these fields. A legend indicates that red text and boxes indicate mandatory fields.

One group has sections in which the invoice level details have to be captured rate-wise. In the other group, the summarized information from month has to be declared. The first section, GSTR-1, Outward Supplies Made by the Taxpayer, displays some basic information about your GST registration profile, the status of GST R1 filing for the selected period, and a column to add your gross turnover for the previous financial year. Adding the gross turnover figure and saving the same is a one-time activity. In case you are a new taxpayer and this field does not apply to you, just enter 0 here.

Enter Gross Turnover of the business in the previous financial year:

Details pertaining to business-to-business supplies in the given tax period.

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

<b>4A, 4B, 4C, 6B, 6C - B2B Invoices</b> <table border="1"> <tr> <td>Total Invoice Value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> <tr> <td>Total Tax Liability</td> <td></td> </tr> <tr> <td>₹-</td> <td></td> </tr> </table>	Total Invoice Value	Total Taxable Value	₹-	₹-	Total Tax Liability		₹-		<b>5A(1), 5A(2) - B2C (Large) Invoices</b> <table border="1"> <tr> <td>Total Invoice Value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> <tr> <td>Total Tax Liability</td> <td></td> </tr> <tr> <td>₹-</td> <td></td> </tr> </table>	Total Invoice Value	Total Taxable Value	₹-	₹-	Total Tax Liability		₹-		<b>9B - Credit / Debit Notes (Registered)</b> <table border="1"> <tr> <td>Taxable Value (₹)</td> <td>Total Tax Liability</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> </table>	Taxable Value (₹)	Total Tax Liability	₹-	₹-
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<b>9B - Credit / Debit Notes (Unregistered)</b>	<b>6A - Exports Invoices</b>																					

In the GSTR-1 Invoice Details section, the B2B Invoices tile captures details pertaining to business-to-business supplies in the given tax period. In other words, all supplies made to registered persons must be captured here. The B2C Large block captures all interstate supplies made to unregistered persons where the invoice value is more than Rs. 2,50,000. In the credit or debit note registered tile, you need to enter all credit notes and debit notes that were issued to the registered persons. Whereas, in the credit or debit note unregistered tile, all credit notes and debit notes issued to unregistered persons are entered. Under export invoices, enter details of all your exports including deal exports as well as supplies made to a registered entity in Special Economic Zone or SEZ. In all the invoice level and credit or debit note sections, the declaration has to be done rate wise for each invoice and debit or credit note.

GSTR-1 - Other Details

<b>7 - B2C (Others)</b> <table border="1"> <tr> <td>Total Invoice Value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> <tr> <td>Total Tax Liability</td> <td></td> </tr> <tr> <td>₹-</td> <td></td> </tr> </table>	Total Invoice Value	Total Taxable Value	₹-	₹-	Total Tax Liability		₹-		<b>5A(2) - Tax Advances</b> <table border="1"> <tr> <td>Total Tax Received (₹)</td> </tr> <tr> <td>₹-</td> </tr> <tr> <td>Total Tax Liability</td> </tr> <tr> <td>₹-</td> </tr> </table>	Total Tax Received (₹)	₹-	Total Tax Liability	₹-									
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<b>11B(1), 11B(2) - Adjustment of Advances</b> <table border="1"> <tr> <td>Gross Advance Adjusted (₹)</td> </tr> <tr> <td>₹-</td> </tr> <tr> <td>Total Tax Liability</td> </tr> <tr> <td>₹-</td> </tr> </table>	Gross Advance Adjusted (₹)	₹-	Total Tax Liability	₹-	<b>12 - HSN / SAC summary of outward supplies</b> <table border="1"> <tr> <td>Total Invoice Value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> <tr> <td>Total Tax Liability</td> <td></td> </tr> <tr> <td>₹-</td> <td></td> </tr> </table>	Total Invoice Value	Total Taxable Value	₹-	₹-	Total Tax Liability		₹-		<b>13 - Documents Issued</b> <table border="1"> <tr> <td>Total Docs</td> <td>Cancelled Docs</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> <tr> <td>Net Issued Docs</td> <td></td> </tr> <tr> <td>₹-</td> <td></td> </tr> </table>	Total Docs	Cancelled Docs	₹-	₹-	Net Issued Docs		₹-	
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State-wise / place of supply-wise, and tax-rate wise summary of Intra-state supplies made to Unregistered persons, irrespective of their value. And, Inter-state supplies of invoice value less than or equal to Rs. 2,50,000/- each.

