

INTRODUCTION TO GST

OVER VIEW OF GST PORTAL- PART-4

CMA ANIL SHARMA

(B.com. (Hons.), M. Com., FCMA, TIOL Awardee, Practising Cost Accountant)

Management

The Institute of Cost Accountants of India, Kolkata

Week 09

Lecture 35



Form GSTR-3B is a simplified summary return to declare GST liabilities for a tax period. This video will guide you how to file GSTR-3B NIL return in case of no business activity. NIL return may 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 or services and do not have any liability for that particular tax period.



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 NIL 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. Please read the message and click OK to proceed.

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

A. Do you want to file Nil return? *

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.

Yes NO

B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period? (Table 3.1) *

Yes NO

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

Yes NO

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

Yes NO

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

Yes NO

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

Yes NO

G. Do you have any tax liability due to GST TRAN-17 (System-populated) (Table 6) *

Yes NO

On the first question, do you want to file NIL return? Click Yes. This will disable all other radio buttons. Click Next to proceed. You can click the Preview Draft GSTR-3B button, to download and view the GSTR-3B summary page. Select the Declaration checkbox. Select your name.



Now click File GSTR-3B with DSC button 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 to go back and download the filed return from Download Filed GSTR-3B button. And if you go back to the Returns dashboard, status of the GSTR-3B return will be shown as Filed. It's that simple.



Form GSTR-3B is a simplified summary return by a normal taxpayer to declare GST-related liabilities for a tax period. In case you do not have any outward supply, do not have any reverse charge liability, do not intend to take any input tax credit in the current tax period and do not have any pending tax liability of previous period tax, interest or late fee, you must file NIL Form GSTR-3B.

The facility to file NIL Form GSTR-3B on GST Portal was already available and now you can also file NIL Form GSTR-3B by just sending an SMS. This video will guide you how to file NIL Form GSTR-3B through SMS. Any authorized signatory can file NIL Form GSTR-3B through SMS on behalf of the taxpayer.



In case you need any assistance to file NIL form GSTR-3B through SMS, you can send SMS in specified format as Help space 3B 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 GSTR-3B for a GSTIN for the period is shown in the specified format.



As an authorized signatory, send this SMS to 14409 from your registered mobile number. After receiving SMS, GST Portal will validate if you can file NIL form GSTR-3B. You will receive appropriate response message on the same mobile number from which SMS was sent. 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 3B 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 e-mail ID of authorized signatory intimating successful NIL filing. In case your code is incorrect or expired or you have already filed the return or saved some details online, then you will receive an error message. Be cautious. If you end up sending invalid code more than thrice, your GSTIN and mobile number will be blocked for 24 hours. But don't worry. You can file NIL form GSTR-3B on GST portal or wait for 24 hours before you file NIL return through SMS. Once you have filed the return, you can also track the status of return after logging to the GST portal. It's that simple.



In this video, you will learn how to troubleshoot schema validation error while uploading the JSON file in form GSTR-3B. Assuming that you have already generated the JSON file using the offline tool to upload GSTR-3B details.

Offline Upload for GSTR3B

Upload

Returns File Upload

Choose File No file chosen

Open successful file upload any previous saved GSTR-3B return data would be lost. Tables and Preview would reflect only the last uploaded details.

Upload History

Date	Time	Reference id	Status	Error Report
12/05/2020	15:45:46	78705bca-f1e9-4ff8-90c7-af0c2907683e	Processed	NA
12/05/2020	15:43:59	2ef43bfe-73cd-4aaa-8f9c-b222aac118b9	Error Occurred	Error in json structure validation. If error persists quote error number RT-SCVU101 when you contact customer care for quick resolution.
12/05/2020	15:37:41	5b471f3b-05d8-4667-	Error	Error in json structure validation. If error persists quote error number RT-SCVU101

Click Choose File to upload the JSON file. Select the location where you have saved the JSON file and click Open. Notice the error in JSON structure validation. This error is displayed when you edit the JSON file and then try to upload the same on GST Portal.

