Updates and Compliance under GST JB Nagar CPE Study Circle of WIRC

10th March, 2018

Presented by CA Leena Talathi

CA LEENA TALATHI

Coverage

- 1) Updates in Returns & Transition Forms
- 2) Compliances with respect to Zero Rated Transactions
- 3) Updates and Compliances with respect to Eway Bills

Returns



Due Dates for Filing returns



GSTR 3B has now become user friendly....



- Fill either CGST or SGST/UGST amount, other tax will get auto filled.
- Earlier, a taxpayer was required to SUBMIT the return to ascertain the tax liability amount. Post submission, no changes were allowed. Now, the tax liability to be paid in cash/ credit will be shown before submitting the return. The Option of Submission has been withdrawn. Changes in any Tables can be made before proceeding for payment.
- The filled details can be saved and also by Clicking PREVIEW DRAFT GSTR-3B button. The draft Summary page of your GSTR-3B can be downloaded for review at any stage of 3B and also can be modified.

- Once taxpayer proceeds to payment, the details of balances as available in cash and credit ledgers can be seen (refer Table 6.1 – Payments Table) at one place.
- Tax liabilities as declared in the return along with the credits gets updated in the ledgers and displayed in the "Tax payable" column of the payment section and can be seen while going through the said headings of credit in the payment section.
- System auto-populates "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilisation. It is suggestive and taxpayer may edit the ITC utilization. In case ITC utilization is changed, the cash to be paid also gets changed accordingly.

- If available cash balance in Electronic cash ledger is insufficient to offset the liabilities, additional cash required for paying liability is displayed in the last column of the Table (Additional cash required). Taxpayer may create challan for that amount directly by clicking on the CREATE CHALLAN button. Once online payment is made, system will navigate back to Payments Table.
- Click the MAKE PAYMENT/POST CREDIT TO LEDGER button to pay off the liabilities or to claim credit in case of no liabilities.
- Click "Proceed to file" and File GSTR-3B with EVC or File GSTR-3B with DSC.

- > AS Tax payment challan can now be **AUTO-GENERATED** after offsetting the input tax credit available in credit ledger. The question of payment of tax in wrong heads wont arise at all. So tension of payment in wrong heads is minimises fully.
- Filing of Nil Return has been made too quick, the dealers can file return directly, instead of running through the various tables.

Goods a	nd Services	Тах					ANGAD JA	SBIRSINGH A ~	
Dashboard Servi	ces - GST Law	Search Taxpayer 👻	Help 👻 e-V	Vay Bill System					
ashboard > Returns > 0	GSTR3B							English	
GSTR-3B - Monthly	Return							ø	
CSTIN - 9741041572	E778	Legal Name - A	NGAD JASBIRSIN		Statu	s - Not Filed			
FY - 2017-18	2720	Return Period -	December		Due [Date - 20/01/20	018		
			Help						
Please click on a box (t	ile) and enter relevant	details therein. Save an	d click on the nex	t box to enter r	elevant det	ails. Once you	have filled up the	information	
go to previous screen a	nytime. Data saved by	y you will not be deleted.		eview by clickli	ig on Previe	w button. rou	Can click on back	button to	
								Help Manual	
3.1 Tax on outwa charge inward su	rd and reverse pplies	3.2 Inter-s	tate supplies		4.	Eligible ITC			
Integrated Tax	Central Tax	Taxable Value	Integ	ated Tax	Int	egrated Tax	Central Ta	×	
state/UT Tax	CESS	₹0.00	₹0.00		Sta	o.oo ate/UT Tax	CESS		
₹205.00	₹206.00				₹2	00.00	₹100.00		
5. Exempt, nil and	l Non GST inward	5.1 Interes	st and Late fee		7.	TDS/TCS C	redit		
supplies									
Inter-state supplies	Intra-state supplies	Integrated Tax	x Centr	al Tax	Int	egrated Tax	Central Ta	×	
₹0.00	₹0.00	₹0.00	₹260.	00	₹0	.00	₹0.00		
		State/UT Tax ₹260.00	CESS ₹0.00		Sta ₹0	ate/UT Tax .00			
	Imj	portant Message							
Once you have filled th	he relevant tables, plea	ase follow the following s	teps for filing:-						
 Please click on 'S You may download 	Save GSTR3B' on the s ad and preview/save t	ummary page. he draft GSTR-3B.							
 Click on 'Proceed In case of insuffi 	I to payment' to offset cient cash balance to s	your liabilities. set off the liabilities, chal	lan creation facili	ty has been					
provided on theAfter setting off	same screen. liabilities, GSTR-3B car	n be filed by attaching D	SC/EVC.						
				D 2 D				DAVALENE	
		BACK	SAVE GST	R3B PRE	VIEW DRAI	FT GSTR-3B	PROCEED TO	PAYMENT	^
2016-17 Goods and S	ervices Tax Network	Site La	st Updated on		Designed	& Developed by	y GSTN		

CA LEENA TALATHI



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

O 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).

