

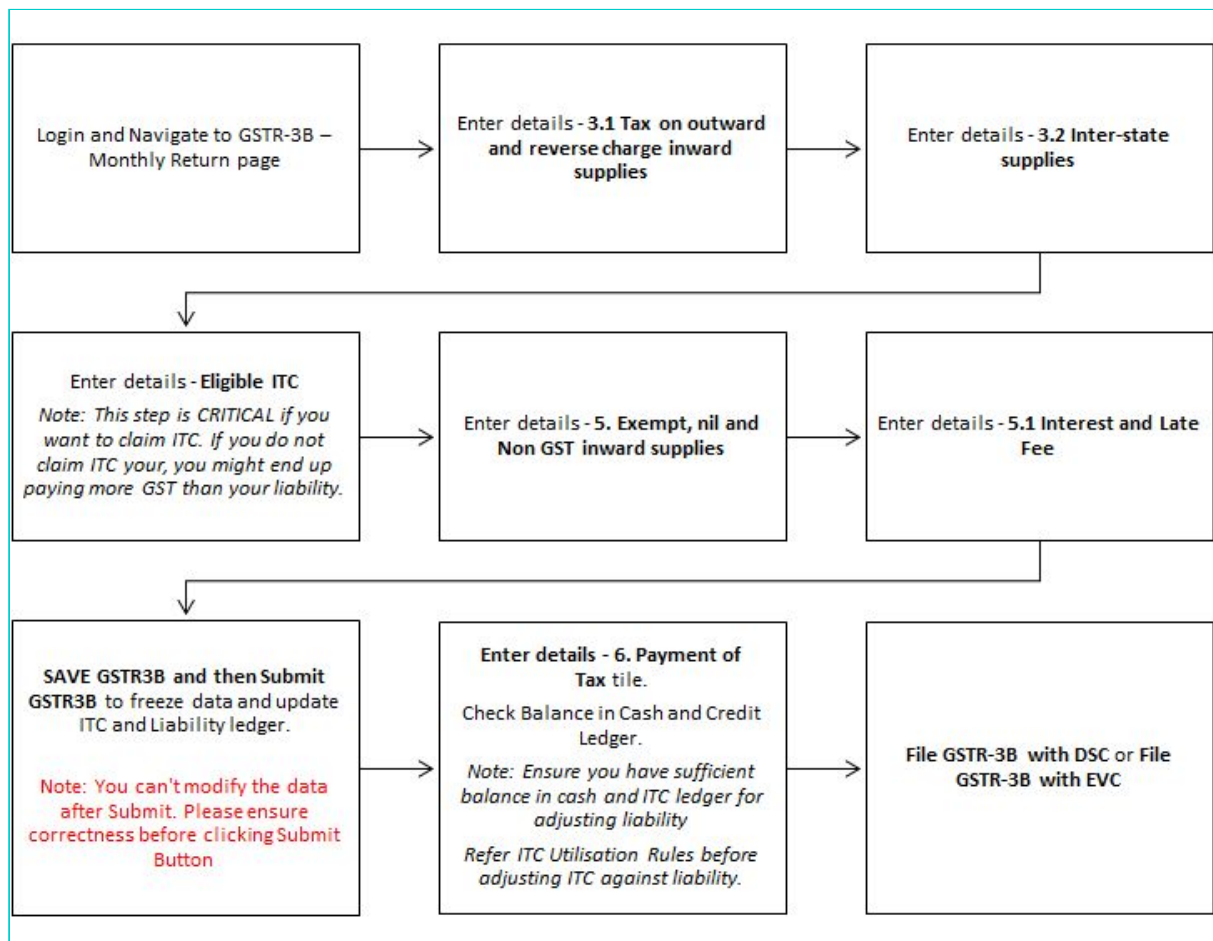
Creation, Submission, Payment of Taxes & Filing of GSTR-3B Return

How can I create, submit, pay taxes and file GSTR-3B return?

A normal taxpayer is required to file Form GSTR 1 & 2, GSTR 3 return 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 by them (in addition to the GSTR 3 return), as and when notified by the government.

Note:

- Taxpayer has to submit GSTR-3B even if there is no business activity. (Nil Return).
- Mismatch report will not be generated based on GSTR-3B rather the same will be generated only after filing of GSTR-1, 2 and 3 for the applicable tax period.
- Amendment of GSTR-3B is not allowed.