GSTR-3B
[See rule 61(5)]

GSTIN	G78FSP55061NZZ	Year	2019-20	Sheet Status:	Validation Successful
Legal name of the registered person	Bhogavalli shalaja	Month	March		

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

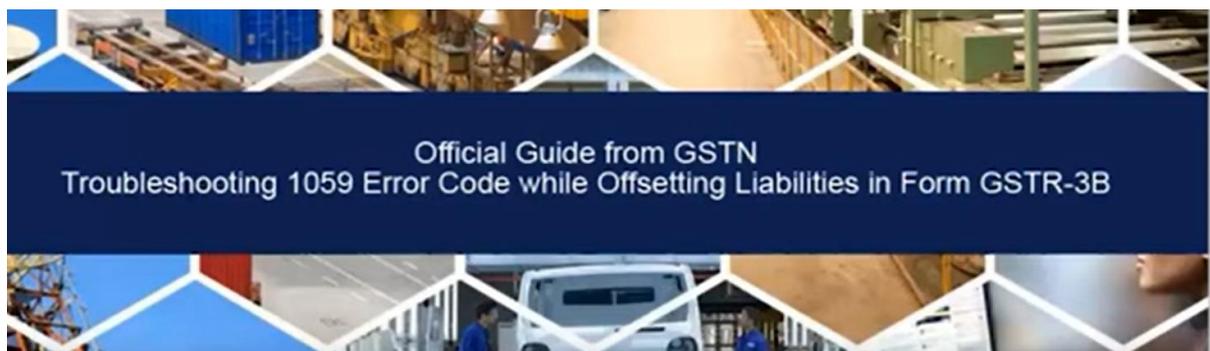
Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward Taxable supplies (other than zero rated, nil-rated and exempted)	₹ 1,00,000.00	₹ 0.00	₹ 500.00	₹ 500.00	₹ 0.00
(b) Outward Taxable supplies (zero rated)	₹ 0.00	₹ 0.00			₹ 0.00
(c) Other Outward Taxable supplies (Nil rated, exempted)	₹ 0.00				
(d) Inward supplies (liable to reverse charge)	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
(e) Non-GST outward supplies	₹ 0.00				
Total	₹ 1,00,000.00	₹ 0.00	₹ 500.00	₹ 500.00	₹ 0.00

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5

Let us see now how to fix this issue. Go to GSTR-3B Offline Tool where you have saved the GSTR-3B details and click Generate File. JSON file is generated. Click OK. Do not make any changes to the JSON file using any tool.

Login to the GST portal and upload the newly generated JSON again. Select the location where you saved the new JSON file and click Open. Notice that the file is successfully uploaded on GST portal. It's that simple to fix this error.



In this video, you will learn how to troubleshoot 1059 error code while offsetting the liabilities in form GSTR-3B. Assuming that you have already saved the details and now you want to offset the liabilities. Click on Make Payment or Post Credit to ledger button to offset the liabilities. Click Yes. During offsetting of liabilities, you may face 1059 error as displayed on screen.

❗ Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge 

❗ Late fee for the month includes late fee charged due to delay in filing of GSTR-1, GSTR-4 (Taxpayers who have opted out from Composition and late fee was not paid fully in the GSTR-4 of that tax period) and previous month's late fee charged due to delay in filing of GSTR-3B. The computation is based on the formula: [Date of Filing – Due date of Filing] * ₹25/day (in case of any liability) or ₹10/day (in case of nil liability) per Act (CGST/SGST). To view details of late fee click on 'Late Fees'. 

❗ The liability appearing in the below table may also include the liability that would have arisen on rectification/ revision of credit availed in any along with the liability declared in separate tables of GSTR-3B. An intimation to this effect is already mailed to you on such and the amount can be reconciled from the same. 

Error Message

⚠ The information found in form seems old and invalid. Please save your form again in each section and then try to Proceed with Payment. If error still persists quote error number RT-3BAS1059 when you contact customer care for quick resolution. 

This error is displayed in case you have not saved Form GSTR-3B details before offsetting your liabilities. Let us see now how to fix this issue. Go back to Form GSTR-3B dashboard. Click Save GSTR-3B to save the data. A confirmation message is displayed that save request has been received. Once you have saved the data, click on Proceed to Payment. Click on Make Payment or Post Credit to Ledger button to offset the liabilities. Click Yes. A confirmation message is displayed that liability has been offset successfully. You can now proceed further to file Form GSTR-3B. It's that simple to fix this error.

Now moving further, we can have this video also GSTR-4 How GST R4 can be filed by composite dealer because they are supposed to have less compliances under GST. So manual is also given over here for CMP-08 filing, which is a quarterly return for composite dealer under section 10 and also annual return of GSTR-4 to be filed by this composite dealer who is not supposed to charge tax in his bill. So this video we will run for you GSTR-4.

