

Step by step guide on how to file GST Return-3B

1. After login, select Return Dashboard
2. Select Financial Year 2017-18 and Month July. Click Search and Select GSTR-3B
3. Declare your liabilities and ITC claims in Section 3.1 and 4 respectively by clicking on the tiles and furnishing the required information. Transitional ITC cannot be claimed in GSTR 3B. It can be claimed only through TRANS 1 and TRANS 2.
4. Enter details of interest, if payable, in Section 5.1. Late fee will be computed by the system
5. Click on **Save GSTR-3B** button. After you save the data, **Submit** button will get enabled. Please note that after submit, no modification is possible. Hence ensure that details are filled correctly before clicking on **Submit** button.
6. On clicking **Submit GSTR-3B** button, System will post (debit) the self-assessed liabilities including system generated late fee in Liability Register and credit the claimed ITC into ITC ledger.
7. After this the **Payment of Tax** tile will be enabled, please click it and declare your payment details to pay the taxes and offset the liability.
8. **Click CHECK BALANCE** button to view the balance available for credit under **Integrated Tax, Central Tax, State Tax and Cess**. (This includes transitional credit also, if TRAN-1 and 2 are submitted). This will enable you to check the balance before making the payment for the respective minor heads. The balance is also displayed when the mouse is hovered on the applicable data entry field in payment section.
9. Please fill out the section that specifies how you *wants to set-off your liabilities* using a combination of Cash and ITC.
 - a. System checks if you have sufficient Cash/ITC balance.
 - b. It also checks if the Reverse charge liabilities are set-off only through CASH.
 - c. System also checks if all liabilities are set-off. Part payment is not allowed in GSTR-3B. Hence, ensure sufficient balance in Cash and ITC Ledger to Offset liability
 - d. In case of ITC utilisations, the system checks the prioritization rules viz. IGST Credit has to be first utilised for paying IGST liability and remaining for CGST liability and thereafter SGST liability; SGST credit has to be first used for paying SGST liability and then IGST liability; CGST Credit has to be first used for CGST liability and the remaining for IGST Liability; SGST credit cannot be used for paying CGST liability and CGST credit cannot be used for paying SGST liability
 - e. Transition ITC, if available in ITC ledger, can be used for payment of liabilities of GSTR 3B
10. Click the **OFFSET LIABILITY** button to pay off the liabilities
11. Click on declaration statement
12. Select Authorized Signatory filing the Form
13. Click on File GSTR-3B button with DSC or EVC
14. Message for successful filing will appear and Acknowledgement will get generated

For more information please visit

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Create_and_Submit_GSTR3B.htm&rhsearch=3B&rhlterm=3B&rhsyns=%20