Top

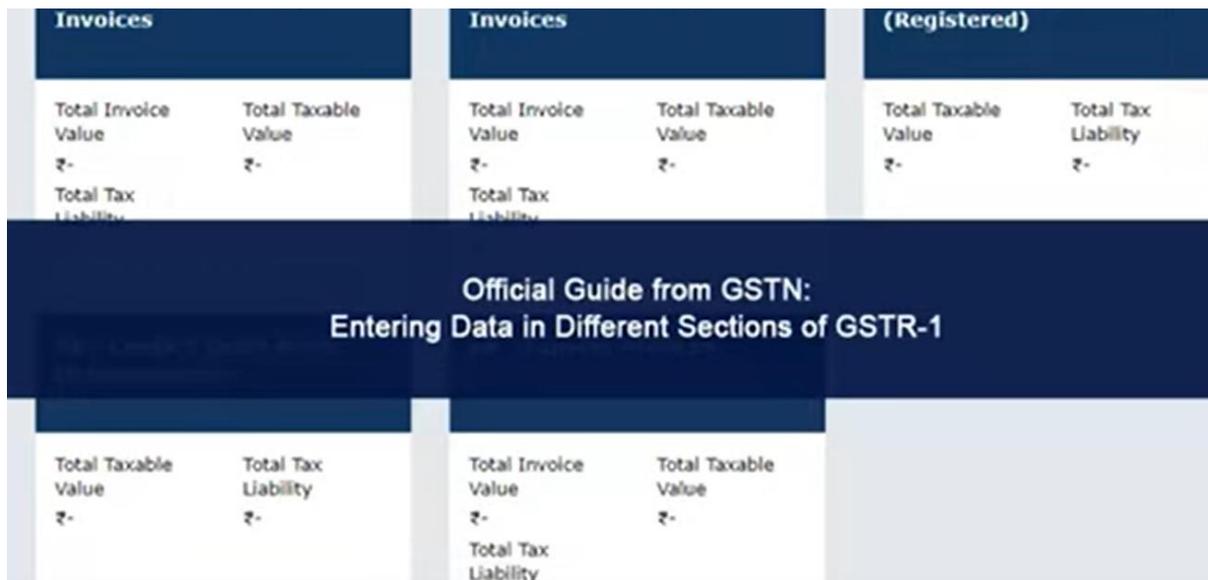
Scrolling down to the GSTR 1 Other Details section, B2C Others is where you enter the state-wise or place of supply-wise and tax rate-wise summary of all intrastate supplies made to unregistered persons irrespective of their value. This section also captures interstate supplies of invoice value that are less than or equal to Rs. 2,50,000 each. The Need Rated Supplies tile captures information regarding all supplies of items that are exempt from GST.

In the Tax Liability Advances Received tile, details of any advances received against supplies to be made in the future are captured. Advance payments are subject to tax under the GST regime. Under the adjustment of advances category, details of supplies made against advances received in the previous tax period are entered. Both the advance received and adjusted have to be reported with place of supply i.e. state code and rate wise.

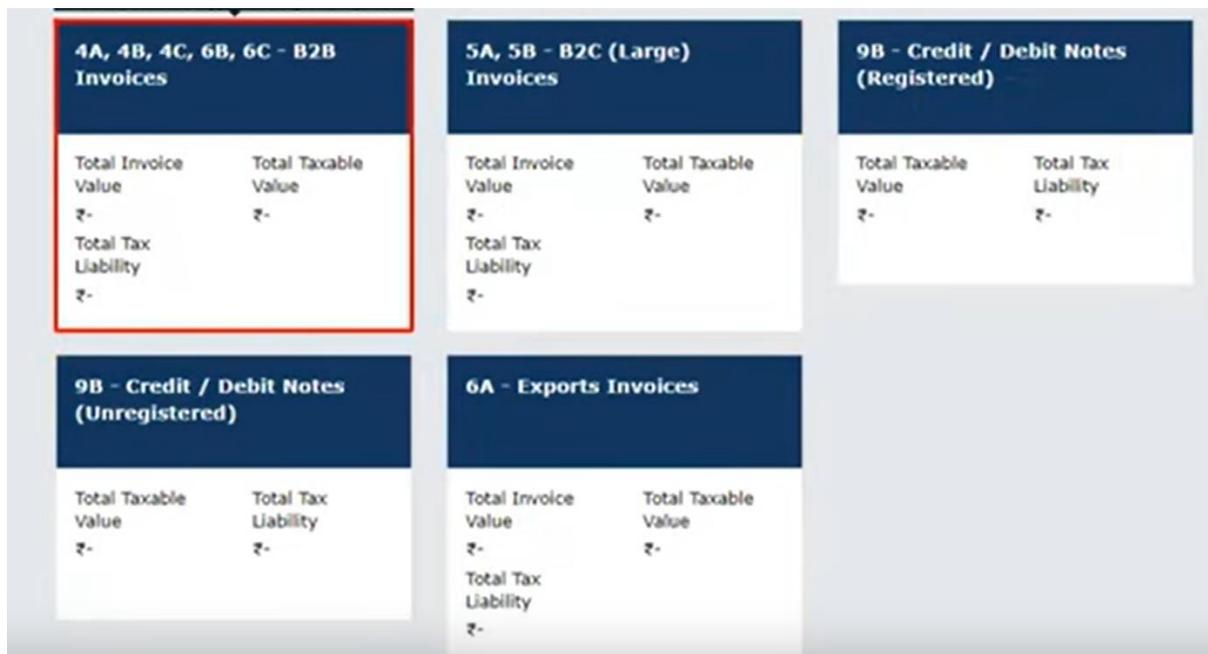
Next, the HSN-wise summary of outward supplies will capture the HSN classification code-wise supply details. This tile captures the total taxable value of each item supplied and each service provided in the given tax period.

Finally, the Documents Issued tile captures the details of documents that might be issued by you in the given tax period. Examples of such documents are the invoice range, specifying the starting and ending serial numbers of invoices issued, total count of invoices issued, number of invoices that were cancelled and the number of net invoices that were issued after cancellation.

After filling up all details, you need to submit the form on the GST portal by clicking the submit button. The GST portal then makes a quick validation check and highlights any errors that need to be fixed. Next, you need to accept the declaration that the information furnished is true and correct by checking this box here and file the return either by using DSC, EVC or e-Sign options. You can find detailed information about the steps of filing GSTR 1, 2 and generating GSTR 3 in other videos available under the Help section of the GST Portal. Thank you.



This video familiarizes you with the different sections of GSTR 1 in which data has to be furnished. As stated in GST R1 Return Overview video, the sections can be broadly grouped into two categories. In one category, invoice level details have to be furnished, whereas in the other category, summary level information has to be furnished.