Filing Form GSTR-4 - Quarterly Return by Composition Taxpayer (Till FY 2018-19)

 User Manual

 FAQs



00:09:00

Filing Form GSTR-4 - Return for Financial Year by Composition Taxpayer (FY 2019-20 Onwards)

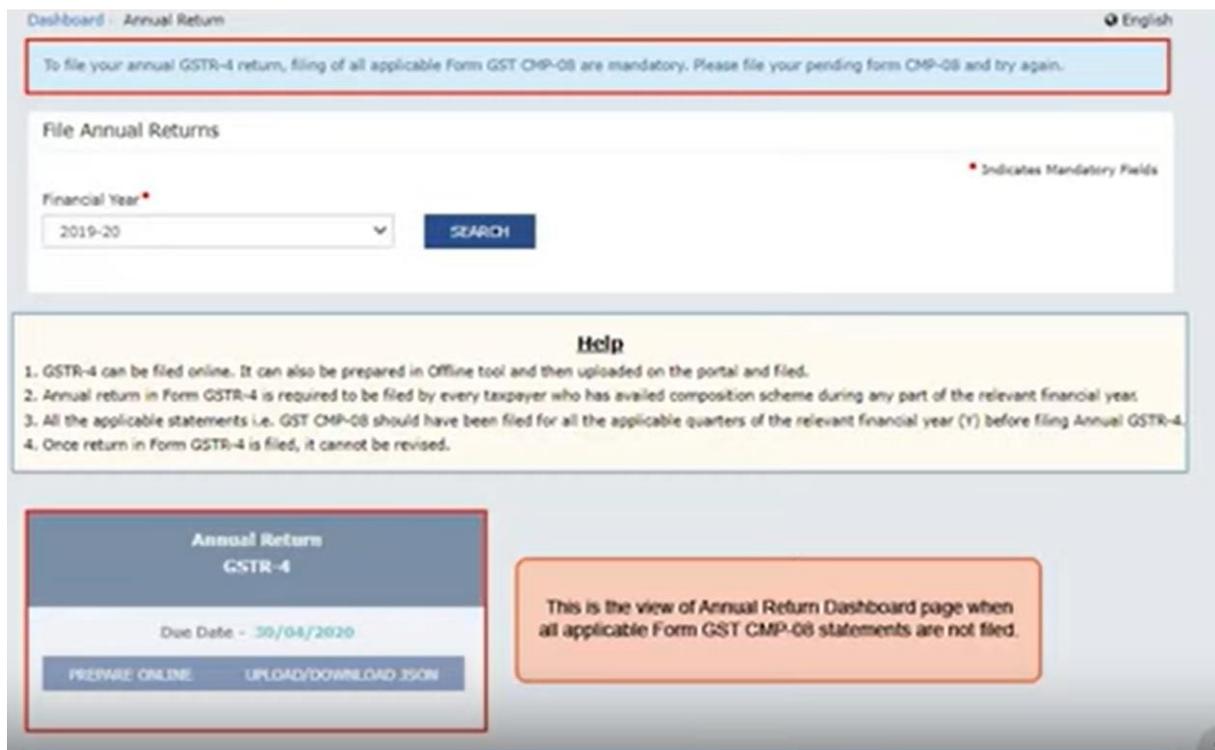
 User Manual

 FAQs

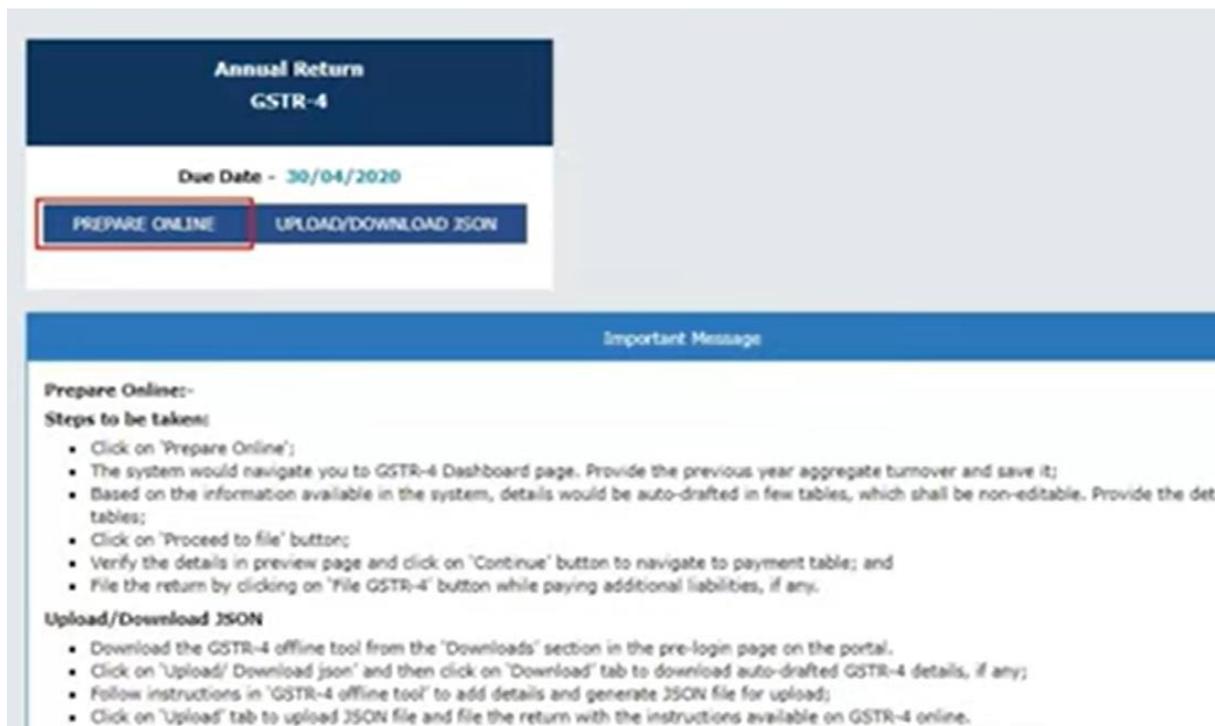
Form GSTR-4 annual return is a yearly return which is to be filed once for a particular financial year. It is to be filed by the registered taxpayer who has opted for composition scheme any time or was in composition scheme for any duration during that financial year. Before filing GSTR-4 annual return, you must ensure that you have filed all applicable Form CMP-08 quarterly statements for