

# SESSION – 13 & 14

# CONCEPT ON GST

- CA Rajesh Kumar Khetan

# RECAP

What we have learnt so far.....

# RECAP

What we have learnt so far.....

- Need of Accounting

# RECAP

What we have learnt so far.....

- Need of Accounting
- Different form of Business

# RECAP

- Proprietorship

Owned by Individuals

No Separate PAN

Individual's PAN will be firm's PAN

Registration under GST on same PAN

# RECAP

- Partnership

  - Group of Persons

  - Predetermined Sharing

  - Separate Entity therefore separate PAN

  - Registration under GST on Firm's PAN

  - Unlimited Liability of Partners

# RECAP

- Companies (Pvt. Limited/Public Limited)
  - Formed by group of Persons (Shareholders)
  - Managed by directors
  - Predetermined Shares
  - Separate Entity therefore separate PAN
  - Registration under GST on Company's PAN
  - Limited Liability of Shareholders

# RECAP

- Accounting Methods & Techniques
- Fixed Assets Accounting & Depreciation
- Inventory Accounting / Valuations
- TALLY (Only an Accounting Software)

# RECAP

- Concept on Other Business Laws
  - ESI
  - EPF
  - Pollution Control Acts
  - Factories Act etc.

# RECAP

- Concept on Income Tax
  - 44 AA
  - 44 AB
  - 44 AD/ 44 ADA
  - 40A(3)
  - 269SS/269T/269ST
  - TDS Provisions etc.

# SESSION ON GST

TAX

```
graph TD; TAX[TAX] --- DIRECT[DIRECT]; TAX --- INDIRECT[INDIRECT];
```

DIRECT

INDIRECT

# SESSION ON GST

## Direct Tax

- Paid out of Income such as Income Tax

## Indirect Tax

- Paid by consumer such as GST

# SESSION ON GST

## Goods and Service Tax

- Registered Person are responsible
- For Collection from the recipient at the time of Supply
- For Timely deposit into the Govt. Account

# SESSION ON GST

## Supply

- Goods or Services or Both
- For Consideration
- In the course or furtherance of Business

# SUPPLY

- Import of Service for Consideration even if not in the course of business; and includes
- Activities mentioned in Schedule I even without Consideration
  - Transactions between related person in the course of business (Even gift exceeding Rs. 50,000.00 to employee is supply)
  - By the Principal to the Agent or vice versa
  - Import of services by taxable person from outside India, in the course of business

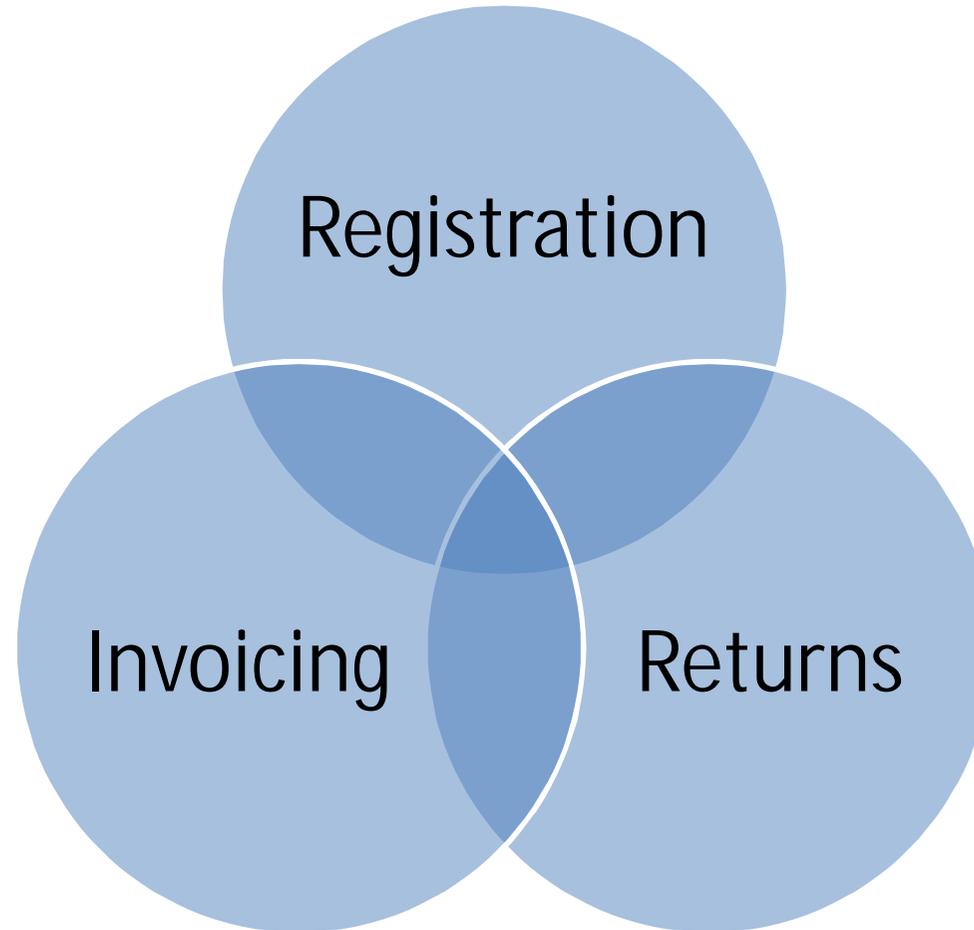
# SUPPLY

- Activities mentioned in Schedule II will be treated as Supply
  - Transfer of title of Goods/Transfer of rights in Goods/undivided share in the goods/agreement for transfer in future date
  - Lease, Tenancy, Licenses to occupy LAND
  - Lease, Tenancy of any building for business or commerce, either wholly or partly

