

# GSTR3B

## 1. What is GSTR 3B?

A normal taxpayer is required to file GSTR 1, 2, & 3 returns for every tax period. In case of extension of due dates for filing of GSTR 1 and GSTR 2, GSTR 3B needs to be filed in addition to the GSTR 3. GSTR 3B is a simplified summary return and the purpose of the return is for taxpayers to declare their summary GST liabilities for the tax period and the discharge of these liabilities in a timely manner so as to ensure the Central and State Governments receive their revenues in time.

## 2. Who needs to file the GSTR 3B?

All normal taxpayers and casual taxpayers are required to file the GSTR 3B in addition to GSTR 3 every time there is an extension of due dates of filing for GSTR 1 and GSTR 2.

## 3. From where can I file GSTR 3B?

GSTR 3B can be filed from the returns section of the GST Portal. In the post login mode, you can access it by going to Services > Returns > Returns Dashboard. After selecting the financial year and tax period, GSTR 3B, if applicable, in the given period will be displayed.

## 4. By when do I need to file the GSTR 3B?

Specified Due dates for filing of GSTR 3B, 1, & 2 will be notified by the Commissioner for every situation separately.

## 5. What is the due date for filing the GSTR 3B for the tax periods immediately after the appointed date (July and August 2017)?

For the first two months of GST rollout (July and August 2017), below are the notified due dates.

S. No.	Month	GSTR 3B	GSTR 1	GSTR 2
1	July, 2017	20th Aug,2017	1st to 5th September 2017	6th to 10th September 2017
2	Aug, 2017	20th Sept,2017	16th to 20th September 2017	21st to 25th September 2017

## 6. Will there be any invoice matching in GSTR 3B?

No, all the details in GSTR 3B will be purely based on user input and the taxes will be paid based on the table 6 of GSTR 3B (refer to the Rules available on the CBEC website applicable for GSTR 3B Form).

## **7. Will the Utilize cash/ITC functionality be available for discharging return related liabilities?**

No, all the details in GSTR 3B will be declared in a consolidated manner by the taxpayer and the taxes will be paid based on the table 6 of GSTR 3B (refer to the CGST/SGST Rules available on the GSR council website applicable for GSTR 3B Form).

## **8. What will happen if my declared liabilities in GSTR 3B are different from that of my GSTR 3 which I will file later?**

Upon generation of GSTR 3, if liabilities are different from those declared in GSTR 3B, the system will update the delta (difference) between GSTR 3B and GSTR 3 automatically.

Note: In case of an upward revision, you will be liable to pay interest on the differential amount.

## Creation and Submission of GSTR3B

### How can I create and submit GSTR3B?

A normal taxpayer is required to file GSTR 1, 2, & 3 returns for every tax period. In case of extension of due dates for filing of GSTR 1 and GSTR 2, GSTR 3B needs to be filed in addition to the GSTR 3.

To create and submit GSTR3B, perform the following steps:

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



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.
5. Click the **SEARCH** button.



6. 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 GSTR3B tile, click the **PREPARE ONLINE** button.

**Note:** The due date for filing GSTR3B is displayed on this page.

<p><b>Details of outward supplies of goods or services</b> GSTR1</p> <p><b>Due Date - 10/08/2017</b></p> <p>PREPARE ONLINE    PREPARE OFFLINE</p>	<p><b>Creation and Submission of Addendum to GSTR1</b> GSTR1A</p> <p><b>Due Date - 17/08/2017</b></p> <p>PREPARE ONLINE    PREPARE OFFLINE</p>	<p><b>Inward supplies received by taxpayer</b> GSTR2</p> <p><b>Due Date - 15/08/2017</b></p> <p>PREPARE ONLINE    PREPARE OFFLINE</p>
<p><b>Auto Drafted details</b> GSTR2A</p> <p>VIEW    DOWNLOAD</p>	<p><b>Monthly Return</b> GSTR3</p> <p><b>Due Date - 20/08/2017</b></p> <p>GENERATE GSTR3</p>	<p><b>Monthly Return</b> GSTR3B</p> <p><b>Due Date - 20/08/2017</b></p> <p>PREPARE ONLINE</p>

The **GSTR-3B – Monthly Return** page is displayed.