the financial year. Once filed, Form GSTR-4 annual return cannot be revised. Let us see how to file this return in this video.



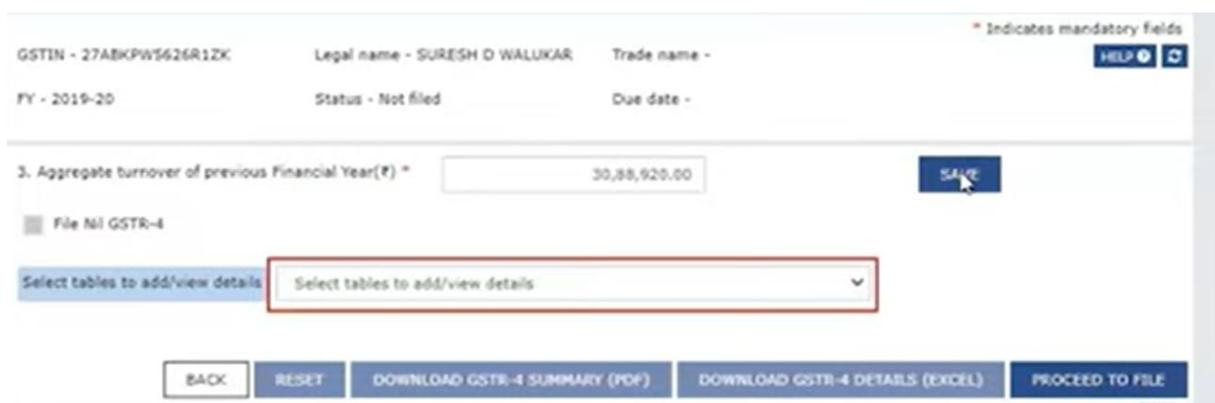
Login to the GST Portal with your credentials. And from your dashboard screen, either click the Annual Return button or go to Services, Returns and click the Annual Return link. Both these actions will take you to the File Annual Returns page. Select the financial year from the drop-down list and then click the Search button. GSTR-4 tile for filing Form GSTR-4 will be enabled only after filing all applicable Form CMP-08 statements for the financial year. Let us assume that you have successfully filed Form CMP-08 statements.