# SUPPLY

- Transfer of Business Assets even without consideration
- Renting of Immovable Property
- Construction of complex, building etc. where completion certificate is obtained etc.
- Works Contracts
- Supply of foods during service
- Supply of goods by AOP/BOI to member for consideration etc.

# GOODS AND SERVICE TAX



# REGISTRATION

- Determine Aggregate Turnover
  - Taxable + Exempted + Non GST + Export (Zero Rated)+ Inter State Supply to Same Entity Excluding Tax amount
  - It it exceeds 40 Lakhs in case of Goods and 20 Lakhs in case of Services except persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand

# REGISTRATION

- Except persons required to take compulsory registration under section 24
- Except suppliers of Ice cream and other edible ice, whether or not containing cocoa; Pan masala; Tobacco and manufactured tobacco substitutes.
- The threshold for registration for service providers would continue to be Rs 20 lakhs and in case of Special category States Rs 10 lakhs

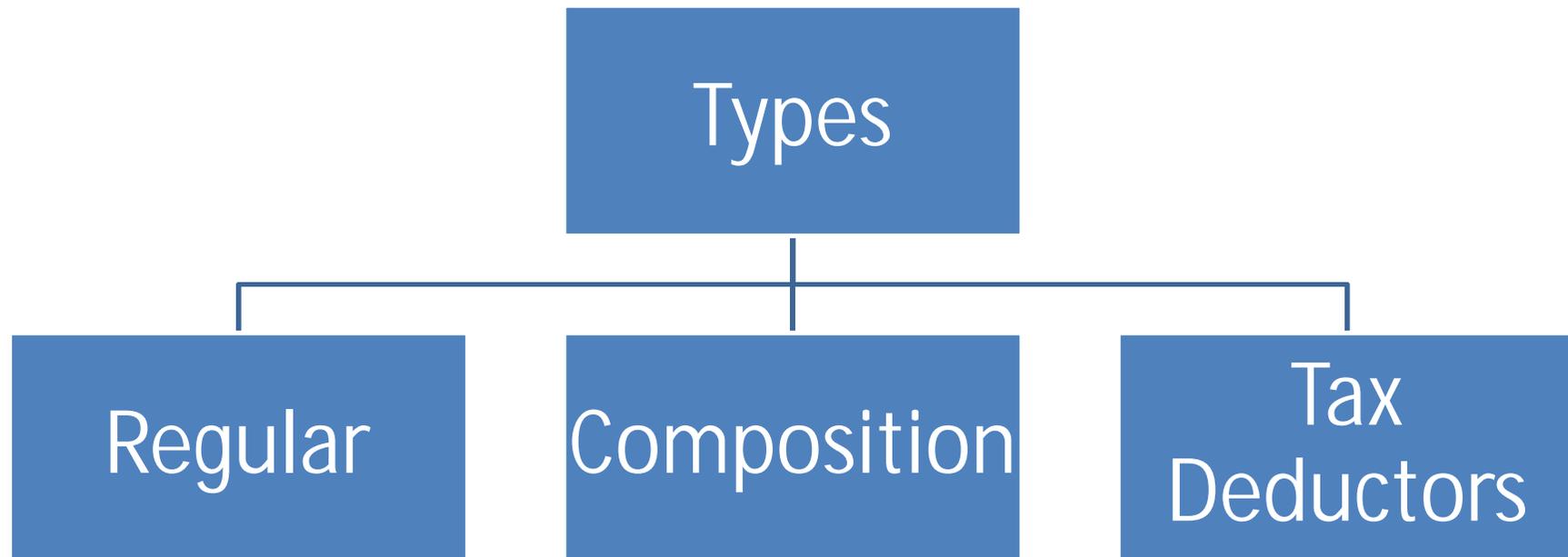
# REGISTRATION

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# REGISTRATION

- Must hold VALID PAN
- One Person shall obtain only one registration in the state (Subject to business verticals) now amended
- Aggregate Turnover 20/40 Lakhs of Supply of Goods or Services or Both