Dashboard > Returns > GSTR3B English

### GSTR-3B - Monthly Return ↻

GSTIN - 18GDDPS5160P3ZP FY - 2017-18	Legal Name - GAMSENG N SANGMA Return Period - July	Status - Not Filed Due Date - 20/08/2017
-----------------------------------------	-------------------------------------------------------	---------------------------------------------

#### 3.1 Tax on outward and reverse charge inward supplies

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

#### 3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹0.00	₹0.00

#### 4. Eligible ITC

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

#### 5. Exempt, nil and Non GST inward supplies

Inter-State Supplies	Intra-State Supplies
₹0.00	₹0.00

#### 5.1 Interest and Late fee

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

#### 6. Payment of tax

Total Tax Liability -	Cash Paid -
₹0.00	₹0.00
ITC Paid -	
₹0.00	

#### 7. TDS/TCS Credit

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

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

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

There will be several tiles representing Tables to enter relevant details. Click on the tile names to provide requisite details:

[3.1 Tax on outward and reverse charge inward supplies](#): To provide summary details of outward supplies and inward supplies liable to reverse charge and tax liability thereon.

[3.2 Inter-state supplies](#): To provide details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders and taxes thereon.

[4. Eligible ITC](#): To provide summary details of Eligible ITC claimed, ITC Reversals and Ineligible ITC.

[5. Exempt, nil and Non GST inward supplies](#): To provide summary details of exempt, nil and Non GST inward supplies.

[5.1 Interest and Late Fee](#): To provide summary details of Interest and Late fee payable.

[6. Payment of Tax](#): To provide the details of payment of payable taxes, interest and late fee.

### 3.1 Tax on outward and reverse charge inward supplies

To provide details of outward supplies and inward supplies liable to reverse charge, perform the following steps:

1. Click the **3.1 Tax on outward and reverse charge inward supplies** tile.

<b>3.1 Tax on outward and reverse charge inward supplies</b> Integrated Tax ₹0.00 Central Tax ₹0.00 State/UT Tax ₹0.00 CESS ₹0.00	<b>3.2 Inter-state supplies</b> Taxable Value ₹0.00 Integrated Tax ₹0.00	<b>4. Eligible ITC</b> Integrated Tax ₹0.00 Central Tax ₹0.00 State/UT Tax ₹0.00 CESS ₹0.00
<b>5. Exempt, nil and Non GST inward supplies</b> Inter-State Supplies ₹0.00 Intra-State Supplies ₹0.00	<b>5.1 Interest and Late fee</b> Integrated Tax ₹0.00 Central Tax ₹0.00 State/UT Tax ₹0.00 CESS ₹0.00	<b>6. Payment of tax</b> Total Tax Liability - ₹0.00 Cash Paid - ₹0.00 ITC Paid - ₹0.00

2. Enter the **Total Taxable value, Integrated Tax, Central Tax, State/UT Tax** and **Cess** under respective nature of supplies column. In case of other outward supplies (Nil Rated, exempted ) and Non-GST outward supplies, the total taxable value imply the total values of such supplies.

3. Click the **CONFIRM** button.

Dashboard > Returns > GSTR3B > Outward and Reverse Charge Inward English

#### 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 (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated )	₹0.00	₹0.00			₹0.00
(c) Other outward 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				

You will be directed to the GSTR3B landing page and the **3.1 Tax on outward and reverse charge inward supplies** tile in GSTR3B will reflect the added data in a summary form.

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
₹642.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹77.00	₹7,777.00			₹0.00	₹0.00

### 3.2 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:

1. Click the **3.2 Inter-State supplies** 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
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹0.00	₹0.00			₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee		6. Payment of tax	
Inter-State Supplies	Intra-State Supplies	Integrated Tax	Central Tax	Total Tax Liability -	Cash Paid -
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
		State/UT Tax	CESS	ITC Paid -	
		₹0.00	₹0.00	₹0.00	

2. In the section Supplies made to Unregistered Persons, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.
  3. In the **Total Taxable Value** field, enter the total taxable value for each State/UT.
  4. 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 at (a) row in Table-3.1.
  5. Click the **ADD** button to provide details of such supplies for another state.
- Note:** Select the checkbox and click the **REMOVE** button to remove the data added.