The first group has five tiles. The first tile summarizes the invoice details furnished in respect of B2B supplies to registered persons. B2B or business to business invoices are issued against supplies made from one registered person to another registered person. The invoice level data of all B2B supplies made in the given tax period needs to be uploaded in GSTR-1 for successful filing of tax return. As explained in the GSTR-1 overview video, login to the GST portal and

navigate to the GSTR-1 dashboard by selecting the current tax period. Click the B2B invoices block.

Home **Services** Notifications & Circulars Acts & Rules Downloads

Dashboard Returns GSTR-1 B2B English

GSTIN - 18GDDPS5160P3ZP Legal Name - GAMSENG N SANGMA Trade Name -  
FY - 2017-18 Return Period - July Status - Not Filed Due Date - 10/08/2017

### B2B Invoices - Receiver-Wise-Summary

Pending Invoices (These will be added after validation)

Receiver Details	No. of Invoices
<a href="#">18AAAAS0234A1Z7</a>	1

BACK ADD INVOICE

If you have already uploaded invoice details, you will see a screen displaying the receiver voice summary as shown. Clicking the link underlying each receiver GSTIN will take you to a screen in which already furnished invoice details are visible. If you want to add more invoices for the same receiver, you can do so by clicking the add invoice button here. To add invoices issued to other receivers, go back to the previous screen and click the add invoice button like before. On the add invoice page that opens, enter the GSTIN or UIN of the receiver taxpayer and move to the next field either by using tab key on your keyboard or by clicking into the next field with your mouse.

Deemed Exports  SEZ Supplies with payment  SEZ Supplies without payment

Receiver GSTIN/UIN\* 18AAAAS0234A1Z7 Receiver Name\* AS TaxPayer 234 Ltd Invoice No.\*

Invoice Date\* DD/MM/YYYY POS ⓘ 18-Assam Total Invoice Value (₹)\*

Supply Type  
Intra-State

Supply attract Reverse Charge  Supplies through E-commerce operator

Notice that the receiver's name, the default place of supply and the default supply type fields get auto populated. The supply type field gets populated based on your place of supply. If the place of supply is not the same as that of the receiver's place of business, you can change it from the POS drop-down list and the supply type will be displayed accordingly. In case of deemed export invoices or invoices for supplies made to SEZ, please check the relevant boxes as applicable.

The invoice number should be unique for every GSTIN for each financial year of maximum length 16 characters and alphanumeric with allowable special characters of slash and dash. After that, enter the date of invoice. Please note that the invoice date cannot be a future date or a date prior to the date of registering with GST.

Next, enter the total value of the invoice. Select the Supply Attract Reverse Charge checkbox if applicable. Reverse charge is applicable in case you are supplying goods or services that have been notified by the government under the reverse charge mechanism. Select the e-commerce checkbox if the supply was made through an e-commerce portal.

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%	₹3,444.00	₹0.00	₹0.00	
0.25%	₹6,88,888.00	₹861.11	₹861.11	
3%	₹4,554.00	₹68.31	₹68.31	
5%	₹33,444.00	₹836.10	₹836.10	
12%				
18%				
28%				

Scroll down to enter the taxable value of invoiced items as per the applicable rate of taxes. The rate here denotes the integrated tax rate or combined tax rate of central tax plus state or union territory tax. On entering the taxable values, system will automatically update the central tax and state or union territory tax fields calculated on the basis of rate and taxable value. Enter the CESS value if applicable. If the tax amounts collected in the invoice are different from the

calculated values, you should edit the calculated values then. After entering the invoice details, click Save to save the invoice data. Notice the confirmation message and your invoice details under the uploaded by taxpayer tab. You may keep adding more invoices by clicking the add invoice button in similar manner.

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Action Taken	Status	Action
CS234	20/07/2017	4,56,666.00	7,30,330.00	0.00	1,765.52	1,765.52	0.00	ADD	Received but pending	
CV344	18/07/2017	4,43,333.00	6,38,887.00	0.00	11,169.41	11,169.41	0.00	ADD	Received but pending	

If you want to add invoices of a particular receiver you can use the add invoice button available on the receiver's screen as explained earlier. In that case the receiver's GSTIN, name, default place of supply, and default type of supply fields would be pre-populated. The Uploaded by Taxpayer tab shows all the invoices that you have uploaded for a given tax period. Similarly, Uploaded by Receiver tab displays the invoices that you missed from your GSTR1 but were detected and uploaded by the receiver taxpayer. If the receiver taxpayer has modified any invoice that you uploaded in your GSTR-1, it will show up under the modified by receiver tab. And finally, the rejected by receiver tab displays invoices from your GSTR-1 that were rejected by the receiver taxpayer.

By default, the invoices appear as pending once they are saved and while the system is validating the data, if there are no validation errors, the invoices show as processed and they flow to GSTR 2A and GSTR 2 of the respective receiver taxpayer. Once done, click the back button to return to your GSTR 1 dashboard and add details of supplies to consumers.

**B2C(Large) Invoices- Details**

\* Indicates Mandatory Fields

POS **\***  Invoice No. **\***  Invoice Date **\***

Supply Type  Total Invoice Value (₹) **\***

Supplies through E-commerce operator

**Item Details**

Rate (%)	Taxable Value (₹) <b>*</b>	Amount of Tax	
		Integrated Tax (₹) <b>*</b>	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>

Invoice value must be greater than Rs.2,50,000/-.