To create, submit, pay taxes and file GSTR-3B return, perform the following steps:

1. Login and Navigate to GSTR-3B – Monthly Return page
2. Enter Details in Section - 3.1 Tax on outward and reverse charge inward supplies
3. Enter Details in Section - 3.2 Inter-state supplies
4. Enter ITC Details in Section - 4. Eligible ITC
5. Enter Details in Section - 5. Exempt, nil and Non GST inward supplies
6. Enter Details in Section - 5.1 Interest and Late Fee
7. Submit and Save GSTR-3B
8. Enter Payment Details in Section - 6. Payment of Tax
9. File GSTR-3B

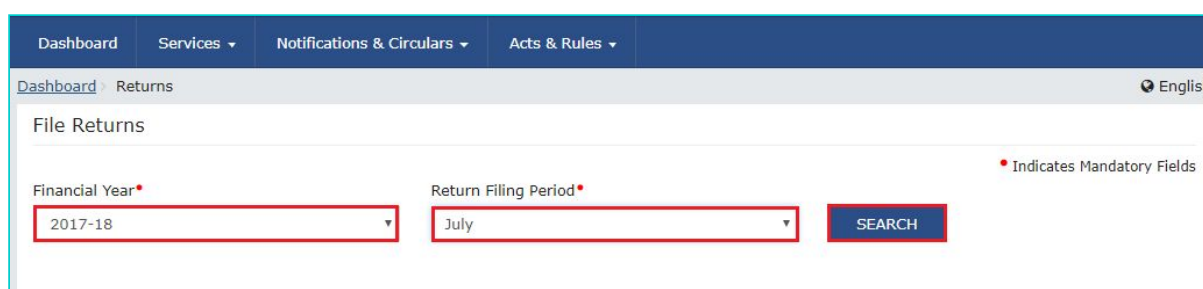
Login and Navigate to GSTR-3B – Monthly Return page

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.



The screenshot shows the 'Services' dropdown menu on the GST Portal. The 'Returns' option is highlighted with a red box. Below the menu, the 'Returns Dashboard' link is also highlighted with a red box. Other visible links include 'Registration', 'Ledgers', 'Payments', 'User Services', and 'View e-Filed Returns'.

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.



The screenshot shows the 'File Returns' page on the GST Portal. It features two dropdown menus: 'Financial Year' with '2017-18' selected, and 'Return Filing Period' with 'July' selected. Both fields are marked with a red asterisk indicating they are mandatory. A red 'SEARCH' button is located to the right of the dropdowns. A legend indicates that the red asterisk denotes mandatory fields.

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 GSTR-3B tile, click the **PREPARE ONLINE** button.

Note: The due date for filing GSTR-3B is displayed on this page.

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

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, for the relevant tax period:

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 tax 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 details of payment of taxes, interest and late fee.

Enter Details in Section - 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.

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

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				

CANCEL CONFIRM

You will be directed to the GSTR-3B landing page and the **3.1 Tax on outward and reverse charge inward supplies** tile in GSTR-3B will reflect the added data in a summary form. The taxpayer is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

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

Enter Details in Section - 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	

Supplies made to Unregistered Persons

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. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.

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. The system will accept only one entry for each place of supply. The details of tax paid on exports may not be entered here.

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

ADD

REMOVE

Supplies made to Composition Taxable Persons

+

Supplies made to UIN holders

+

CANCEL

CONFIRM

Supplies made to Composition Taxable Persons

2. In the section Supplies made to Composition Taxable 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. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.

5. Click the **ADD** button to provide details of such supplies for another state.

Note: Select the checkbox and click the **REMOVE** button if you want to remove the data added. The system will accept only one entry for each place of supply. The details of tax paid on exports may not

be entered here. The information regarding supplies to composition taxable persons has to be based on the information available with the taxpayer.

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 -

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

ADD REMOVE

Supplies made to UIN holders +

CANCEL CONFIRM

Supplies made to UIN holders

2. In the section Supplies made to UIN holders, 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. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.

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. The system will accept only one entry for each place of supply. The details of tax paid on exports may not be entered here. The information regarding supplies to UIN holders has to be based on the information available with the taxpayer.

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"/>	Select	₹0.00	₹0.00

ADD REMOVE

CANCEL CONFIRM

6. 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

ADD REMOVE

CANCEL CONFIRM

You will be directed to the GSTR-3B landing page and the **3.2 Inter-State supplies** tile in GSTR-3B will reflect the total of taxable value and integrated tax as declared in the details table. The taxpayer is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the Return filing process.