Now, carefully read the displayed messages.



You can file Form GSTR-4 Annual Return from this page by clicking on Prepare Online button in the GSTR-4 tile. The GSTR-4 Annual Return Dashboard page is displayed. Enter the aggregate turnover of previous financial year and click Save. A confirmation message is displayed for successful saving of data. If you have not made any outward supply, not received any goods or services and do not have any tax liability, then click File NIL GSTR-4 checkbox to file NIL GSTR-4 annual return.



If you have made any outward supply, have received any goods and services or have any tax liability during the financial year, then click Select Tables to add or view details drop-down list to view the tables and enter details. To add details of inward supplies received from a registered supplier other than reverse charge, select Table 4A from the drop-down list. Enter the GSTIN of the supplier. Once GSTIN is entered, trade or legal name of the supplier is auto-populated.

Click the Add button. Enter the tax rate wise details of all the supplies received from a particular GSTIN during the financial year.

4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)

You can click the Help button to view the Help related to this page.

HELP

Add details

* Indicates mandatory fields

Supplier GSTIN * Trade/Legal name of supplier (Name of state/UT) * Add details

To search in the list of added records, enter the relevant text/value in the Search field.

To download the added details in the CSV format, click the Download CSV link.

Processed records (Validated successfully)

Search: Q Search Records Per Page: 10 Download CSV

Sr. no.	Supplier GSTIN	Trade/Legal name	Place of supply (Name of state/UT)	Taxable value (₹)	Integrated tax (₹)	Cess (₹)	Action		
1.	278KHFK383798ZB	Manish Koul	Maharashtra	8,18,770.00	0.00	0.00	 		
2.	27AABMH6447A1ZA	FINANCIAL POWER SOFTWARE TECHNOLOGY PRIVATE LIMITED	Maharashtra	75,438.00	0.00	6,789.42	6,789.42	0.00	 
3.	27ELFPP5868D2ZN	Premod Shetty	Maharashtra	39,71,034.50	0.00	2,98,441.67	2,98,441.67	0.00	 

To view records per page, select the required number of records from the drop-down list.

You may click edit or delete to amend or delete any details, if required.

< Previous 1 Next >

To enter details for a different tax rate, click the Add button. Once all the details are entered, click Save. You can enter details related to other GSTINs from here. To download the added details in the CSV format, click the Download CSV link. Similarly, you can add details in Table 4B, Table 4C, and Table 4D. In Table 6, data related to inward supplies will be auto-populated from Table 4B, 4C and 4D once you have clicked Proceed to File button in Returns Dashboard page. Let's first enter the outward supplies against applicable tax rates and save.

Select tables to add/view details

5. Summary of CMP-08

5. Summary of self-assessed liability as per FORM GST CMP-08 (Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

HELP

Sr. no.	Description	Value (₹)	Amount of tax			Ces
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	
1.	Outward supplies (including exempt supplies)	1,09,80,840.00		50,884.80	50,884.80	
2.	Inward supplies attracting reverse charge including import of services	3,78,160.00	16,506.00	20,792.00	20,792.00	
3.	Tax paid (1+2)	1,13,59,000.00	16,506.00	71,676.80	71,676.80	
4.	Interest paid, if any		0.00	0.00	0.00	

Table 5 summarizes the statements filed in Form CMP-08. These details are auto-populated and are non-editable. Amount of TDS and TCS credits are auto-drafted in Table 7 based on the returns filed by TDS and TCS taxpayers and accepted by you during the financial year. Click Back to go to the Form GSTR-4 Annual Return Dashboard page and click Proceed to File button to file Form GSTR-4 Annual Return. A confirmation message is displayed that the Proceed to File request has been received and to check the status in some time.

You can now go to Table 6 to view system-computed inward supplies based on inputs provided in Table 4B, 4C, and 4D. Now, go back to GSTR-4 Annual Return Dashboard page. Here, you can click the Download GSTR-4 Summary PDF button to download the Form GSTR-4 Summary in PDF format.