Similarly, you can enter the invoice details in the B2C Large Invoices section of All Interstate Supplies Made to Unregistered Persons where the invoice value is greater than Rs. 2,50,000. Click this tile and click the Add Invoice button. Please note that this type of invoice does not require the recipient's GSTIN. Just ensure that the value of each invoice that you enter in this category is greater than Rs. 2,50,000. Otherwise, the system will not accept the invoice and will show an error message. For entry credit and debit notes, you will need to furnish the details of the original invoice against which this instrument was issued.

**Exports- Add Details**

\* Indicates

Invoice No. **\***  Invoice Date **\***  Port Code

Shipping Bill Date/Bill of Export Date  Total Invoice Value (₹) **\***

Supply Type  GST Payment **\***

**Item Details**

For export invoices, you will need to furnish the invoice number and additional details such as the port code and whether the GST payment is to be made or not. The shipping bill number or

bill of export number is not a mandatory field, but if the same is available at the time of filing GST R1, the same should be provided. Let's scroll down and move to the next section, GSTR 1, Other Details.

In the B2C Others category, you can enter the summary details of B2C Interstate invoices with value of less than or equal to Rs. 2,50,000 for each invoice and issued to unregistered persons. Additionally, this category also includes B2C invoices that were raised against all intrastate supplies irrespective of the invoice amount. However, this category requires summary level information to be furnished such as details as per place of supply and tax rates have to be entered which includes supplies made via e-commerce portals as well. GST has provisions for declaring nil-rated, non-GST and other exempt supplies.

Nil-rated are those supplies for which the tax rate has been notified as NIL. Non-GST are those supplies on which the tax is not levied under the GST Act, such as for supply of wine, beer, land, etc. Whereas, other exempt supplies are those supplies which have been exempted through a notification under the GST law. While all these supplies carry a zero rate of tax, all these supplies must be captured separately in GSTR1. Click the Nil Rated Supplies block to open its field as shown.

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

Item Details

	Nil Rate Amount (₹)	Exempted Amount (₹)	Non-GST Supplies Amount (₹)
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to consumer	₹0.00	₹0.00	₹0.00
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to consumer	₹0.00	₹0.00	₹0.00

BACK EDIT SAVE

The categories shown here are interstate supplies to registered person, interstate supplies to consumer, intrastate supplies to registered person, and intrastate supplies to consumer. For these categories, you can specify the value of supplies that were either nil-rated, exempted, excluding nil-rated, and non-taxable or categorized as non-GST supplies. Click edit to unfreeze the fields and to begin entering the data. Enter the required data. Once done, click save and the

fields will be frozen again. Click the back button to return to the GSTR1 dashboard. Before concluding this course, I want to show brief about two more categories. These are HSN or SAC summary of outward supplies and the section that captures the list of documents issued. The HSN or SAC wise summary of outward supplies needs to be reported if the annual turnover exceeds 1.5 crore rupees. Providing this summary with annual turnover of less than 1.5 crore rupees is optional, but the taxpayer still needs to provide information about the description of goods. If the annual turnover in the preceding year was between 1.5 crore and 5 crore rupees, the taxpayer needs to report HSN codes at two digits level. For annual turnover exceeding 5 crore rupees, the adjacent codes must be reported at four digits level.

**Documents issued during the tax period**

12 sub-sections to declare invoice series.

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

1. Invoices for outward supply

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

ADD DOCUMENT

Next, the documents issued section has 12 subsections in which you need to declare the invoice series and provide details of multiple series as applicable. After you have added invoices for sections relevant to your business, in the bottom section of the page, you will find an option to submit your return for auto-validation of details, a checkbox for signing declaration and the buttons to facilitate the e-filing steps. Once you have entered all the required details, simply go ahead and file the return either by using DSC, EVC or e-sign options. Thank you.

## Filing Nil Form GSTR-1 through SMS



Form GSTR-1 is to be **filed** by a registered person being a normal taxpayer, casual taxpayer and a SEZ Unit/SEZ Developer.

Form GSTR-1 is **not required to be filed** by persons registered as:

- Input Service Distributor (ISD)
- Composition taxpayer
- Non-Resident Taxable Person (NRTP)
- Tax Deductor at Source (TDS)
- Tax Collector at Source (TCS)
- UN Body/ Embassy/ Other Notified Persons (UIN)
- Online Information and Database access or Retrieval Services Provider (OIDAR)



Details of Outward Supplies by a Normal Taxpayer on a Monthly or Quarterly basis.

Form GSTR-1 consists of details of outward supplies of goods or services or both to be furnished by taxpayers. It may be filed on monthly or quarterly basis. NIL Form GSTR-1 for a tax period can be filed if there are;

- No outward supplies during the month or quarter.
- No amendments are to be made to any supplies declared earlier.
- No credit or debit notes to be declared or amended, or
- No details of advances received to be declared or adjusted.