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	₹66,765.00	₹1,75,555.00	₹0.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹77.00	₹7,777.00			₹0.00	₹0.00

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

CANCEL
CONFIRM

You will be directed to the GSTR-3B landing page and the **4. Eligible ITC** tile in GSTR-3B will reflect the total value of Integrated Tax, Central Tax, State/UT Tax and Cess net ITCs. The taxpayer is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

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	₹66,765.00	₹1,75,555.00	₹75,58,576.00	₹66,20,995.00
State/UT Tax	CESS			State/UT Tax	CESS
₹77.00	₹7,777.00			₹13,009.00	₹288.00

Enter Details in Section - 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.

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

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	
Non GST supply	₹0.00	₹0.00

CANCEL
CONFIRM

You will be directed to the GSTR-3B landing page and the **5. Exempt, nil and Non GST inward supplies** tile in GSTR-3B will reflect the total value of Inter-state and Intra-state supplies. The taxpayer is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

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

Enter Details in Section - 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.

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

CANCEL
CONFIRM

You will be directed to the GSTR-3B landing page and the **5.1 Interest and Late Fee** tile in GSTR-3B total value of Integrated Tax, Central Tax, State/UT Tax and Cess. The taxpayer is advised to click on **SAVE GSTR-3B** button at the bottom to save the data in the GST system, if he wants to exit at this stage and come back later to complete the filing.

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	

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

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

You have unsaved changes, Please click on SAVE GSTR3B below to save the data.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax ₹110.00	Central Tax ₹110.00	Taxable Value ₹5,555.00	Integrated Tax ₹55.00	Integrated Tax ₹665.00	Central Tax ₹110.00
State/UT Tax ₹110.00	CESS ₹110.00			State/UT Tax ₹0.00	CESS ₹0.00

5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee		6. Payment of tax	
Inter-state supplies ₹3,56,110.00	Intra-state supplies ₹610.00	Integrated Tax ₹0.00	Central Tax ₹555.00	Balance Liability ₹0.00	Paid through Cash ₹0.00
		State/UT Tax ₹5,555.00	CESS ₹55.00	Paid through Credit ₹0.00	

7. TDS/TCS Credit

Integrated Tax ₹0.00	Central Tax ₹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 on the top of the page that the data has been added successfully. The taxpayer is advised to save if he wants to exit after partially entering the data. Once all the details are saved, **SUBMIT** button at the bottom of the page is enabled.

Submit and Save GSTR-3B

8. Scroll down the page and click the **SUBMIT** button to submit the GSTR-3B.

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.

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹110.00	₹110.00
State/UT Tax	CESS
₹110.00	₹110.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹5,555.00	₹55.00

4. Eligible ITC

Integrated Tax	Central Tax
₹665.00	₹110.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹3,56,110.00	₹610.00

5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹555.00
State/UT Tax	CESS
₹5,555.00	₹55.00

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

9. A success message is displayed at the top of the page that the GSTR-3B 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. Status of the GSRT3B is changed to Submitted.

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

GSTR-3B - Monthly Return

GSTIN - 18GDDPS5160P3ZP

Legal Name - GAMSENG N SANGMA

Status - Submitted

FY - 2017-18

Return Period - July

Due Date - 20/08/2017

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

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹110.00	₹110.00
State/UT Tax	CESS
₹110.00	₹110.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹5,555.00	₹55.00

4. Eligible ITC

Integrated Tax	Central Tax
₹665.00	₹110.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹3,56,110.00	₹610.00

5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹555.00
State/UT Tax	CESS
₹5,555.00	₹55.00

6. Payment of tax

Balance Liability	Paid through Cash
₹0.00	₹0.00
Paid through Credit	
₹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

Enter Payment Details in Section - 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 ₹3,56,110.00	Intra-State Supplies ₹610.00	Integrated Tax ₹0.00	Central Tax ₹555.00	Total Tax Liability - ₹0.00	Cash Paid - ₹0.00
		State/UT Tax ₹5,555.00	CESS ₹55.00	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.

6. Payment of tax

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

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 (₹)			
Other than reverse charge								
Integrated Tax	₹100	₹0	₹0	₹0		₹0	₹0	
Central Tax	₹50	₹0	₹0			₹0	₹0	
State/UT Tax	₹50	₹0		₹0		₹0	₹0	
CESS	₹50				₹0	₹0	₹0	
Reverse charge								
Integrated Tax	₹80					₹80		
Central Tax	₹40					₹40		
State/UT Tax	₹30					₹30		
CESS	₹20					₹20		

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

Cash Balance

Integrated Tax (₹)

Tax	Interest	Fee
500.00	300.00	0.00

Central Tax (₹)

Tax	Interest	Fee
500.00	300.00	0.00

State/UT Tax (₹)

Tax	Interest	Fee
500.00	300.00	0.00

CESS (₹)