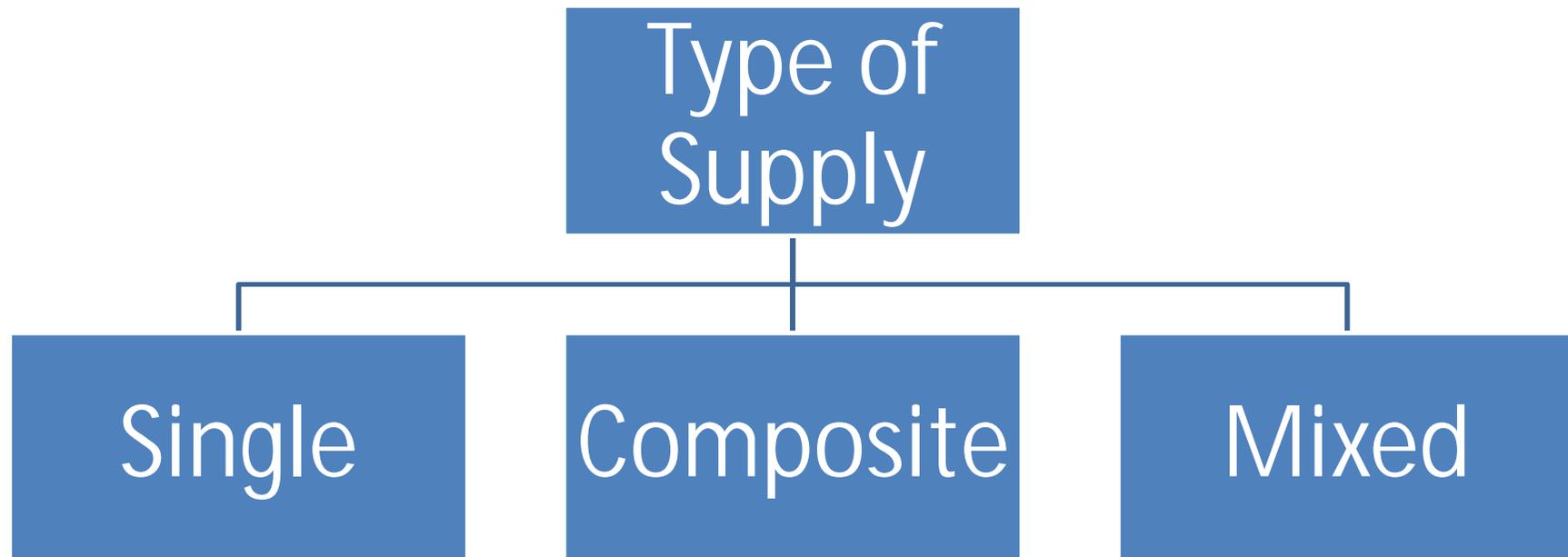
# REGISTRATION



# REGISTRATION

- Regular – No Limit on transactions without any boundary or value
- Composition Dealer – Aggregate Turnover
  - in case of Goods – Rs. 1.5 Crore
  - in case of Services – Rs. 50 Lakhs
  - No Inter State OUTWARD SUPPLY
- Tax Deductors – PSU/Governments

# SESSION ON GST



# SESSION ON GST

- Single Supply
  - Identify HSN of the Product
  - Find Applicable Tax Rate for the Product
- Composite Supply (Naturally Bundled)
  - Identify HSN of the Main Product
  - Find Applicable Tax Rate for the Main Product

Examples :

Freight in case of F O R Delivery

Works Contract / Restaurant Services etc.

# SESSION ON GST

- Mixed Supply (Unnaturally Bundled)
  - Identify HSN of the Product with Highest Tax Rate In the bundling
  - Apply Highest Tax Rate for the Product

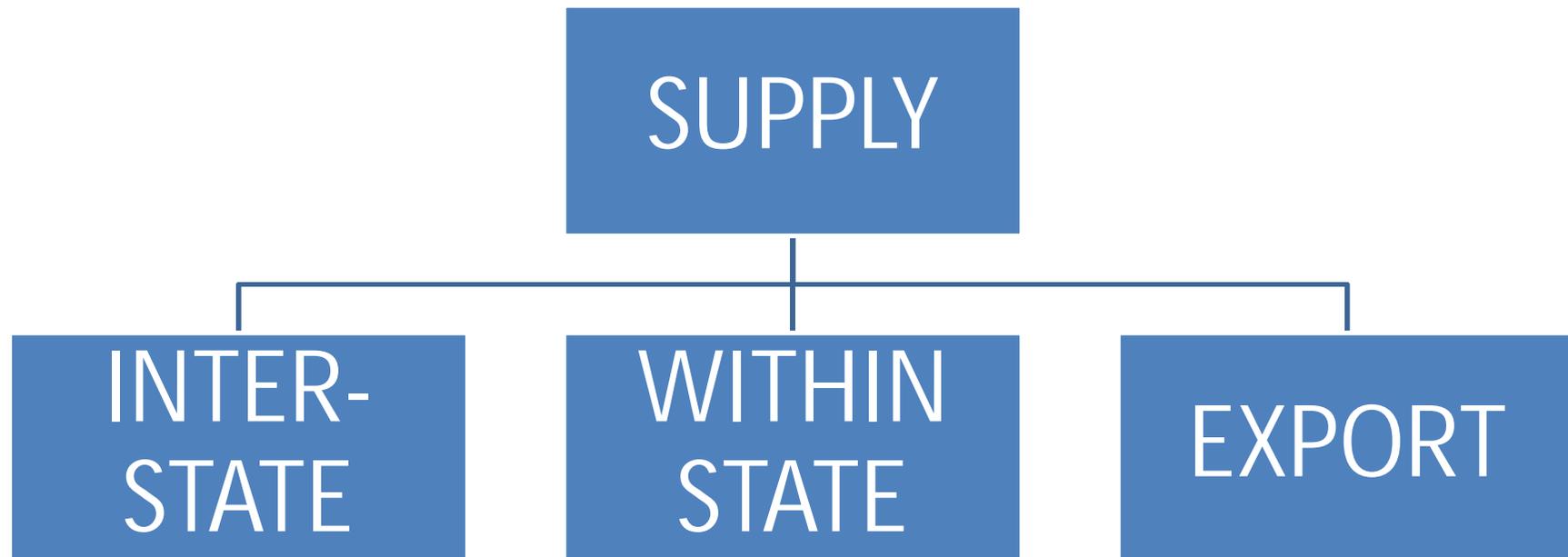
Examples :