O The liability appearing in the below table may also include the liability that would have arisen on rectification/ revision of credit availed in original TRAN-1, if any along with the liability declared in separate tables of GSTR-3B. An intimation to this effect is already mailed to you on such revision/ rectification and the amount can be reconciled from the same.

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

Description			Cred				
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Cent
Tax	₹49,400.00	₹50,600.00	₹50,600.00	₹50,400.00	₹2,01,000.00	₹94,000.00	
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Late Fees		₹1,725.00	₹1,725.00		₹3,450.00		

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O 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).

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

		Credit Ledger Balance(including current month's credit)							
CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)			
₹50,400.00	₹2,01,000.00	₹3,78,775.00	₹88,887.00	₹88,887.00	₹0.00	₹5,56,549.00			
₹0.00	₹0.00								
	₹3,450.00								

• 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

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be
reverted to original system suggested utilization.

Description	Other than		Paid through ITC						
	Tax payable (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Tax to be paid in Cash(₹)	Tax		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)			
Integrated Tax	₹8,00,000	₹3,78,775	₹0	50		₹4,21,225.00			
Central Tax	₹6,00,000	50	₹88,887			₹5,11,113.00			
State/UT Tax	₹6,00,000	₹0		₹88,887		₹5,11,113.00			
CESS	₹0				₹0	₹0.00			
4									

CREATE CHALLAN

BACK

PREVIEW DRAFT GSTR-3B

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MAKE PAYMENT/POST CREDIT TO LEDGER

• 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

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be
reverted to original system suggested utilization.

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 (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
₹0	₹0	₹0			₹49,400.00	₹3,71,825.00
₹0	₹0	₹0	₹0	₹0	₹50,600.00	₹4,60,513.00
₹0	₹0	₹0	₹0	₹0	₹50,600.00	₹4,60,513.00
₹0	₹0	₹0			₹0.00	₹0.00
4						>

PROCEED TO FI

CREATE CHALLAN

MAKE PAYMENT/POST CREDIT TO LEDGER



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	Services +	GST Law	Search	Тахраунг -	Teel	e-v	Vay Bill Sys	termin					
hboard - Return	GSTR38	Payment of	tax									9	English
6.1 Paymen	t of tax											(statig	۲
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U the cash i	realizable as a	and date and D	C available	Considerin	gare of	Carrent tax	plando) are	second in t	why cause.				
Description				Cast	n Ledge	Balance							Credi
	Integrat (१	ted Tax C	Central Tax	(*) St	ate/UT	Tax (₹)	CESS	(*)	Total («)	Integrated (₹)	Tax	Cent
Tax		20.05	2	0.00		20.05		20.03		00.05	₹17,00	00.00	
Interest		20.05	2	00.00		20.05		00.05		00.05			
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CA LEENA TALATHI

STIN - 97AJIPA1572E7Z8 Y - 2017-18	Legal Name - ANGAD JASBIRSINGH ARORA Return Period - December	Status - Not Filed Due Date - 20/01/202	18
lease answer the following ques	tions to enable us to show relevant sections		
A Do you want to file Nil return?*			 Indicates Mandatory Field
Note:Nil return can be filed by you if you AND have NOT received (commonly know liability.	i have not made any outward supply (commonly known as sale) in as purchase) any goods/services AND do not have any tax	🖲 Yes 🔵 NO	Help Based on your answers, relevant
B. Have you made any supply of goods/s received any supplies liable to reverse ch	ervices (including nil rated, exempt and non-GST supplies) or arge during this tax period? (Table 3.1)*	🔵 Yes 🌒 NO	tables of GSTR-3B will be visible on the next page. You
C. Have you made any inter-state supplie holders? (Table 3.2)*	es to unregistered persons, composition taxable persons or UIN	🌒 Yes 🌒 NO	previous screen by clicking on Back
D. Do you have any claim/reversal of Inp (Table 4)*	ut tax credit(ITC) on purchase of goods or receipt of services ?	🔴 Yes 🌒 NO	button.
E. Have you received any nil rated, exem	pt or non-GST supplies during this tax period? (Table 5)*	🔴 Yes 🌒 NO	
F. Do you have any interest or late fee (ir	ncluding carry forward late-fee) liability? (Table 5.1)*	🕚 Yes 🌒 NO	
G. Do you have any tax liability due to G	ST TRAN-1?(System-populated) (Table 6)*	🔵 Yes 🌒 NO	