Tax	Interest	Fee
500.00	300.00	0.00

ITC Balance

Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
200.00	0.00	0.00	20.00

OK

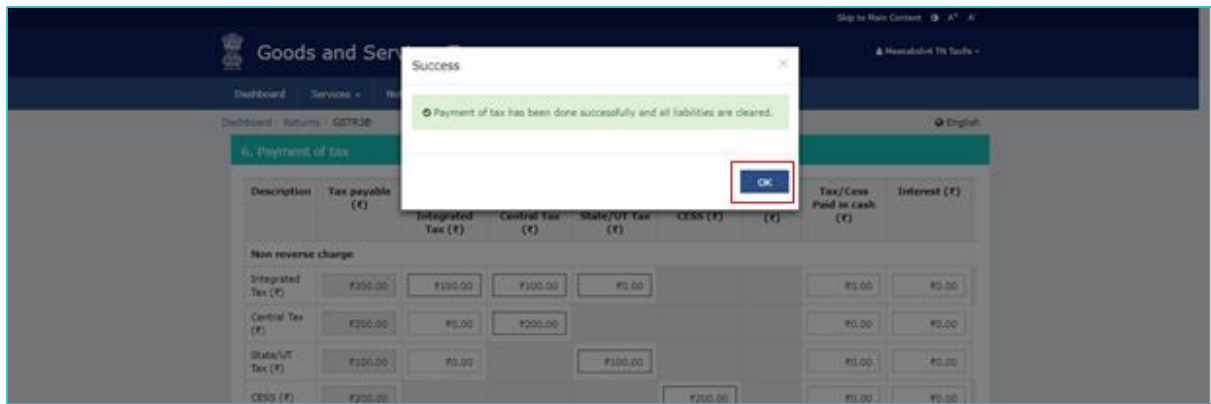
3. Please provide the amount of credit to be utilized from the respective available credit heads to pay off the liabilities, so as the cash.

Note: If there is no/ less balance in Electronic Cash Ledger, create Challan make payment to update the balance in Electronic Cash Ledger. Click [here](#) to refer the FAQs and User Manual on Making Payment.

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.

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



File GSTR-3B

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.

GSTR-3B - Monthly Return

GSTIN - 18GDDPS5160P3ZP
FY - 2017-18

Legal Name - GAMSENG N SANGMA
Return Period - July

Status - Submitted
Due Date - 20/08/2017

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹110.00	₹110.00
State/UT Tax	CESS
₹110.00	₹110.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹5,555.00	₹55.00

4. Eligible ITC

Integrated Tax	Central Tax
₹665.00	₹110.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹3,56,110.00	₹610.00

5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹555.00
State/UT Tax	CESS
₹5,555.00	₹55.00

6. Payment of tax

Balance Liability	Paid through Cash
₹0.00	₹0.00
Paid through Credit	
₹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.

Authorised Signatory

Angad Arora

BACK

SAVE GSTR3B

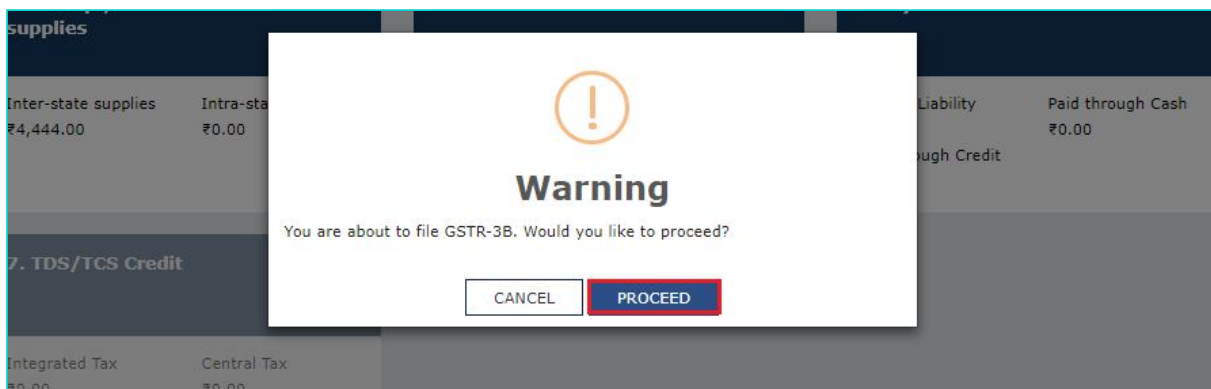
SUBMIT

FILE GSTR-3B WITH DSC

FILE GSTR-3B WITH EVC

FILE GSTR-3B WITH DSC:

- Click the **PROCEED** button.