Gift Hampers

Household Goods Packs

Different Combo Packs etc.

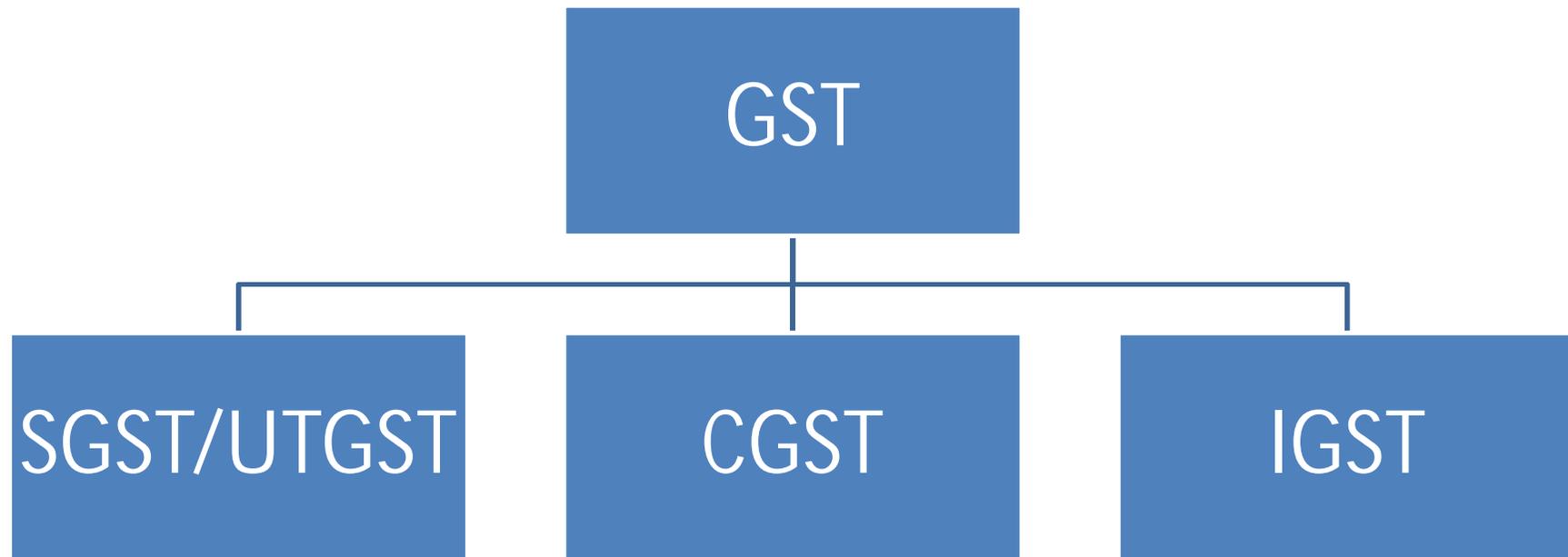
# SESSION ON GST



# SESSION ON GST

- Inter State
  - Place of Supply of the Recipient
  - Location of the Supplier
  - If falls in two different state/UT
  - Includes Import/Export
  - Supply to SEZ etc.
  - Section 7 to Section 14 of IGST Act
- Intra State
  - Which is not Inter-State