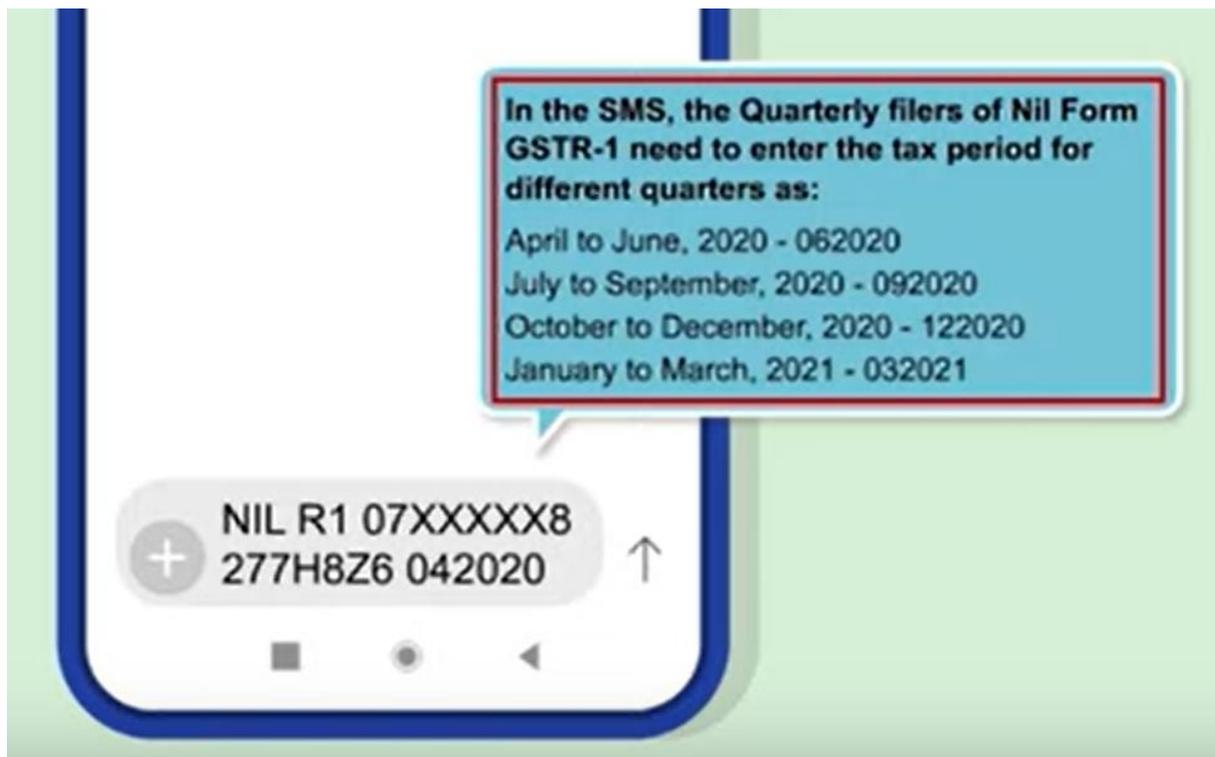
Any authorized signatory can file NIL Form GSTR-1 through SMS on behalf of the taxpayer. In case you need any assistance to file NIL form GST R1 through SMS, you can send SMS in specified format as HELP space R1 to 14409.



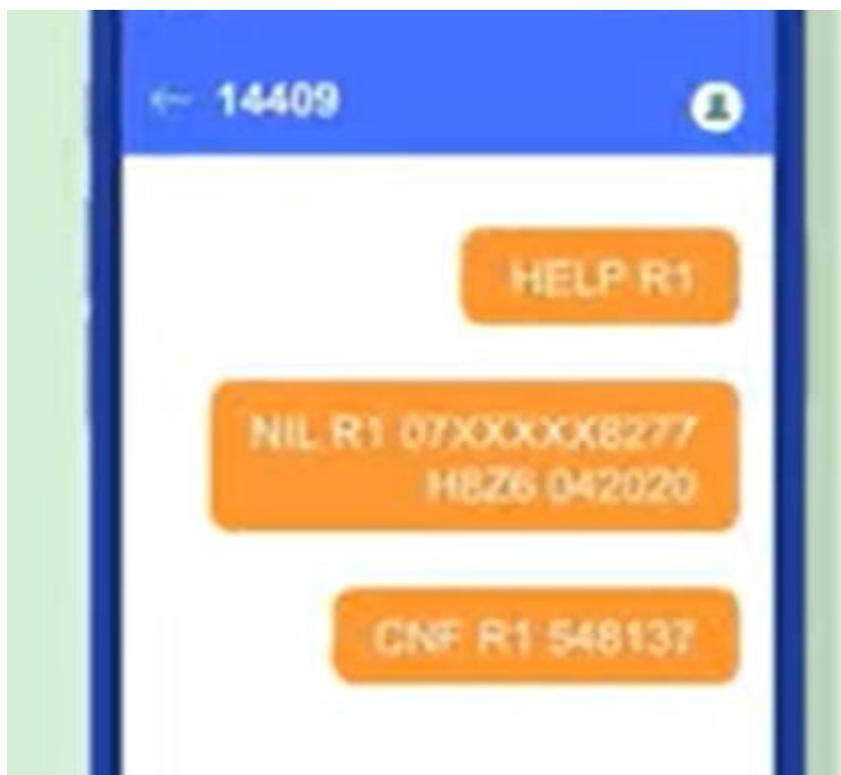
Once you send the SMS, GST Portal will send back response message on the same mobile number with the SMS format.



The SMS format for filing NIL form GSTR1 for a GSTIN for the period is shown in the specified format. For quarterly filers, the request should be sent for the last month of the quarter for which the return is being filed. As an authorized signatory, send this SMS to 14409 from your registered mobile number.



If you are eligible for NIL filing, you will receive a verification code that can be used once and will expire within 30 minutes. To confirm NIL filing, SMS the verification code on the number 14409. Type CNF space R1 space verification code and send the SMS.