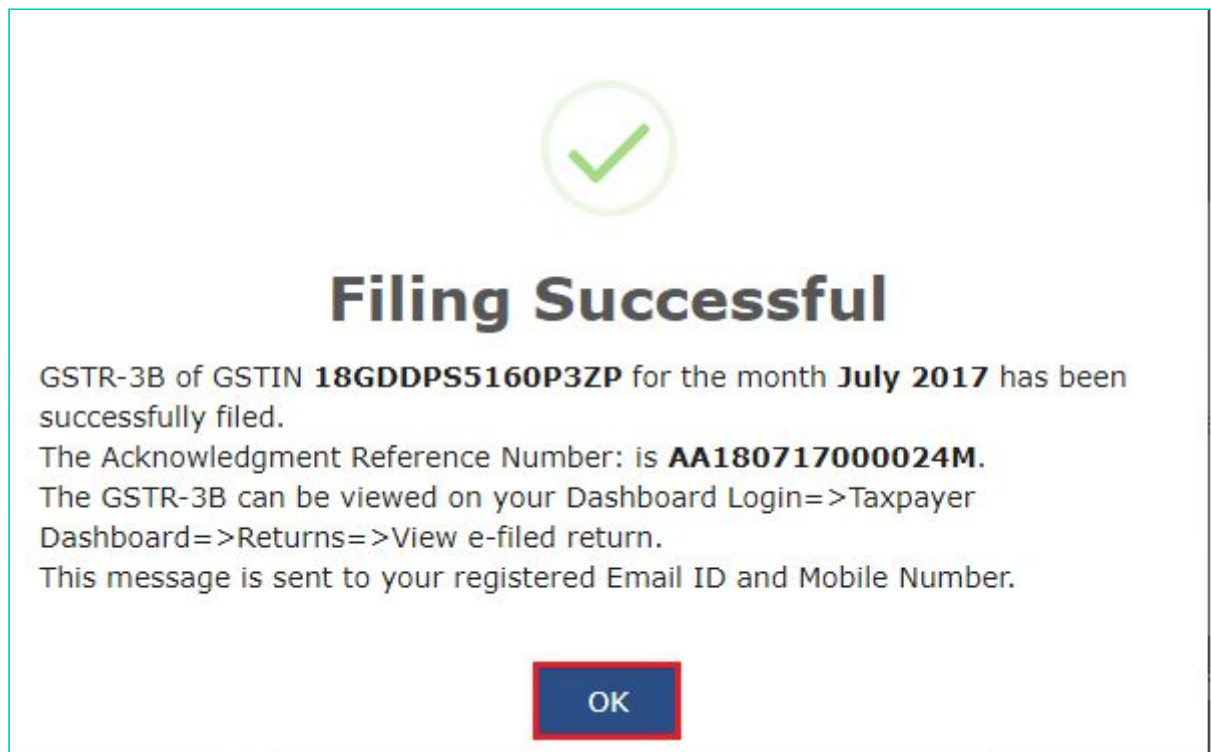


- Select the certificate and click the **SIGN** button.

FILE GSTR-3B WITH EVC:

a. Enter the OTP sent on 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. Scroll down the page and click the **Back** button.

GSTR-3B - Monthly Return

GSTIN - 18GDDPS5160P3ZP

FY - 2017-18

Legal Name - GAMSENG N SANGMA

Return Period - July

Status - Filed

Due Date - 20/08/2017

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹110.00	₹110.00
State/UT Tax	CESS
₹110.00	₹110.00

3.2 Inter-state supplies

Taxable Value	Integrated Tax
₹5,555.00	₹55.00

4. Eligible ITC

Integrated Tax	Central Tax
₹665.00	₹110.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

Inter-state supplies	Intra-state supplies
₹3,56,110.00	₹610.00

5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹555.00
State/UT Tax	CESS
₹5,555.00	₹55.00

6. Payment of tax

Balance Liability	Paid through Cash
₹0.00	₹0.00
Paid through Credit	
₹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

15. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period (Month)** for which you want to view the return from the drop-down list.
16. Click the **SEARCH** button.

Dashboard

Services

Notifications & Circulars

Acts & Rules

Dashboard

Returns

English

File Returns

Financial Year

Return Filing Period

Indicates Mandatory Fields

2017-18

July

SEARCH

Status of the GSTR-3B 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
VIEW DOWNLOAD	Due Date - 20/08/2017 GENERATE GSTR3	Status- Filed VIEW GSTR3B