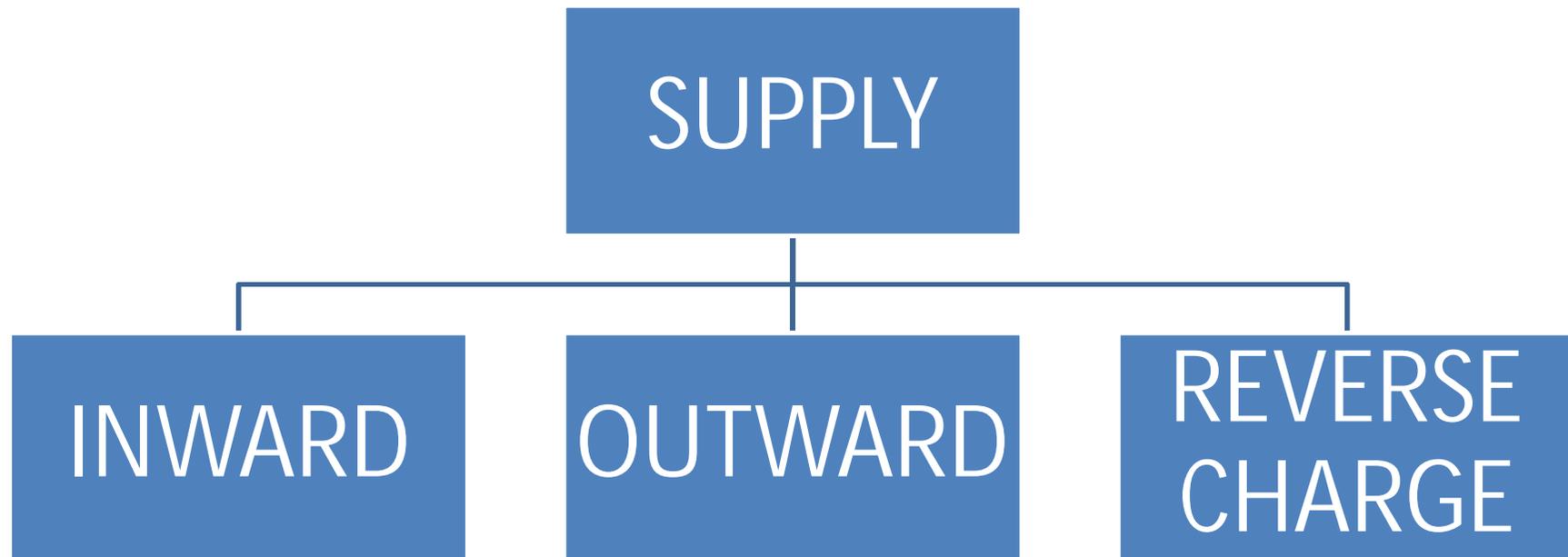
# SESSION ON GST



# SESSION ON GST

- In case of Inter State Supply
  - IGST will be Charged (Say 9% + 9%)  
(Rate of Tax under CGST + Rate of Tax under SGST)
- In case of Intra State Supply
  - CGST (Say 9%) and
  - SGST (Say 9%) will be charged

# SESSION ON GST



# SESSION ON GST

## Outward Supply

- B2B
- B2C
- Exempted/Nil Rated /Export(Zero Rated)/ Non-GST

## Inward Supply

- B2B
- B2C
- Exempted/Nil Rated /Export(Zero Rated)/ Non-GST

## Reverse Charge

- Tax Liability of Recipient
- In case of Notified Supplies [Section 9(3) and 9(4)]

# SESSION ON GST

## OUTWARD SUPPLY

- LIABILITY TO PAY TAX

## INWARD SUPPLY UNDER RCM

- LIABILITY TO PAY TAX

# SESSION ON GST

## INWARD SUPPLY

- INPUT TAX CREDIT AVAILABLE SUBJECT TO SECTION 16 AND 17

## INWARD SUPPLY UNDER RCM

- INPUT TAX CREDIT AVAILABLE SUBJECT TO SECTION 16 AND 17

# SESSION ON GST

- INPUT TAX CREDIT – Conditions
    - Tax Invoice should be available
    - Goods/Services must be received
    - Payment of Tax must be made by the supplier
    - Return must have been filed by the recipient
- Further,  
Payment of Invoice is made within 180 days from the date of invoice; and  
Credit must not be blocked under section 17(5)

# SESSION ON GST

- Blocked Credit under Section 17(5)
  - Motor Vehicles – Except for resale or running on hire/Goods Carriage etc.
  - For purchase/construction of immovable properties
  - Food and Beverages, Beauty Service, Health Services etc.
  - Purchased for personal consumption
  - Purchased from composition taxable persons  
Goods Lost/Stolen/Destroyed/Disposed by way of Gifts or free samples; etc.

# SESSION ON GST

- Credit on Capital Goods
- Apportionment of Credit
- Rule 42 and 43

# GOODS AND SERVICE TAX

## Invoices

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# INVOICING

- Under Section 31 of GST Act
  - TAX INVOICES
  - DEBIT NOTES
  - CREDIT NOTES
  - BILL OF SUPPLY

# TAX INVOICE

- Registered Person shall Issue (in case of Goods)
- Before or at the time of removal of goods for supply; or
- Delivery of goods or making available thereof to the recipient

# TAX INVOICE

- For taxable supply of Services
- Registered person shall issue
- Before or after the provision of service but within the prescribed time limit
- Govt may on the recommendation of council may specify if any other document may be deemed to be as tax invoice or not to issue invoice

# TAX INVOICE

- If registered under Composition Scheme/ Supplying exempted goods Bill of supply to be issued
- If value is less than Rs. 200/- then, a consolidated invoice at the day end may be issued for all such supplies.

