

Form GSTR-3

[See rule 61(1)]

Monthly return

Year				
Month				

1.	GSTIN																		
2.	(a)	Legal name of the registered person	Auto Populated																
	(b)	Trade name, if any	Auto Populated																

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

3. Turnover																			
Sr. No.	Type of Turnover									Amount									
1	2									3									
(i)	Taxable [other than zero rated]																		
(ii)	Zero rated supply on payment of Tax																		
(iii)	Zero rated supply without payment of Tax																		
(iv)	Deemed exports																		
(v)	Exempted																		
(vi)	Nil Rated																		
(vii)	Non-GST supply																		
	Total																		

4. Outward supplies**4.1 Inter-State supplies (Net Supply for the month)**

Rate	Taxable Value	Amount of Tax	
		Integrated Tax	CESS
1	2	3	4
A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]			
B. Supplies attracting reverse charge-Tax payable by recipient of supply			
C. Zero rated supply made with payment of Integrated Tax			

D. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS-[Rate wise]			
GSTIN of e-commerce operator			

4.2 Intra-State supplies (Net supply for the month)

Rate	Taxable Value	Amount of Tax		
		Central Tax	State /UT Tax	Cess
1	2	3	4	5
A. Taxable supplies (other than reverse charge) [Tax Rate wise]				
B. Supplies attracting reverse charge- Tax payable by the recipient of supply				
C. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS [Rate wise]				
GSTIN of e-commerce operator				

4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax			
		Integrated tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(I) Inter-State supplies					
A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]					
B Zero rated supply made with payment of Integrated Tax [Rate wise]					
C Out of the Supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS					
(II) Intra-state supplies					
A Taxable supplies (other than reverse charge) [Rate wise]					
B Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS					

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

Rate of tax	Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies [Rate Wise]					
(II) Intra-State inward supplies [Rate Wise]					

Rate of tax	Differential Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies (Rate Wise)					
(II) Intra-State inward supplies (Rate Wise)					

ITC on inward taxable supplies, including imports and ITC received from ISD [Net of debit notes/credit notes]

[illegible]

7. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated tax	Central tax	State / UT tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce				
(d)	Reclaim on rectification of mismatch credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				
(g)	Input Tax credit reversal/reclaim	Add/Reduce				

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax			
		Integrated tax	Central tax	State/UT Tax	CESS
1	2	3	4	5	6
8A. On outward supplies					
8B. On inward supplies attracting reverse charge					
8C. On account of Input Tax Credit Reversal/reclaim					
8D. On account of mismatch/ rectification /other reasons					

9. Credit of TDS and TCS

		Amount		
		Integrated tax	Central tax	State/ UT Tax
1		2	3	4
(a)	TDS			
(b)	TCS			

10. Interest liability (Interest as on)

On account of	Output liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec 50(3)]	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability
1	2	3	4	5	6	7	8	9
(a) Integrated Tax								
(b) Central Tax								
(c) State/UT Tax								
(d) Cess								

11. Late Fee

On account of	Central Tax	State/UT tax
1	2	3
Late fee		

Part B**12. Tax payable and paid**

Description	Tax payable	Paid in cash	Paid through ITC				Tax Paid
			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

13. Interest, Late Fee and any other amount (other than tax) payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
II Late fee		
(a) Central tax		
(b) State/UT tax		

14. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Tax paid through ITC				Interest	Late fee
		Integrated tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7	8
(a) Integrated tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

Verification

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

Signatures of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status.....

Instructions:-

1. Terms Used :-

- a) GSTIN :- Goods and Services Tax Identification Number
 b) TDS :- Tax Deducted at source
 c) TCS :- Tax Collected at source

2. GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.
 3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
 4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
 5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.
 6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.

7. Table 4.1 will not include zero rated supplies made without payment of taxes.
8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.
13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

Form GSTR – 3A

[See rule 68]

Reference No:

Date:

To

_____ GSTIN

----- Name

_____ Address

Notice to return defaulter u/s 46 for not filing return

Tax Period -

Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which the tax liability will be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
3. Please note that no further communication will be issued for assessing the liability.
4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

Or

Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration

Cancellation order No. --

Date ---

Application Reference Number, if any -

Date -

Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form **GSTR-10** as required under section 45 of the Act.

2. It has been noticed that you have not filed the final return by the due date.
3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid tax period will be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.
4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.

Signature

Name

Designation

FORM GSTR-3B

[See rule 61(5)]

Year	
Month	

[illegible]

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

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

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

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

[illegible]