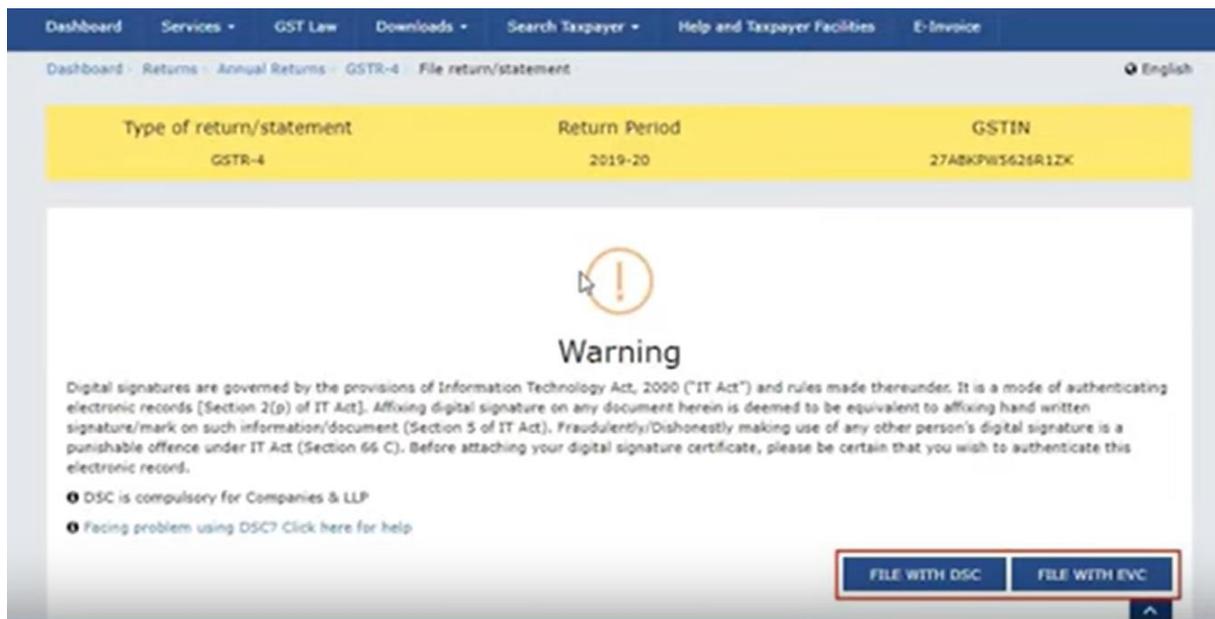
Review the summary of entries entered in different tables. If the summary of details provided in different tables is found to have been entered correctly and status is shown as Ready to File, click Proceed to File button. Review Form GSTR-4 is displayed. Click the Continue button. The table 8 is displayed. Cash balance as on date in electronic cash ledger is displayed. Payment of tax table displays the amounts of tax payable and already paid in form CMP08.

Net liabilities is calculated as tax payable reduced by tax amount already paid and adjusting negative liability. If there are any interest liabilities to be declared, the same can be declared here. If form GSTR-4 is not filed by the due date, GST Portal will calculate the late fee and show the same here. This column reflects the cash required to be paid through Chalan after adjusting the amount as available in electronic cash ledger. Create Chalan button will be enabled only if you don't have sufficient cash balance to offset the tax, interest and late fee payable.



The screenshot displays a web form with several input fields at the top, each containing the value '0.00'. One field is labeled 'User Input'. Below these fields is a declaration checkbox with the text: '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.' Underneath the declaration is a dropdown menu for 'Authorised Signatory' with 'SURESH WALUKAR' selected. At the bottom of the form, there are five buttons: 'BACK', 'CREATE CHALLAN', 'DOWNLOAD GSTR-4 SUMMARY (PDF)', 'DOWNLOAD GSTR-4 DETAILS (EXCEL)', and 'FILE GSTR-4'. The 'FILE GSTR-4' button is highlighted with a red rectangular border.

Once the liabilities are paid, additional cash required will become zero and then you can file GSTR-4 by selecting the Declaration checkbox and the name of the authorized signatory and clicking this button.