# TAX INVOICE

- Receipt Voucher to be issued when Advance payment is received
- If subsequently no supply is made refund voucher will be issued

# TAX INVOICE

- Name, Address and GSTIN of Supplier
- Consecutive Serial Nos. (Multiple series is allowed)
- Date of Issue
- Name, Address and GSTIN of the recipient
- If recipient unregistered, then
  - Name and Address and delivery address (if supply value is fifty thousand or more)

# TAX INVOICE

- HSN Code
- Description of Goods / Services
- Quantity Details
- Value
- Tax Rate
- Amount of Tax Charged
- PLACE OF SUPPLY, in case of inter state
- Others

# TAX INVOICE

- Time Limit for issue of Taxable supply of Services
  - Within 30 days of supply of service
- In triplicate for Goods
- In duplicate for Services
  - ORIGINAL FOR RECIPIENT
  - DUPLICATE FOR SUPPLIER

# TAX INVOICE

- DEBIT NOTES / CREDIT NOTES

(h) Serial number and date of the corresponding tax invoice / bill of supply

# GOODS AND SERVICE TAX

## Returns

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# RETURNS (REGULAR TAXABLE PERSON)

11<sup>th</sup> of Next  
Month

- Outward Supplies
- In GSTR-1

20<sup>th</sup> of Next  
Month

- Determination of Tax Liability
- In GSTR-3B

# RETURNS

- GSTR-1
  - Every Registered person Other than Composition etc.
  - Within 11<sup>th</sup> of Succeeding month

# RETURNS

File GSTR- 1  
for Outward  
Supplies by  
11<sup>th</sup> of Next  
Month



Recipient  
Reviews the  
Details in  
GSTR – 2A  
In case of B2B  
Supply

# RETURNS

If the recipient does not find invoice/debit note/credit note (GST) in GSTR-2A



Recipient will approach the supplier to upload invoice/Debit Note/Credit Note in GSTR - 1

# RETURNS

- Only Online
- A common e-return for CGST/SGST/IGST
- Either by registered person himself or by authorised representative
- NO REVISE RETURNS

# GSTR - 1

- Invoice wise details of all
  - Inter-State and Intra State Supplies made to the registered person
  - Inter-State Supplies with invoice value more than Rs. 2,50,000/- made to unregistered persons

# GSTR - 1

- Consolidated details of all
  - Intra State supplies made to unregistered persons for each rate of tax; and
  - State wise Inter-state supplies with invoice value less than Rs. 2,50,000/- made to unregistered persons for each rate of tax.

# GSTR - 1

- Debit Notes and Credit Notes, if any, issued during the month for invoices issued previously

# GSTR - 1

Goods & Service Tax (GST) | User Dashboard - Google Chrome  
Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr1

**GSTR-1 - INVOICE DETAILS**  
Currently EWB data for B2B, B2CL and HSN will be available to import and download [Help](#)

Category	Total Value	Total Taxable Value	Total Tax Liability
<b>4A, 4B, 4C, 6B, 6C - B2B Invoices</b> (0)	₹0.00	₹0.00	₹0.00
<b>5A, 5B - B2C (Large) Invoices</b> (0)	₹0.00	₹0.00	₹0.00
<b>9B - Credit / Debit Notes (Registered)</b> (0)	₹0.00	₹0.00	₹0.00
<b>9B - Credit / Debit Notes (Unregistered)</b> (0)	₹0.00	₹0.00	₹0.00
<b>6A - Exports Invoices</b> (0)	₹0.00	₹0.00	₹0.00
<b>9A - Amended B2B Invoices</b> (0)	₹0.00	₹0.00	₹0.00
<b>9A - Amended B2C ( Large )</b> (0)	₹0.00	₹0.00	₹0.00
<b>9A - Amended Exports Invoices</b> (0)	₹0.00	₹0.00	₹0.00
<b>9C - Amended Credit/Debit Notes</b> (0)	₹0.00	₹0.00	₹0.00

Important notice: If the invoices are more than 500, Please check here

Computed on filing of GSTR-3.

IMPORT EWB DATA

IMPORT EWB DATA

IMPORT EWB DATA

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Tax Computation ... Goods & Service T... New Microsoft Po... Desktop

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# GSTR - 1

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9A - Amended B2C ( Large ) Invoices 0		9A - Amended Exports Invoices 0		9C - Amended Credit/Debit Notes (Registered) 0	
Total Value	Total Taxable Value	Total Value	Total Taxable Value	Total Taxable Value	Total Tax Liability
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Total Tax Liability		Total Tax Liability			
₹0.00		₹0.00			

9C - Amended Credit/Debit Notes (Unregistered) 0	
Total Taxable Value	Total Tax Liability
₹0.00	₹0.00

GSTR-1 - Other Details

7 - B2C (Others) 0		8A, 8B, 8C, 8D - Nil Rated Supplies 0		11A(1), 11A(2) - Tax Liability (Advances Received) 0	
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# GSTR – 1

Goods & Service Tax (GST) | User Dashboard - Google Chrome  
Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr1