Dashboard Returns GSTR3B Filing of Tax				Q English
I/We hereby solemnly affirm and declare has been concealed therefrom.	e that the inform	ation given herein above is true a	nd correct to the best of my know	vledge and belief and nothing
	BACK	PREVIEW DRAFT GSTR-3B	FILE GSTR-3B WITH EVC	FILE GSTR-38 WITH DSC

Dashboard > Returns > GSTR3B > Filing of Tax

English

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.



Additional check box newly added in GSTR-1 in B2B invoices

3/8/2018

Goods & Service Tax (GST) | User Dashboard

Inter-State

Supply attract Reverse Charge

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹)•	Amount of 1	Fax
		Integrated Tax (₹)•	CESS (₹)
0%			
0.1%			
0.25%			
3%			
5%			
12%			
18%	₹43,500.00	₹7,830.00	
28%			

	BACK	SAVE
		^
© 2016-17 Goods and Services	ax Network	
Site Last Updated on	Designed & Developed by GSTN	
		Тор
https://return.gst.gov.in/returns/auth/gstr1/b2b/invoice	/edit	2/3
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Is the Supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by Government?

There are certain notifications issued recently for connectional rate of tax to be charged to the notified customer for supply notified Goods if the same are supplied for Research & Development purposes. E.g. Notification No. 47/2017 for goods such as Scientific and Technical Instrument, apparatus, equipment, etc. for research purposes to notified Universities and Institutions.

Changes in GSTR-4

- New version (V2.0) of GSTR-4 offline tool is now available in download section from 2nd March 2018.
- In the new version amendment for details of previous quarters made available along with details for current quarter.
- Hence earlier in the utility there were 8 sections (as below) plus summary now there would be 16 sections with amendment for all sections and summary.
 - Inward Supplies received from RD (attracting Reverse Charge)
 - Inward Supplies received from URD
 - Import of Services
 - Debit Note / Credit Note from RD
 - Debit Note / Credit Note from URD
 - Tax on Outward Supplies
 - Advance amount paid for Reverse Charge supplies in the tax period
 - Advance Amount on which Tax was paid in earlier period but invoice has been received in the current period

Trade Circulars with respect to Returns

- System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B - Circular No. 7/7/2017-GST issued by CBEC dated 01/09/2017
- > Amendment / corrections / rectification of errors while filing GSTR - 3B and GSTR - 1 - Circular No. 26/26/2017-GST issued by CBEC dated 29/12/2017

Trade Circulars with respect to Returns

The Circular No. 7/7/2017–GST had clarified that errors committed while filing FORM GSTR – 3B may be rectified while filing FORM GSTR–1 and FORM GSTR–2 of the same month. Further, in the said circular, it was clarified that the system will automatically reconcile the data submitted in FORM GSTR–3B with FORM GSTR–1 and FORM GSTR–2, and the variations if any will either be offset against output tax liability or added to the output tax liability of the subsequent months of the registered person.

Since, the GST Council has decided that the time period of filing of FORM GSTR-2 and FORM GSTR -3 for the month of July 2017 to March 2018 would be worked out by a Committee of officers, the system based reconciliation prescribed under Circular No. 7/7/2017-GST can only be operationalized after the relevant notification is issued. The said circular is therefore kept in abeyance till such time.

Trade Circulars with respect to Returns

It is further clarified that as return in FORM GSTR-3B do not contain provisions for reporting of differential figures for past month(s), the said figures may be reported on net basis along with the values for current month itself in appropriate tables i.e. Table No. 3.1, 3.2, 4 and 5, as the case may be. It may be noted that while making adjustment in the output tax liability or input tax credit, there can be no negative entries in the FORM GSTR-**3B.** The amount remaining for adjustment, if any, may be adjusted in the return(s) in FORM GSTR-3B of subsequent month(s) and, in cases where such adjustment is not feasible, refund may be claimed. Where adjustments have been made in FORM GSTR-3B of multiple months, corresponding adjustments in FORM GSTR-1 should also preferably be made in the corresponding months.