Dashboard > Returns > GSTR3B > Inter-state Supplies English

**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**

Supplies made to Unregistered Persons -

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

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders +

6. Similarly, you can enter details for Supplies made to Composition Taxable Persons and Supplies made to UIN holders. Once all details are added, click the **CONFIRM** button.

Dashboard > Returns > GSTR3B > Inter-state Supplies English

**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**

Supplies made to Unregistered Persons +

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders -

<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	20 - Jharkhand	₹56,555.00	₹666.00
<input type="checkbox"/>	Select	₹0.00	₹0.00

You will be directed to the GSTR3B landing page and the **3.2 Inter-State supplies** tile in GSTR3B will reflect the total of taxable value and integrated tax as declared in the details table.

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
₹0.00	₹0.00	₹66,765.00	₹1,75,555.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹0.00	₹0.00			₹0.00	₹0.00

#### 4. Eligible ITC

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

1. 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
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹0.00	₹0.00			₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee		6. Payment of tax	
Inter-State Supplies	Intra-State Supplies	Integrated Tax	Central Tax	Total Tax Liability -	Cash Paid -
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
		State/UT Tax	CESS	ITC Paid -	
		₹0.00	₹0.00	₹0.00	

2. Enter the **Integrated Tax**, **Central Tax**, **State/UT Tax** and **Cess** vales under respective ITC claimed/ ITC reversed/ Ineligible ITC heads.

3. Click the **CONFIRM** button.

Dashboard > Returns > GSTR3B > Eligible ITC English

### 4. Eligible ITC

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<b>(A) ITC Available (whether in full or part)</b>				
(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	₹0.00	₹0.00	₹0.00	₹0.00
<b>(B) ITC Reversed</b>				
(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
<b>(C) Net ITC Available (A) - (B)</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(D) Ineligible ITC</b>				
(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

You will be directed to the GSTR3B landing page and the **4. Eligible ITC** tile in GSTR3B will reflect the total value of Integrated Tax, Central Tax, State/UT Tax and Cess net ITCs.

<b>3.1 Tax on outward and reverse charge inward supplies</b>	<b>3.2 Inter-state supplies</b>	<b>4. Eligible ITC</b>																				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Integrated Tax</td> <td style="width: 50%;">Central Tax</td> </tr> <tr> <td style="text-align: center;">₹0.00</td> <td style="text-align: center;">₹0.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td style="text-align: center;">₹0.00</td> <td style="text-align: center;">₹0.00</td> </tr> </table>	Integrated Tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Taxable Value</td> <td style="width: 50%;">Integrated Tax</td> </tr> <tr> <td style="text-align: center;">₹66,765.00</td> <td style="text-align: center;">₹1,75,555.00</td> </tr> </table>	Taxable Value	Integrated Tax	₹66,765.00	₹1,75,555.00	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Integrated Tax</td> <td style="width: 50%;">Central Tax</td> </tr> <tr> <td style="text-align: center;">₹75,58,576.00</td> <td style="text-align: center;">₹66,20,995.00</td> </tr> <tr> <td>State/UT Tax</td> <td>CESS</td> </tr> <tr> <td style="text-align: center;">₹13,009.00</td> <td style="text-align: center;">₹288.00</td> </tr> </table>	Integrated Tax	Central Tax	₹75,58,576.00	₹66,20,995.00	State/UT Tax	CESS	₹13,009.00	₹288.00
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### 5. Exempt, nil and Non GST inward supplies

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

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

<b>3.1 Tax on outward and reverse charge inward supplies</b>	<b>3.2 Inter-state supplies</b>	<b>4. Eligible ITC</b>																				
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<b>5. Exempt, nil and Non GST inward supplies</b>	<b>5.1 Interest and Late fee</b>	<b>6. Payment of tax</b>																				
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2. Enter the **Inter-state and Intra-state supplies** under respective Nature of Supplies head.
3. Click the **CONFIRM** button.