<b>7 - B2C (Others)</b> 0	<b>8A, 8B, 8C, 8D - Nil Rated Supplies</b> 0	<b>11A(1), 11A(2) - Tax Liability (Advances Received)</b> 0
Total Taxable Value ₹0.00	Total Tax Liability ₹0.00	Total Nil Amt ₹0.00
	Total Exempted Amt ₹0.00	Gross Advance Received ₹0.00
	Total Non-GST Amt ₹0.00	Total Tax Liability ₹0.00
<b>11B(1), 11B(2) - Adjustment of Advances</b> 0	<b>12 - HSN-wise summary of outward supplies</b> 0	<b>13 - Documents Issued</b> 0
Gross Advance Adjusted ₹0.00	Total Value ₹0.00	Total Docs 0
Total Tax Liability ₹0.00	Total Taxable Value ₹0.00	Cancelled Docs 0
	Total Tax Liability ₹0.00	Net Issued Docs 0
	<a href="#">IMPORT EWB DATA</a>	
<b>11A - Amended Tax Liability (Advance Received)</b> 0	<b>11B - Amendment of Adjustment of Advances</b> 0	<b>10 - Amended B2C(Others)</b> 0

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# GSTR – 3B

Goods & Service Tax (GST) | User Dashboard - Google Chrome  
Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b

FY - 2019-20      Return Period - April      Due Date - 20/05/2019

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

**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.

**Indicates Mandatory Fields**

A. Do you want to file Nil return?*	<input type="radio"/> Yes <input type="radio"/> 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)*	<input type="radio"/> Yes <input type="radio"/> NO
C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2)*	<input type="radio"/> Yes <input type="radio"/> NO
D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services ? (Table 4)*	<input type="radio"/> Yes <input type="radio"/> NO
E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5)*	<input type="radio"/> Yes <input type="radio"/> NO
F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)*	<input type="radio"/> Yes <input type="radio"/> NO
G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6)*	<input type="radio"/> Yes <input type="radio"/> NO

**Help**  
Based on your answers, relevant tables of GSTR-3B will be visible on the next page. You may go back to previous screen by clicking on Back button.

BACK      NEXT

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# GSTR – 3B

Goods & Service Tax (GST) | User Dashboard - Google Chrome  
Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b

[Help Manual](#)

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

Interest & late fee payable

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

6.2 IDS/ICS Credit	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	
₹0.00	

**Important Message**

follow the following steps for filing:-

https://return.gst.gov.in/returns/auth/gstr3b/interestLateFee/

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# GSTR – 3B

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Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b/iosup

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

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

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹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

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https://services.gst.gov.in/services/auth/dashboard

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# GSTR – 3B

Goods & Service Tax (GST) | User Dashboard - Google Chrome  
Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b/interstatesupplies

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** [Help ?](#)

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](#)

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# GSTR – 3B

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Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b/elgITC

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

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# GSTR – 3B

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Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b/inwardSup

Skip to Main Content A+ A-  
CORE INFOSOFT SOLUT

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Returns GSTR3B Inward Supplies English

### 5. Values of exempt, nil-rated and non-GST inward supplies [Help ?](#)

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	₹0.00	₹0.00
Non GST supply	₹0.00	₹0.00

CANCEL CONFIRM

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# GSTR – 3B

Goods & Service Tax (GST) | User Dashboard - Google Chrome  
Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b/interestLateFee  
Dashboard > Returns > GSTR3B > Interest and Late Fee

## 5.1 Interest & late fee payable Help ?

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

**Late fee for the month includes previous month's late fee charged due to delay in filing of return. The calculation is [Date of Filing - (Date of Submission or Due date of Filing, whichever is later)] \* [25/day (in case of any liability) or 10/day (in case of nil liability)] \* per Act (CGST/SGST).**

Please select the check box if you wish to declare any Interest liabilities. Please note Interest amounts declared here under respective heads need to be paid in cash in addition to tax liabilities for the month. GSTR 3B can be filed only after complete payment of all liabilities.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Late Fees		₹0.00	₹0.00	

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# GSTR – 3B

Goods & Service Tax (GST) | User Dashboard - Google Chrome  
Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b/payment

such revision/ rectification and the amount can be reconciled from the same.

**No pending Liabilities to pay.**

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

Description	Cash Ledger Balance					Credit L	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central
Tax	₹0.00	₹0.00	₹701.00	₹0.00	₹701.00	₹0.00	₹
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
ate Fees		₹0.00	₹0.00		₹0.00		

System has auto-populated "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

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# GSTR – 3B

Goods & Service Tax (GST) | User Dashboard - Google Chrome  
 Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr3b/payment

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse charge Tax payable (₹)	Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizal Cash balance
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)								
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	8	9	10	11	12	13	14
Integrated Tax	0.00	0.00	0.00	0.00		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	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	0.00	0.00	0.00	0.00	0.00
CESS	0.00				0.00	0.00	0.00	0.00	0.00	0.00			0.00

[BACK](#)
[CREATE CHALLAN](#)
[MAKE PAYMENT/POST CREDIT TO LEDGER](#)
[PROCEED TO FILE](#)