Track Return Status

2017-2018

November

D	ashboard	Services -	GST La	w - Sear	rch Taxpayer 👻	Help 🗸
Re	gistration	Ledgers	Returns	Payments	User Services	Refund
Re	turns Dashb	oard				Vi
Tra	ack Return S	itatus				Tra
IT	C Forms					

Frack Return Sta	atus rn Filing Period 🔵 St	atus		
AA071117000079L		SEARCH		
Search based or	n ARN Number			

AA071117000079L

08/11/2017

Filed-Valid

ONLINE

Track Return Status

	itus					
rom 01/08/201	7		/11/2017	SEAF	КСН	
earch based or	n Return Filing Per	iod				
Return Type	Financial Year	iod Tax Period	ARN	Date of filing •	Status 🔺	Mode of filing
earch based or Return Type	Financial Year 2017-2018	Tax Period November	ARN AA071117000079L	Date of filing 08/11/2017	Status 🔺 Filed-Valid	Mode of filing





Search based on Status

Return Type	Financial Year	Tax Period	ARN	Date of filing •	Status 🔺	Mode of filing
	2017-2018	November	AA071117000079L	08/11/2017	Filed-Valid	ONLINE
GSTR1	2017-2018	September	AA070917000335C	09/10/2017	Filed-Valid	ONLINE

Track Return Status

- In the third Status criteria three options available in scroll down menu
 - Validated but not filed
 - Filed-Valid
 - Filed-Invalid

In track Return status, only Tracking of Status of the Return is available. But view of filed Returns is not available.

View e-filed Returns

Dashboard	Services -	GST La	w - Sea	rch Taxpayer 👻	Help -
Registration	Ledgers	Returns	Payments	User Services	Refunds
Returns Dashb	oard				View e-Filed Returns
Track Return S	Status				Transition Forms
ITC Forms					

English Dashboard > Returns View e-filed Returns Indicates Mandatory Fields Financial year* **Return Filing Period** Month Return Type September GSTR1E 2017-18 Monthly SEARCH Return Type • **Financial Year** Tax Period Acknowledgement Number Date of filing Mode of filing . View/Download GSTR3B View 2017-18 AA0709170001310 19/09/2017 ONLINE September

Transitional Forms

The date for Form GST TRAN-2 has been extended till 31/03/2018 vide Notification No.12/2018 - Central Tax dated 07/03/2018

Earlier it has been allowed only up to 31/12/2017 which is six tax period from implementation of GST Act, now further extended to another 3 tax periods in the interest of Industry.

Compliances with respect to Zero Rated Transactions



Section 16 of IGST ACT

- "zero rated supply" means any of the following supplies of goods or services
 - or both, namely:--
 - (*a*) export of goods or services or both; or
 - (*b*) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.
- > credit of input tax may be availed for making zerorated supplies.

Section 16 of IGST ACT

- A registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely:--
 - (*a*) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or
 - (*b*) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder.

Letter of Undertaking

Recently the procedure for applying Letter of Undertaking(LUT) is made online. However no proper notification or circular issued in this regard. So no proper clarification available.

Earlier it was notified that application of LUT would be made available for F Y 2018–19 onwards and for F Y 2017–18 needs to apply manually to assessing officers.

Letter of Undertaking

My Saved Applications View/Download Certificates View Notices and Orders View My Submissions Holiday List Feedback Grievance / Complaints Generate User Id for Advance Ruling Furnish Letter of Undertaking (LUT) View My Submitted LUTs	My Saved ApplicationsView/Download CertificatesView Notices and OrdersView My SubmissionsHoliday ListFeedbackGrievance / ComplaintsGenerate User Id for Advance RulingFurnish Letter of Undertaking (LUT)View My Submitted LUTsLocate GST Practitioner (GSTP)Engage / Disengage GST Practitioner (GSTP)TTC02-Pending for actionView My Submitted LUTs	Registration	Ledgers	Returns	Payments	User Serjikes	Refunds		
Locate GST Practitioner (GSTP) Engage / Disengage GST Practitioner (GSTP)	Trouz-Pending for action	My Saved Applications View Notices and Orders Holiday List Grievance / Complaints Furnish Letter of Undertaking (LUT) Locate GST Practitioner (GSTP) ITC02-Pending for action				View/Download Certificates View My Submissions Feedback Generate User Id for Advance Ruling View My Submitted LUTs Engage / Disengage GST Practitioner (GSTP)			