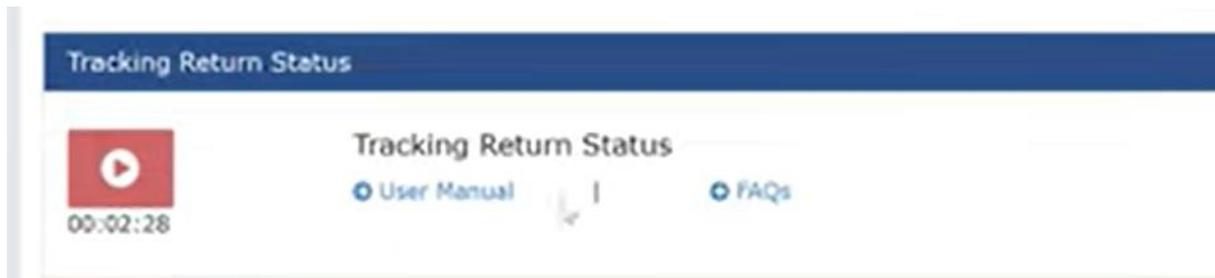


Click the File with DSC or File with EVC button to file the return. After successful verification, the status is shown as Filed. It's that simple.

We also have a manual over here. So, this way we have GSTR-4A, GSTR-5, 5A, 6, 7. You can click over here at any window wherever you have any query or any doubt. You can go through this user manual and help. It will help you to solve your problem.

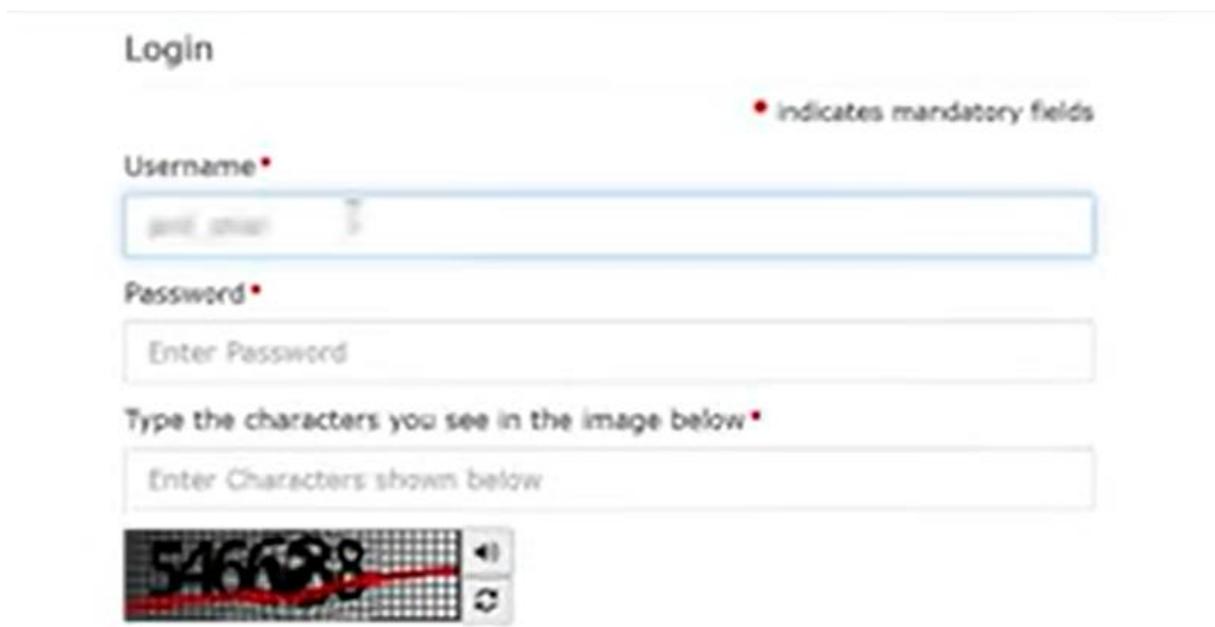


So here GSTR-11 is also there. UI number is for special character agencies like embassies. You can see how they will file their GSTR-11.



Tracking your status, you can always have this video again and you can also see whatever returns you have filed. This is a complete guideline for return filing under help and taxpayer facility.

So, friends, after going through these all videos and the educational material lying or available on GST portal, most of the things are now clear to us and we can use GST portal like a regular user. So, I being a regular user because I am a registered person under GST, I will show you how the GST portal works on real time basis when you are logging into.



So, for that because I am a registered person, so I will go to login straight away. So here I will login it and it will ask me for my user-name. So, I will write my username over here then I will enter my password. Then we'll enter over here CAPTCHA. And we'll proceed further. So now I have logged into GST portal. So, the same things what we were seeing earlier are appeared over here. So, dashboard we are looking. So here my name is given over here as a GST consultant. So, return filing preference I have chosen monthly base. I can change from here. And this is the record shown by GST portal about filing of my returns.