Dashboard > Returns > GSTR3B English

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	₹0.00	<input type="text"/>
Non GST supply	₹0.00	₹0.00

CANCEL
CONFIRM

You will be directed to the GSTR3B landing page and the **5. Exempt, nil and Non GST inward supplies** tile in GSTR3B will reflect the total value of Inter-state and Intra-state supplies.

<b>5. Exempt, nil and Non GST inward supplies</b>	<b>5.1 Interest and Late fee</b>	<b>6. Payment of tax</b>																				
<table border="0"> <tr> <td>Inter-State Supplies</td> <td>Intra-State Supplies</td> </tr> <tr> <td>₹60,701.00</td> <td>₹8,57,743.00</td> </tr> </table>	Inter-State Supplies	Intra-State Supplies	₹60,701.00	₹8,57,743.00	<table border="0"> <tr> <td>Integrated Tax</td> <td>Central Tax</td> </tr> <tr> <td>₹0.00</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	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<table border="0"> <tr> <td>Total Tax Liability -</td> <td>Cash Paid -</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> <tr> <td>ITC Paid -</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table>	Total Tax Liability -	Cash Paid -	₹0.00	₹0.00	ITC Paid -		₹0.00	
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### 5.1 Interest and Late Fee

To add details of the Interest and Late fee payable, perform the following steps:

1. Click the **5.1 Interest and Late Fee** tile.

<b>3.1 Tax on outward and reverse charge inward supplies</b> Integrated Tax ₹0.00 Central Tax ₹0.00 State/UT Tax ₹0.00 CESS ₹0.00	<b>3.2 Inter-state supplies</b> Taxable Value ₹0.00 Integrated Tax ₹0.00	<b>4. Eligible ITC</b> Integrated Tax ₹0.00 Central Tax ₹0.00 State/UT Tax ₹0.00 CESS ₹0.00
<b>5. Exempt, nil and Non GST inward supplies</b> Inter-State Supplies ₹0.00 Intra-State Supplies ₹0.00	<b>5.1 Interest and Late fee</b> Integrated Tax ₹0.00 Central Tax ₹0.00 State/UT Tax ₹0.00 CESS ₹0.00	<b>6. Payment of tax</b> Total Tax Liability - ₹0.00 Cash Paid - ₹0.00 ITC Paid - ₹0.00

2. Enter the **Integrated Tax, Central Tax, State/UT Tax** and **Cess** under Interest and Late fee heads. The late fee would be system computed based on the number of days elapsed after the due date of filing.
3. Click the **CONFIRM** button.

Dashboard > Returns > GSTR3B > Interest and Late Fee English

**5.1 Interest & late fee payable**

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

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	₹4,444.00	₹0.00	₹0.00	₹0.00
Late Fees		₹0.00	₹0.00	

You will be directed to the GSTR3B landing page and the **5.1 Interest and Late Fee** tile in GSTR3B total value of Integrated Tax, Central Tax, State/UT Tax and Cess.

<b>5. Exempt, nil and Non GST inward supplies</b> Inter-State Supplies ₹60,701.00 Intra-State Supplies ₹8,57,743.00	<b>5.1 Interest and Late fee</b> Integrated Tax ₹45,666.00 Central Tax ₹78,990.00 State/UT Tax ₹6,666.00 CESS ₹68,888.00	<b>6. Payment of tax</b> Total Tax Liability - ₹0.00 Cash Paid - ₹0.00 ITC Paid - ₹0.00
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7. Once all details are added, click the **SAVE GSTR3B (Save at the Form Level)** button at the bottom of the page to save the GSTR3B details.

7. TDS/TCS Credit	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	
₹0.00	

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

[BACK](#) [SAVE GSTR3B](#) [SUBMIT](#) [FILE GSTR-3B WITH DSC](#) [FILE GSTR-3B WITH EVC](#)

A success message is displayed that the data has been added successfully.

Dashboard > Returns > GSTR3B English

### GSTR-3B - Monthly Return ↻

GSTIN - 18GDDPS5160P3ZP	Legal Name - GAMSENG N SANGMA	Status - Not Filed
FY - 2017-18	Return Period - July	Due Date - 20/08/2017

GSTR3B details saved successfully. ✕

8. Click the **SUBMIT** button to submit the GSTR3B.

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

[BACK](#) [SAVE GSTR3B](#) [SUBMIT](#) [FILE GSTR-3B WITH DSC](#) [FILE GSTR-3B WITH EVC](#)

9. A success message is displayed that the GSTR3B is submitted successfully. Once you submit the data, data is frozen and you cannot change any fields in this return. The ITC and Liability ledger will get updated on submission. Click the **BACK** button.