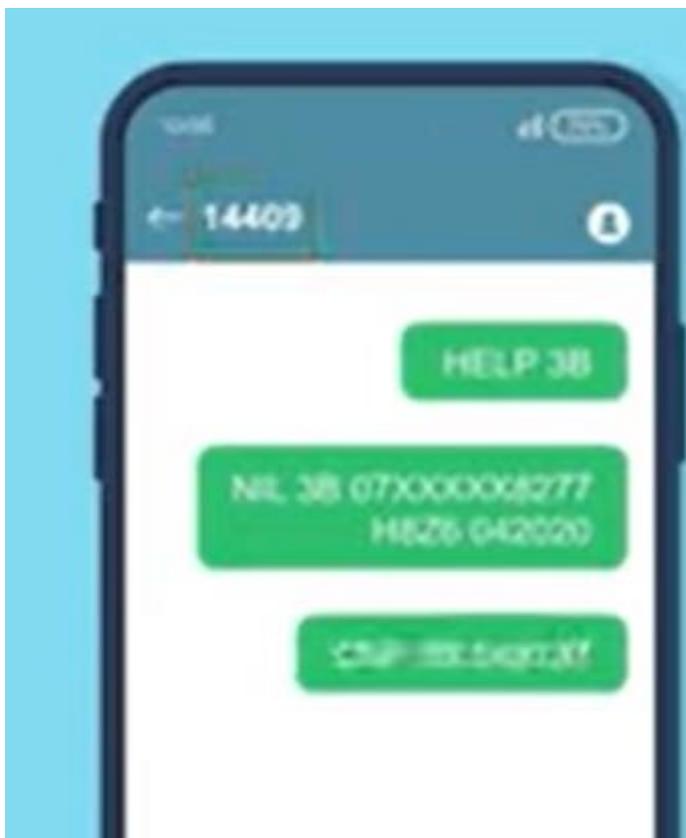
Once the code is successfully sent, you will receive an ARN on the same mobile number and registered email ID of authorized signatory intimating successful NIL filing. If you are not eligible to file a NIL form GSTR1, you will receive appropriate response message on the same mobile number from which SMS was sent.

In case your code is incorrect or expired, then you will receive an error message. Be careful, if you end up sending invalid code more than thrice, your mobile number will be blocked from filing NIL form GSTR1 for this particular GSTIN for next 24 hours.



ARN	Return Type	Financial Year	Tax Period	Date of filing	Status	Mode of filing
AA0704200000933	GSTR1	2020-2021	April	15/05/2020	Filed	SMS

Once you have filed the return, you can also view status of the filed return after logging to the GST portal. You have seen how to file NIL form GSTR1 through SMS in this video.



NIL form GSTR 3B can be filed in a similar way through SMS using the format as shown on screen. Send NIL space 3B space GSTIN space tax period to 14409. Once you receive the verification code, send CNF space 3B space verification code to 14409. It's that simple.

You have seen that how different sections which are relevant to GSTR1 and how GSTR1 we can add invoices in GST. As I told you that it is very difficult sometime to add invoices one by one so we have soft-wares with us through which we can upload our data of invoices to GST portal and file our GSTR-1. So, we also have here manual for that. You can go always and also how e-way bill data can be imported to GST portal that is there. How E-invoice QR code can be verified or what are the procedure of E-invoice that is there with us. We can use these options for better understanding of the GST provisions.

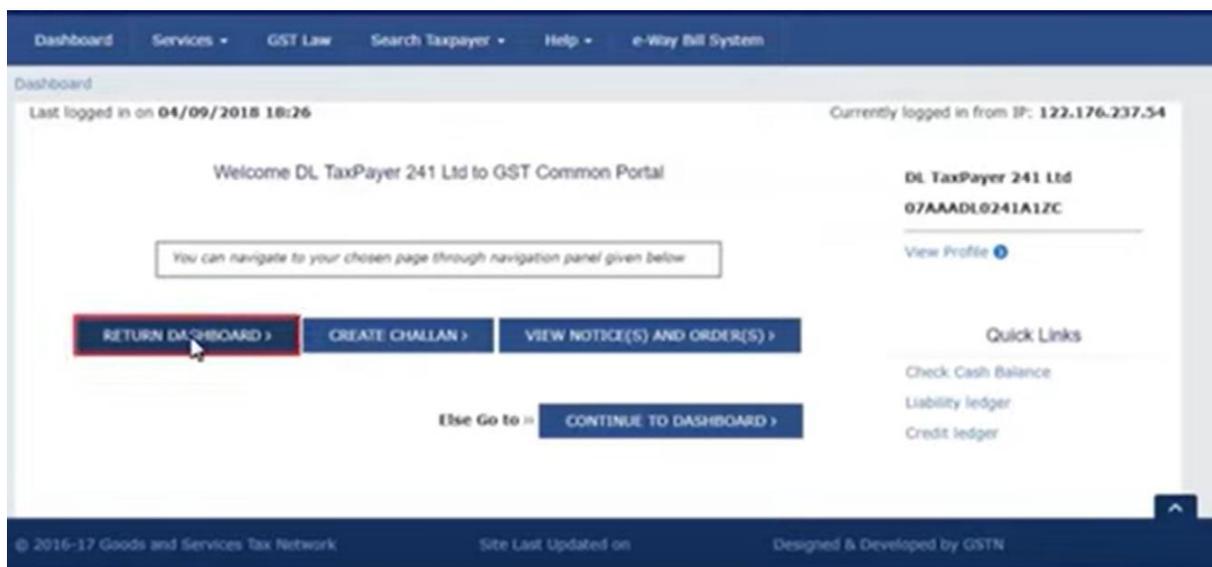


Then further communication between recipient and supplier. It is always important to communicate with your supplier. User manual is there available for this thing and you can refer this and solve your problems. Unblocking of e-way bill generation. Sometimes it happens that your e-way bill option is blocked by the authorities because you have not filed the returns. So how it can be unblocked and how we can approach authorities for that? You can look into from here. Viewing form GSTR-2A. How we can see our GSTR-2A? I explained you in my returns part what is 2A and 2B and how we can see it at GST portal. That is available in this manual. You can read, you can follow the instruction and you can open the window of GSTR-2A. Similarly form GSTR-2B. How we can assess this GSTR-2B. How we can download this GSTR-2B which is having all the details about my procurement during that particular month.

