|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 electrnic 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 operated] | | | |  | |  | |  | |  | |  |
| **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:** | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Date:** | | | **Designation / Status** | | | **Name of Authorized Signatory** | | | | | | |
|  | | |  | | |  | | | | | | |

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