### GSTR-3B - Monthly Return ↻

GSTIN - 18GDDPS5160P3ZP	Legal Name - GAMSENG N SANGMA	Status - Not Filed
FY - 2017-18	Return Period - July	Due Date - 20/08/2017

✔ Submit request has been posted successfully. Values entered are rounded to nearest whole number while posting to Ledgers. ✕

10. Status of the GSRT3B is changed to Submitted. Click the **GSTR3B** tile to make the payment of taxes.

**Note:** The “Payment of Tax” tile is enabled only after successful submission of the return.

## 6. Payment of Tax:

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

1. Click the **6. Payment of Tax** tile.

**Note:** Tax liabilities as declared in the return along with the credits gets updated in the ledgers and reflected in the “Tax payable” column of the payment section. Credits get updated in the credit ledger and the updated balance is available and can be seen while hovering on the said headings of credit in the payment section.

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee		6. Payment of tax	
Inter-State Supplies ₹60,701.00	Intra-State Supplies ₹8,57,743.00	Integrated Tax ₹45,666.00	Central Tax ₹78,990.00	Total Tax Liability - ₹0.00	Cash Paid - ₹0.00
		State/UT Tax ₹6,666.00	CESS ₹68,888.00	ITC Paid - ₹0.00	

2. Click the **CHECK BALANCE** button to view the balance available for credit under **Integrated Tax, Central Tax, State Tax** and **Cess**. The functionality enables the taxpayers to check the balance before making the payment for the respective minor heads.

Description	Tax payable (₹)	Paid through ITC				Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
<b>Other than reverse charge</b>								
Integrated Tax	0.00	0.00	0.00	0.00		0.00	0.00	
Central Tax	0.00	0.00	0.00			0.00	0.00	0.00
State/UT Tax	0.00	0.00		0.00		0.00	0.00	0.00
CESS	0.00				0.00	0.00	0.00	
<b>Reverse charge</b>								
Integrated Tax	0.00					0.00		
Central Tax	0.00					0.00		
State/UT Tax	0.00					0.00		
CESS	0.00					0.00		

BACK CHECK BALANCE OFFSET LIABILITY

The **Check Balance** page is displayed. The page lists the minor head wise balance available as ITC and Cash Balance. Click the **OK** button to go back to previous page.

Check Balance ×

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Cash Balance			ITC Balance			
<b>Integrated Tax (₹)</b>			<b>Integrated Tax (₹)</b>	<b>Central Tax (₹)</b>	<b>State/UT Tax (₹)</b>	<b>CESS (₹)</b>
Tax	Interest	Fee	75,58,576.00	66,20,995.00	13,009.00	288.00
0.00	0.00	0.00				
<b>Central Tax (₹)</b>						
Tax	Interest	Fee				
0.00	0.00	0.00				
<b>State/UT Tax (₹)</b>						
Tax	Interest	Fee				
0.00	0.00	0.00				
<b>CESS (₹)</b>						
Tax	Interest	Fee				
0.00	0.00	0.00				