Welcome ANIL SHARMA to GST Common Portal
Return filing preference (Apr-Jun 2024) : Monthly (Change)

Returns Calendar (Last 5 return periods)

GSTR-1 / IFF	Jan - 2024 Filed	Feb - 2024 Filed	Mar - 2024 Filed	Apr - 2024 Filed	May - 2024 Filed
	Jan - 2024 Filed	Feb - 2024 Filed	Mar - 2024 Filed	Apr - 2024 Filed	May - 2024 Filed

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

I have filed returns for last five months. So GSTR-1 is filed for month of January, February, March, April, May. We are in June right now. GSTR-3B are also been filed for January, February, March, April, May. So, date of filed return is also coming over here. So, this is about my filing of return and the GST portal is showing me like that. So, there are other options available over here. So mainly we go to dashboard and others are the services which are being rendered by GST portal. If I click over here again services of registration is there.



Ledgers as we talked about electronic cash ledger, electronic liability ledger, electronic credit ledger, payments towards demand, negative liability assessment and then electronic credit reversal and reclaim. This is a recently introduced feature of electronic credit reversal and reclaimed statement. So, if we see about this electronic cash ledger how it looks like. We will click over here and financial year for which we want to see the month for which we want to see and the balance available to me as on 21st June 2024 that is there in my cash ledger.

So electronic cash ledger I can open it from here also. So he's asking the time from which date I want to see my cash ledger. So if we are in financial 2024-25, we can see it from 1st April till

date or up to 15th of June. So, we can see up to 15th of June. 'Go' and now this cash ledger is opened. So here date of deposit of any amount made by me, time of deposit, reporting date, bank reference is there, tax period is there, opening balance; so, we can see by scrolling it towards this. So, I have opening balance of 225 rupees and it is lying in CESS account because at the beginning of the when we just started using GST portal by mistake instead of paying tax into IGST CGST or UTGST or state GST we selected the option of CESS so this amount is still lying over here. If I want to get it transferred to other balances I can transfer as we discussed in my previous slides.

So here whenever I will deposit cash it will get credited to my account. So here they have used same column for debit and credit. So, when I will deposit it, it will show credit balance and if I will debit it to then it will be debited and will be reduced. So here type of transaction means if it is a debit transaction or a credit transaction, it will appear over here. So, by having debit means I am reducing my cash and by crediting means I have deposited my cash. So, credit means deposit and debit means withdrawal or use against the payment of tax. So, my closing balance as on 15th of June because my period is 15th of June from 1st April to 15th of June. So, my closing balance on 15th of June under cess column is 225. Under UT tax or state GST it is NIL. Under central tax it is NIL. Under IGST it is NIL. So total amount is 225.

So, whenever you have to pay, suppose, if you are supposed to pay IGST in cash, then it must be selected at IGST and it will appear over here. And if you want to pay CGST then you have to select CGST and it will appear over here. So individual account is maintained because IGST is concerned with central pool because it is interstate transaction and tax has to be transferred to a state where actual goods are consumed. And CGST this is relating with intra-state sales where CGST and SGST is charged. So, in case of intra-state sale, we have to deposit these two taxes; means central tax as well as UTGST or state GST. Because central tax will go to central government and UTGST or state GST will go to respective state. So, this way we will have to while creating challan when we will create challan for payment of tax, we have to select CGST, SGST, IGST or whatever the payment is there, so accordingly it will appear over here. So, whenever we paying also when we will pay means we are using cash for the payment of GST then again, we have to select it whether it is for IGST payment is for CGST or SGST and accordingly over here the transaction type will appear that is debit because I am paying now, I am setting it off. So, setting-off will be done through 3B, GSTR-3B. That we will also see.

So, this is my cash ledger maintained at GST portal for my name my GST number. Coming back to our main dashboard. So here file GST PMT-09 to transfer the amount within same GST number.

Electronic Cash Ledger

Financial Year	Month	Cash balance as on date :- 21-06-2024
2024-2025	June	₹ 225.00

- [Electronic Cash Ledger](#)
- [File GST PMT-09 for transfer of amount\(within same GSTIN\).](#)
- [File GST PMT-09 for transfer of amount\(to different GSTIN on same PAN\).](#)
- [View Filed GST PMT-09](#)

Click to transfer cash balance by filing GST PMT-09

So, if you want to transfer the amount you can use this option and this option also. And if you want to see the GST PMT-09 file you can view over here.