Letter of Undertaking


e > C	Goods And Services Tax Network [IN] https://services.gst.gov.in/services2/auth/getlutform	
	Letter of Undertaking for export of goods or services without payment of integrated tax (See rule 96A)	3. If you'r itsad ar cherkh
	Goods and Services Tax Identification Number	condition of Units
	To The President of India (hereinafter called the "President"), acting through the proper officer	4. Enter t mdepr
	I/we /of/	
	having Goods & Services Tax Identification Number No. hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this 9th day of March, 2018 to the President (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A;*	
	(b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder. In respect of export of goods or services;*	
	(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.*	
	I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.	

	and the standard of the second s	uctorm
IN THE WITNESS THEREOF these pr undertaker(s)	esents have been signed the day her	embefore written by the
Name, address and occupation	of the independent Witnesses	
1. Name of Witness*	Occupation	
Enter Name	Enter Occupation	
Address of Witness*		
Building No./ Flat No.*	Floor No.	Name of the Premises / Building
Enter Building No./ Flat No.	Enter Floor No	Premises/Building
Road / Street *	City / Town / Locality / Village*	
Enter Road / Street	Enter City/Town/Locality/Villag	
State*	District*	PIN Code*
Select *	Select *	Enter PDI Code
2. Name of Witness *	Occupation	
Address of Witness*		
Building No./ Flat No.*	Floor No.	Name of the Premises / Building
	Tel	

Road / Street *	City / Town / Loo	ality / Village*		
Enter Road / Street	Enter City/Town	/Locality/Villag		
State *	District *		PIN Code*	
Select •	Select		Enter PIN Code	
Place of Filing LUT+	Date of Filing LUT	r+		
Enter Place	09/03/2018			
Name of Primary/ other Authorized	Signatory *	Place*		5. Primary Authorized acput
Select	*	Enter Place		can sign the Application Fi
Designation / Status*		Date* 09/03/2018		6. Once signed and filed, for cannot be edited
O DSC is compulsory for Companies O Facing problem using DSC? Click	s & LLP here for help			
SAVE	EVIEW SIGN	AND FILE WITH D		1
© 2016-17 Goods and Services Tax Netv		Site Last Upda		
and a second	ternet Explorer 10+, G	sogle Chrome 49+, 19	rolox 45+ and Safari 6+	
THE BASE MANNESS OF 1024 X 700 FEDURATION AT 11				

The Offline procedure is also similar to online procedure. Letter for applying LUT to be file with the Officer containing GST Registration Certificate, Import Export Registration Certificate, Form RFD 11, Declaration and PAN, Aadhar Card copies of Signatory and two witnesses.

> After verification the concerned jurisdiction officer issued LUT with in max 7 days.

▶ <u>GSTR 3B</u>

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (र)	Central Tax (र)	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				

STR -1 - Transactions related to Special Economic Zone to be included in B2B invoices table