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**OK**

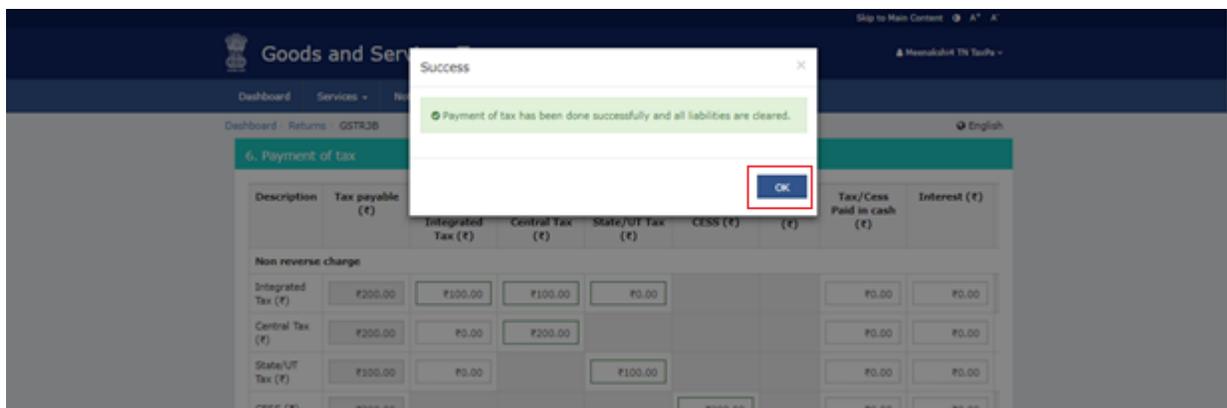
3. Please provide the amount of credit to be utilized from the respective available credit heads to pay off the liabilities, so as the cash.

While providing the inputs please ensure the utilization principles for credit are well adhered otherwise system won't allow for offset of liability.

4. Click the **OFFSET LIABILITY** button to pay off the liabilities.

5. Click the **PROCEED** button.

A confirmation message is displayed. Click the **OK** button.

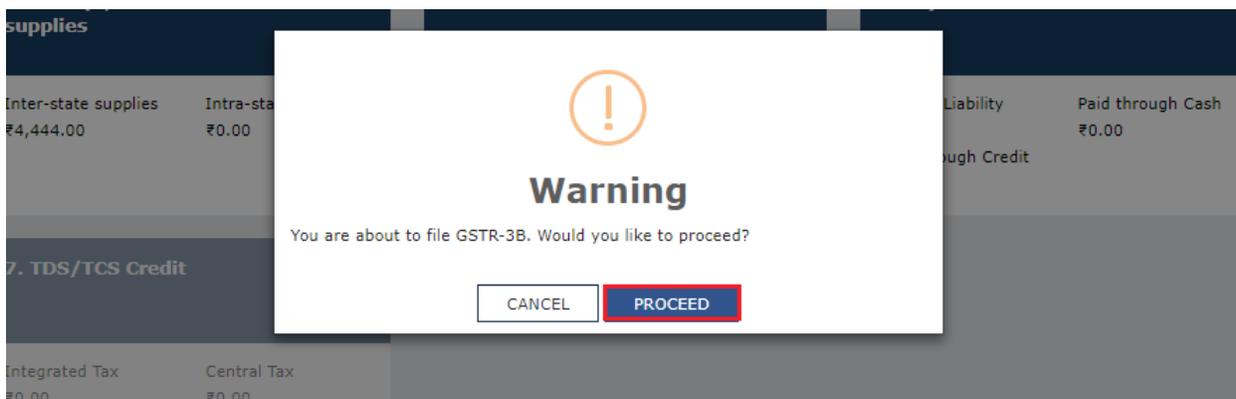


11. Select the checkbox for declaration.
12. From the **Authorised Signatory** drop-down list, select the authorized signatory.
13. Click the **FILE GSTR-3B WITH DSC** or **FILE GSTR-3B WITH EVC** button.



**FILE GSTR-3B WITH DSC:**

- a. Click the **PROCEED** button.



- b. Select the certificate and click the **SIGN** button.

**FILE GSTR-3B WITH EVC:**

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

13. The success message is displayed. Click the **OK** button.
14. Click the **Back** button.



## Filing Successful

GSTR-3B of GSTIN **18GDDPS5160P3ZP** for the month **July 2017** has been successfully filed.

The Acknowledgment Reference Number: is **AA180717000024M**.

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

Status of the GSTR3B return changes to "Filed". You can click the **VIEW GSRT3B** button to view the GSRT3B return.

Auto Drafted details GSTR2A	Monthly Return GSTR3	Monthly Return GSTR3B
<p>VIEW</p> <p>DOWNLOAD</p>	<p>Due Date - 20/08/2017</p> <p>GENERATE GSTR3</p>	<p>Status- Filed</p> <p>VIEW GSTR3B</p>