

Form GSTR-3B [see rule 61(5)]

Year:	Period:
GSTIN No.:	
Legal Name of the Registered Person:	
Trade Name, If any:	
ARN:	Date of ARN:
(Amount in ₹ for all tables)	

I. Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by table II)

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State / UT tax	Cess
a. Outward taxable supplies (other than zero, 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					

II. Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST acts

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State / UT tax	Cess
a. Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]					
b. Taxable supplies made by registered person through electronic commerce operator on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]					

III. Out of supplies made in I(a) and II(a), details of inter-state supplies made

Nature of Supplies	Total taxable value	Integrated tax
Supplies made to Unregistered Persons		

Supplies made to composition Taxable Persons		
Supplies made to UIN holders		

IV. Eligible ITC

Details	Integrated tax	Central tax	State / UT tax	Cess
1. ITC Available (whether in full or part)				
a. Import of goods				
b. Import of services				
c. Inward supplies liable to reverse charge (other than a & b above)				
d. Inward supplies from ISD				
e. All other ITC				
2. ITC Reversed				
a. As per rules 38,42 & 43 of CGST rules and section 17(5)				
b. Others				
3. Net ITC available (1-2)				
4. Other Details				
a. ITC reclaimed which was reversed under table 4(2)(b) in earlier tax period				
b. Ineligible ITC under section 16(4) & ITC restricted due to PoS rules				

V. 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, Nil rated supply		
Non GST supply		

VI. Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State / UT tax	Cess
System computed Interest				
Interest Paid				
Late Fee				

VII. Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax paid in cash	Interest pain in cash	Late fee paid in cash
		Integrated tax	Central tax	State / UT tax	Cess			
1. Other than reverse charge								
Integrated tax								
Central tax								
State / UT tax								
Cess								
2. Reverse charge								
Integrated tax								
Central tax								
State / UT tax								
Cess								

VIII. Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State / UT tax	Cess

Verification:

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Date:	Designation / Status	Name of Authorized Signatory