Dashboard Services -	GST Law St	earch Taxpaver -	Help -	-Way Bill System			
ashboard Returns GSTR-1	828						O Engli
B2B- Add Invoice							
						 Indicates Mandato 	ry Fields
Deemed Exports		SEZ Suppl	lies with paym	ent	SEZ Supplie	s without payment	
Receiver GSTIN/UIN*		Receiver Name	-		Invoice No		
Invoice Date*		POS O			Total Invoice Valu	ve (*)*	
DD/MM/0000	- m	35-Andaman	and Nicobar I	slands •			
Supply Type		Supply att	ract Revenue C	harme			
Inter-State							
Item Details							
Rate (%)	Taxable	Value (₹)*			Amount of Tax		
Rate (%)	Taxable	Value (₹)*		Integrated Tax (Amount of Tax	cess (*)	
Rate (%)	Taxable	Value (₹)*		Integrated Tax (Amount of Tax	cess («)	
Rate (%) 0% 0.1%	Taxable	Value (₹)*		Integrated Tax (Amount of Tax	CESS (₹)	
Rate (%) 0% 0% 0.1% 0.25%	Taxable	Value (*)*		Integrated Tax (Amount of Tax	CESS (?)	
Rate (%) 0% 0% 0.1% 0.25% 3%	Taxable	Value (¢)*		Integrated Tax (Amount of Tax	CESS (₹)	
Rate (%) 0% 0% 0.2% 0.2% 3% 5%	Taxable	Value (€)*		Integrated Tax (Amount of Tax	CESS (₹)	
Rate (%) 0%	Taxable	Value (¢)*		Integrated Tax (Amount of Tax	CESS (₹)	
Rate (%) 0% 1%	Taxable	Value (₹)*		Integrated Tax (Amount of Tax	CESS (₹)	
Rate (%) Image: Constraint of the second of th	Taxable	Value (€)•		Integrated Tax (Amount of Tax	CESS (₹)	
Rate (%) Image: Constraint of the second of th	Taxable	Value (€)•		Integrated Tax (Amount of Tax	CESS (₹)	
Rate (%) 0% 0% 0.1% 0.25% 3% 3% 12% 18% 28%	Taxable	Value (€)•		Integrated Tax (Amount of Tax	CESS (₹)	
Rate (%) 0% 0% 0.1% 0.25% 3% 3% 12% 13% 28%	Taxable	Value (€)•		Integrated Tax (Amount of Tax	CESS (()	

<u>GSTR -1 - Transactions related to Special Economic</u> <u>Zone to be included in B2B invoices table</u>

If SEZ boxes are not enabled

- These get enabled when the recipient is classified as SEZ.
- Please ask the recipient taxpayer to send a mail to GSTN to enable the flag of SEZ

GSTR -1 - Transactions related to Export to be disclosed in Table 6A

	Services Tax			A MI BHARAT GUM	1 & OI ~
Dashboard Services	GST Law Searc	h Taxpayer 👻 Help 🔹	e-Way Bill System		
Dashboard > Returns > GST	-1> EXP			01	English
Exports- Add Detai	5				
				Indicates Mandatory	Fields
Invoice No.*		DO/MM/YYYYY	-	Port Code	
Shipping Bill No./Bill o	of Export No.	Shipping Bill Date/Bi	I of Export Date	Total Invoice Value (?)*	
			-		
Supply Type		GST Payment		1	
Rate	Taxable Value	(*)*		Amount of Tax	
0%			Integrated Tax (K)		
0.1%					
0.1%					
0.1% 0.25% 3%					
0.1% 0.25% 3% 5%					
0.1% 0.25% 3% 5% 12%					
0.1% 0.25% 3% 5% 12% 18%					
0.1% 0.25% 3% 5% 12% 18%					
0.1% 0.25% 0.25% 0.3% 12% 12% 12% 18% 12% 18% 1					
0.1% 0.25% 0.25% 13% 12% 12% 18% 28%				BACK	
0.1%	205 Tax Network	Site Last Updat	nd on D	BACK SW	

Manual filing and processing of refund claims in respect of zero-rated supplies – Circular No. 17/17/2017 –GST issued by Central Board of Excise and Customs dated 15th November 2017

Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority, on the recommendations of the Council, that the applications/documents/forms pertaining to refund claims on account of zero-rated supplies shall be filed and processed manually till further orders.

- The above circular gives detail procedure to apply refund manually.
- The application shall be deemed to have been filed only when export manifest or export report is filed and the applicant has furnished a valid return in FORM GSTR-3 or FORM GSTR-3B.
- The application for refund of integrated tax paid on zerorated supply of goods to a Special Economic Zone developer or a Special Economic Zone unit or in case of zero-rated supply of services is required to be filed in FORM GST RFD-01A by the supplier on the common portal and a print out of the said form shall be submitted before the jurisdictional proper officer along with all necessary documentary evidences as applicable

- Refund with respect to SEZ supplies should be filed with Jurisdictional Officer, State / Centre. The officers have authority to scrutinize the applications and issue refunds.
- No separate application is required to file for refund with respect to Export transactions as shipping bill itself will be treated as application for refund. The said refunds will be issued by Custom Officers authorising exports.

> Application on common portal in GST RFD -01A -Circular No. 1T of 2018 dated 01/01/2018 issued by office of the Commissioner of State Tax (GST), Maharashtra State

> The Circular guides in detail how to fill in Form GST RFD -01A on common portal for refund with respect to various reasons.