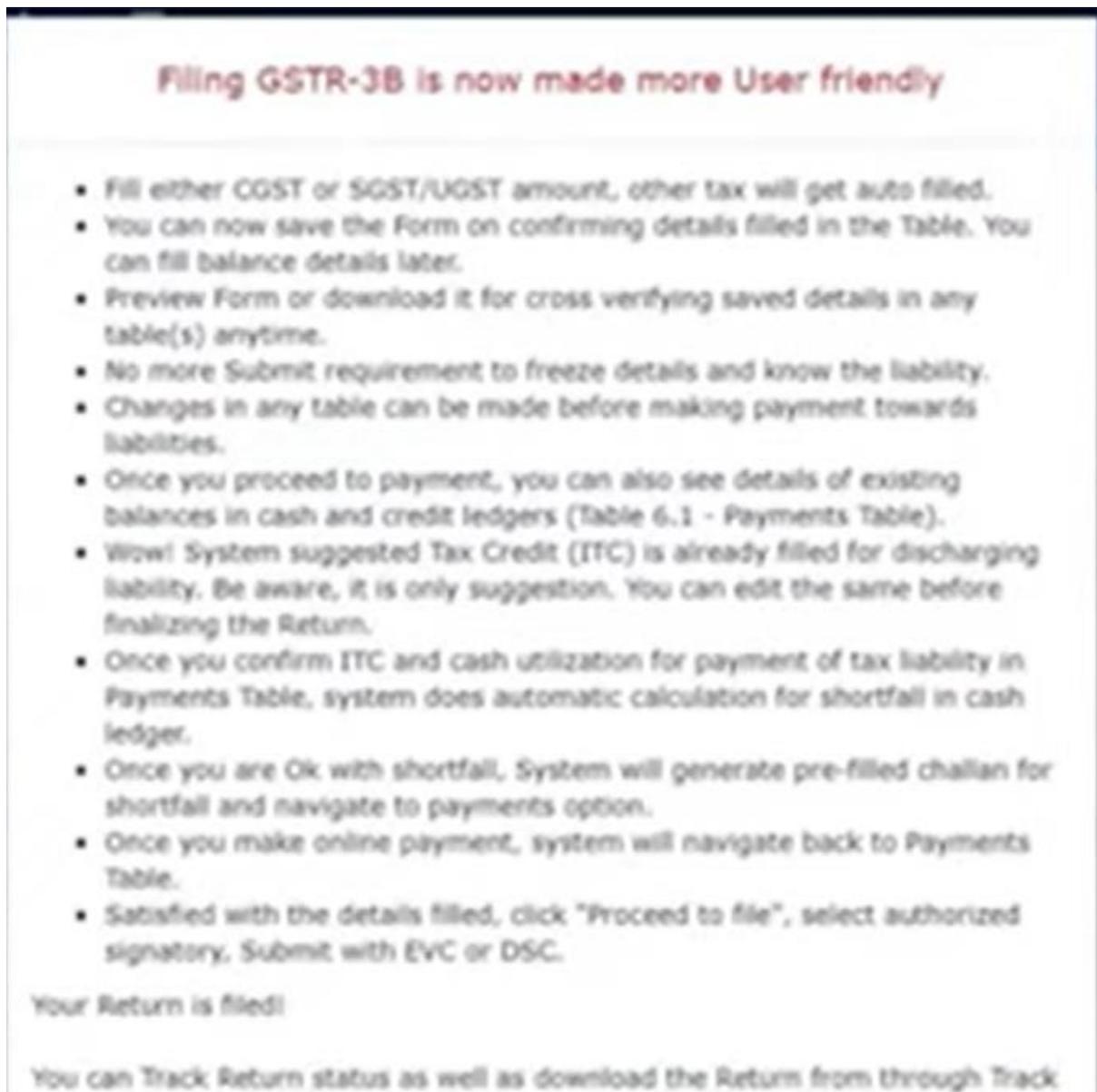
Then viewing GSTR-3A. So that is there. Then GSTR-3B is also there and we have videos over here for GSTR-3B. These are small small videos which help us to understand 3B and how we can file 3B without any mistake. You can go through these videos one by one and we will run these videos for you from here onwards.



Form GSTR-3B is a simplified summary return to declare GST liabilities for a tax period. It can be filed using the offline utility or directly online on the GST portal. This video will guide you how to file GSTR-3B online. Note that once filed, its amendment is not allowed, and this return is to be filed even if there is no business activity. We will see how to do this in a separate video.



Login to the GST portal with your credentials and from your dashboard screen, click Return Dashboard. Select the financial year and return filing period for which you want to file the return. Click Search and tiles of all the returns you need to file for this tax period get displayed. In the GSTR-3B tile, click the Prepare Online button, and you'll see this message.



**Filing GSTR-3B is now made more User friendly**

- Fill either CGST or SGST/UGST amount, other tax will get auto filled.
- You can now save the Form on confirming details filled in the Table. You can fill balance details later.
- Preview Form or download it for cross verifying saved details in any table(s) anytime.
- No more Submit requirement to freeze details and know the liability.
- Changes in any table can be made before making payment towards liabilities.
- Once you proceed to payment, you can also see details of existing balances in cash and credit ledgers (Table 6.1 - Payments Table).
- Wow! System suggested Tax Credit (ITC) is already filled for discharging liability. Be aware, it is only suggestion. You can edit the same before finalizing the Return.
- Once you confirm ITC and cash utilization for payment of tax liability in Payments Table, system does automatic calculation for shortfall in cash ledger.
- Once you are Ok with shortfall, System will generate pre-filled challan for shortfall and navigate to payments option.
- Once you make online payment, system will navigate back to Payments Table.
- Satisfied with the details filled, click "Proceed to file", select authorized signatory, Submit with EVC or DSC.