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# LIABILITY SET OFF

## IGST

- INPUT OF IGST/CGST/SGST
- BALANCE, IF ANY, FROM CASH LEDGER

## CGST

- INPUT OF IGST
- INPUT OF CGST
- BALANCE, IF ANY, FROM CASH LEDGER

## SGST

- INPUT OF IGST
- INPUT OF SGST
- BALANCE, IF ANY, FROM CASH LEDGER

# LEDGERS/REGISTER

ELECTRONIC  
CREDIT LEDGER

- CGST/ SGST/ IGST/ CESS

ELECTRONIC  
CASH LEDGER

- CGST/ SGST/ IGST/ CESS/  
INTEREST/FEE/PENALTY/OTHERS

ELECTRONIC  
LIABILITY  
REGISTER

- CGST/ SGST/ IGST/ CESS

# GST – DASHBOARD

Goods & Services Tax (GST) | User Dashboard - Google Chrome  
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Goods and Services Tax

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Ledger Balance | 24/05/2019 | Download

	IGST (₹)	CGST (₹)	SGST (₹)	CESS (₹)
Electronic Liability Register (Return related)	0	0	0	0
Electronic Cash Ledger	0	0	701	0
Electronic Credit Ledger	0	2840	16155	0

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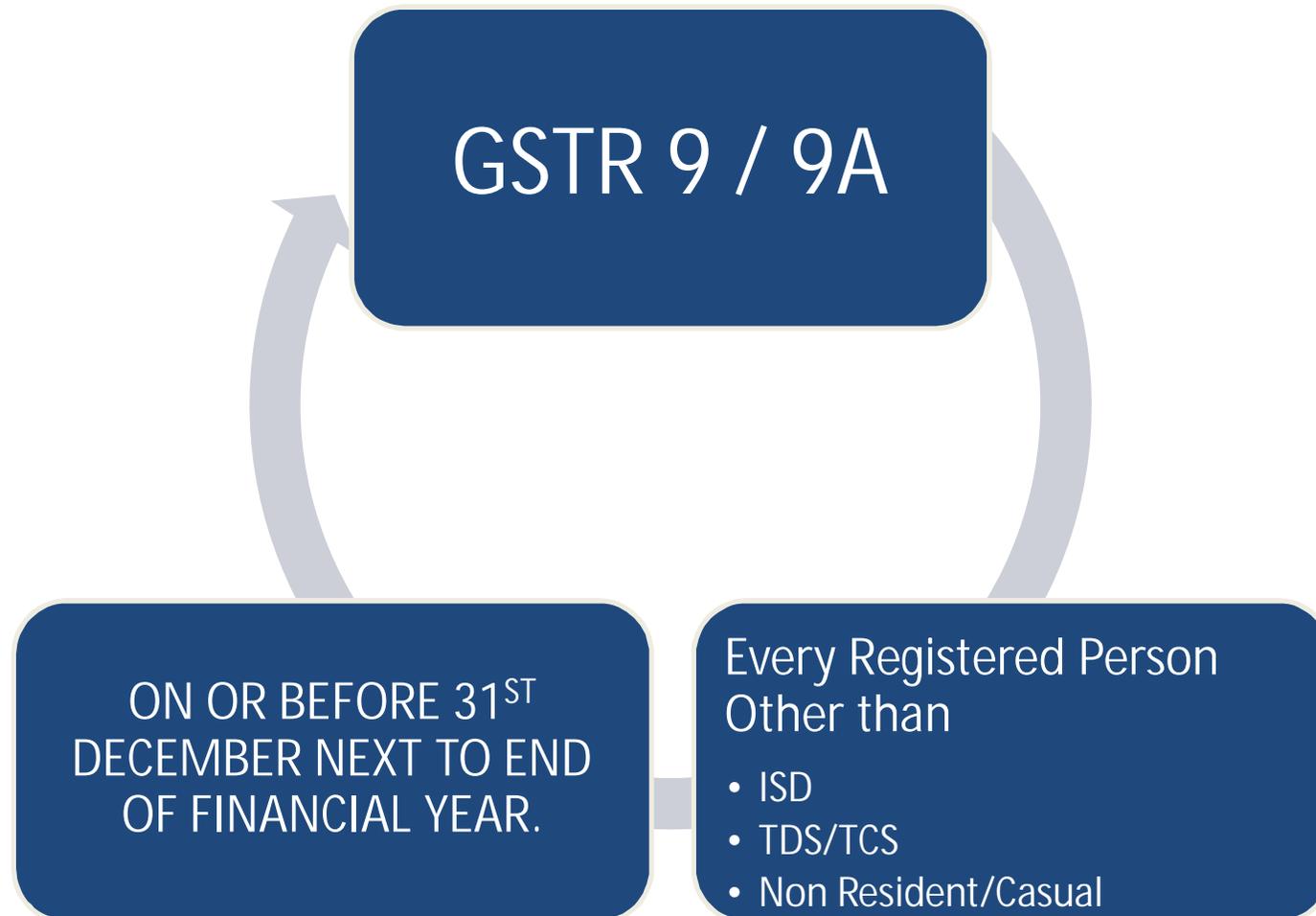
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# ANNUAL RETURN



# THANK YOU

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