GSTIN -Legal Name -Trade Name -26AAACK8926C1ZN KESARI PRINTERS LIMITED Select the Refund type: ø Indicates Mandatory Fields Refund of Excess Balance in Electronic Cash Ledger Refund of ITC on Export of Goods & Services without Payment of Integrated Tax On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) Refund on account of ITC accumulated due to Inverted Tax Structure Recipient of Deemed Exports Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax) ۲ CREATE Export of services with payment of tax Please select Tax period for which the application is to be filed: Tax Period O Please select post-registration month from the Month dropdown. Financial Year • Month* 2017-18 July

*

GSTIN - 26AAA	ACK8926C1ZN	Legal Name - KESARI PR	INTERS LIMITED T	rade Name -	
Y - 2017-18		Month - JULY	s	tatus - Draft	
ST RFD-0: supplies ma Note: In the in Zero-rate	1 A ade to SEZ unit/ SEZ Develo e below table, the Refund amount d d supplies of GSTR-38 item 3.1(b) f	pper (with payment of laimed (Integrated Tax/ Cess filed for the period.	tax)	• Indic e amount of Integrated Tax/	ates Mandatory Fields 7 Cess mentioned
Refund Clair	ned (in ₹)				
Head	Integrated Tax (₹)•	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)•	Total (₹)•
TAX	₹0.00			₹0.00	0.00
			informed that, the disburs the mentioned account he	ement of refund amount wi re.	li be credited to
		Important	Message		
1. Once you proceeding 1 2. Please be 3. The Elect 4. Application date of form Declaration	i fill the details in relevant Tables, P to submit. e informed that once " Proceed " but ronic Credit ledger balance visible h on can be saved at any stage of com in creation, the saved draft will be pu by declare that the Special Economi	lease save the form to proce- tion is clicked, no modificat ere is your current balance. apletion for a maximum time arged from the GST database c Zone unit /the Special Ecor	ed to Submit. Please <u>correct</u> . ion will be allowed. period of 15 days. If the sam nomic Zone developer has not	any errors occured during e is not submitted within 15 availed of the input tax cre	days from the
paid by the	applicant, covered under this refun	d claim.		BACK SAVE	PROCEED

Important Message

Once you fill the details in relevant Tables, Please save the form to proceed to Submit. Please correct any errors occured during save before
proceeding to submit.

2. Please be informed that once "Proceed" button is clicked, no modification will be allowed.

3. The Electronic Credit ledger balance visible here is your current balance.

4. Application can be saved at any stage of completion for a maximum time period of 15 days. If the same is not submitted within 15 days from the date of form creation, the saved draft will be purged from the GST database.

Declaration

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

BACK SAVE PROCEED	BACK SAVE PRO

			9
I/We hereby solemnly affirm and declare that the information given h	erein above is true and co	rrect to the best of my/our k	mowledge and belief and
nothing has been concealed therefrom.			
Authorised Signatory	1		
Amit Singh			
	BACK	SUBMIT WITH DSC	SUBMIT WITH EVC

Good	ls and S	Services	Тах			🛦 JAI BHARAT GUM & CH
Dashboard	Services •	GST Law	Search Taxpayer 👻	Help -		
hboard > Refu	inds > Submit					Englis
GST RFD-0 message is se	1A of GSTIN - ent to your regi	26AAACJ2998 istered Email 1	M1ZZ has been successf ID and Mobile Number.	ully Submitted. The Acknow	vledgment Reference Number is A	A260717000327D. This
GSTIN - 26AA	AACJ2998M1ZZ	2	Legal Name LTD.	- JAI BHARAT GUM & CHEM	ICALS Trade Name -	
FY - 2017-18			Month - JULY	r	Status - Submitted	
I/We he	reby solemnly	affirm and dea	clare that the information	n given herein above is true	and correct to the best of my/our	C r knowledge and belief and
Authorised Si	ignatory*	d therefrom.				
Amit Singh	h			*		

E-WAY BILLS



What is an E-way bill ???

E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of section 68 of the Goods and Services Tax Act read with rule 138 of the rules framed thereunder. It is generated from the GST Common Portal maintained for E way Bills by the registered persons or transporters or persons who cause movement of goods of consignment before commencement of such movement.

Who can register and use e-way bill on the portal ???