Your Return is filed!

You can Track Return status as well as download the Return from through Track

Please read the message and as you scroll down, you can also click this hyperlink to view a step-by-step instruction manual on how to file GSTR-3B. To proceed, click OK. This will display a questionnaire pertaining to your business activities and tax liabilities for the current tax period. Click the Yes or No radio button corresponding to the questions.

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

<p>A. Do you want to file Nil return?*</p> <p><i>Note: Nil return can be filed by you if you have not made any outward supply (commonly known as sale) AND have NOT received (commonly known as purchase) any goods/services AND do not have any tax liability.</i></p>	<input type="radio"/> Yes <input checked="" type="radio"/> NO
<p>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)*</p>	<input checked="" type="radio"/> Yes <input type="radio"/> NO
<p>C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or USN holders? (Table 3.2)*</p>	<input checked="" type="radio"/> Yes <input type="radio"/> NO
<p>D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services? (Table 4)*</p>	<input checked="" type="radio"/> Yes <input type="radio"/> NO
<p>E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5)*</p>	<input checked="" type="radio"/> Yes <input type="radio"/> NO
<p>F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)*</p>	<input type="radio"/> Yes <input type="radio"/> NO
<p>G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6)*</p>	<input type="radio"/> Yes <input type="radio"/> NO

BACK NEXT

If you click Yes against Do you want to file NIL return, all other radio buttons will get disabled. For the purpose of this demonstration, let's not do this and answer all the questions relevant to our business and click next. This is the GSTR-3B monthly return page. The white box here shows your return related information and the return status. Read help instructions and thereafter, scroll down and here are the tiles displayed based on what you selected as Yes in the previous page. Click Back to go back to the return dashboard and re-initiate filing if you want to redo your responses in the questionnaire and add or remove the displayed tiles. Click Save GSTR-3B each time you make entries in the listed tiles to save your entered details. This will enable you to leave at any stage during filing and come back to complete your saved return later. On the other hand, click Reset GSTR-3B if you would like to delete and start afresh at any time.

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

Help ?

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹10,000.00	₹2,000.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹1,20,000.00	₹30,000.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹12,00,000.00				
(d) Inward supplies (liable to reverse charge)	₹30,00,000.00	₹1,00,000.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹2,00,000.00				

CANCEL CONFIRM

Let's start with the filing now. Click this first tile 3.1. Here, enter details of your various outward and other supplies. Click Confirm. You will be directed back to the return page. System will show you this message reminding you to click the Save GSTR-3B button. Once you do that, system will show save request received. Click the second tile and now enter details in the relevant sections. Make sure that the total integrated tax amount declared across all sections here does not exceed the integrated tax amount declared in the previous tile 3.1. In each section, select the place of supply and enter the taxable value and tax amount.

To add more rows, click Add. To delete any row, select here and click Remove. Once done, here also click Confirm. Click the Save GSTR-3B button and similarly enter details in the other three tiles and save the changes. Each time you go to these tiles, make sure you go through the relevant messages displayed in each tile as it's shown here in tile 5.1. Now that all tiles are complete, select Preview Draft GSTR-3B button to download and view the details you have filed.

In case of any discrepancy, you can go back to the applicable tile and make the required changes. Once you have completely filled all the details, click Proceed to Payment. This is the Payment of Tax page. Carefully read messages shown on this page. Scroll down. This table displays the cash and ITC available as on date in the ledgers which include ITC claimed in current tax period.

Scroll down and the next table shows your return related liabilities for the current tax period. System will auto-populate this table with the taxes to be paid through ITC fields after the optimum utilization of the amounts based on provisions of the law. However, you may edit the ITC utilization. You will see that the amount of cash to be paid will also get changed. If the available cash balance in the electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liabilities is reflected in this column of the table. And at this stage, if you try to make the payment by clicking on Make Payment Post Credit to Ledger button, you will be prompted to create chalan. Click Yes, and you'll be directly taken to the Create Chalan page, where the additional cash required is auto-populated across the required major and minor heads. Scroll down and select the Payment mode.

For this demonstration, let's select e-Payment. Click the Generate Chalan button and make the payment. Once done, click Continue to go back to the Payment of Tax page. Note that from this page also, you can click the Create Chalan button to go to the Chalan page. Also, if required, you can click Preview Draft GSTR-3B button to preview your return based on the

entries and payment made till now. Scroll to the right. When the column Additional Cash Required is zero, click Make Payment, Post Credit to Ledger button.

A warning pop-up appears apprising you of the fact that based on your confirmed credit claim and utilization, entries are going to be updated in the respective ledgers. Your liabilities will be reduced and all this cannot be reversed. Click Yes. This will display the offset successful pop-up. Click OK.

Now you'll see that Proceed to File button is enabled. Click it to file GSTR-3B. Select the Declaration checkbox. Select your name and click File GSTR-3B with DSC or File GSTR-3B with EVC button for system verification. For the purpose of this demonstration, let's file this return with EVC.

An info pop-up about the late fee will appear. Click Proceed. And this pop-up will inform you that your filing is successful. Also, ARN will be displayed. Click OK. Then, click the Download Filed GSTR-3B button to download and view the filed return. And if you go back to the returns dashboard, status of the GSTR-3B return will be shown as Filed. It's that simple.