Registration for REGULAR DEALERS



Step 1: Login – eWay Bill Reg www.ewaybill.nic.in



Step 2: Click on e-way bill registration for first time GSTIN registration on the e-way bill portal



Step 3: Enter the GSTIN Number and Click on "Go" to submit the request

	E-Way Bill Registration Form	
Enter GSTIN		
	X4HRN Q Enter the code as shown above	
	Go Exit	

Step 4: Validate & Update Details

Step 5: Click on Send OTP & Verify OTP

Step 6: Set User Name & Password of user choice

Login Details	
User Name •	Check
Password •	
Confirm Password •	



Registration for REGISTERED TRANSPORTER



TRANSPORTER REGISTRATION

Tran	sporter Registration	
Mail ID	****Ir@vnv.ca	
Mobile Number of main user	*******70	Send OTP
Enter OTP	332596 ×	Verify OTP

C You are currently registered as Tax Payer					
Do you want to register as a transporter, so that you can generate e-way bill for your clients ?	® Yes	No			
Save					

Confirmation

164.100.80.180 says:

You are successfully registered as Transporter.Please logout and relogin.



Х

CA LEENA TALATHI

Registration for UNREGISTERED TRANSPORTER



Step 1: Open the e-way bill portal and select "Enrolment of Transporters"

Forgot Password ? Forgot Username ?

e-Way Bill Registration

Enrolment for Transporters

Enrolment for Citizens Forgot Trans ID

Step 2: Enter the details as required.

The user has to select the State and enter his legal name as given in his PAN and PAN number. The system user gets it validated by on click of 'Validate' button.

	Application for Er	nrollment u/s 35(2)
1.	Select Your State •	- Select State -
2.	(a) Legal name (Enter Name as per PAN) •	
	(b) Trade name, if any	
	(c) PAN •	Validate

Step 3: Update Registration Details

Select Enrolment Type

Warehouse/Depot

Godown

Cold Storage

Transport services

Principal Place of Business

Address Details

Contact Information

email address and

mobile number

Update Aadhar + OTP

Proprietor

Main person of Company / Firm

Upload Documents

Address Proof

Id Proof

Step 4: Set Login Details

8.	Login Details	
	User Name •	Check
	Password •	
	Confirm Password •	

Step 5: Click on Submit. A 15digits TRAN ID would be generated Eg : 27 AAAPG111M 1Z K ; same like a GSTIN <state code><PAN><1Z><check digit>



Dashboard

					E-WAY	BILL SY	STEM			TAX MAR	ION
<u><u><u></u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u></u>				GSTIN :2	9 	Name :	- User : Tax Payer			0 🗅	O
📄 e-Waybill	•					Dash Boa	rd for Date 15/01/20	18			
Consolidated EWB	•	:=	EWBs generated	0	EWBs cancelled		EWBs rejected	EWBs generated by		My EWBs rejected	
Reject			by me	0	by me		by me	ether party on my GSTIN		by other party	
Reports	•		0		0		0	0		0	
🕹 My Masters	۲										
🎄 User Management	٠								A Notifi	ations Panel	
Legistration	۷	Note:	Android APK for Tax Pay	ers has been re	eleased. Please go to Rec	istration>For A	ndroid and register your II	MEI. You will receive a			
LE Update	•	link a	s SMS to your mobile, do	wnload the APF	by clicking that link and	install on your r	nobile.		🖪 Genera	I Alerts	
LE Grievance	۷								Specific	: Alerts	
									E-Way	Bill Notifications	
									GST C	Common Portal Alerts	

Main Menu

E-way Bill	Consolidated E-way Bill	Reject	MASTERS
 Generate Update Cancel Print 	 Generate Update Cancel Print 	 To Reject E- Way Bill generated by others 	 Products Clients Supplier Transporter Bulk Upload
USER MANAGEMENT	Registration	Update	Grievance
CreateFreeze	For SMSFor Android	 As Transporter My GSTIN from 	Detentio Deport

• Update

Change Password

• For API

• For GSP

CP

n Report



Step 1 : Generate new e-way bill



			e- waybii	I ETILIY FOTTI [• indic:	ates mandatory fields for F-Way Bill and • indicates mandatory fields for GSTR-
Transaction D	Details				
Transaction	Type• Outward Olnward	Sub Type* Sup 	ply © Export © Job Work © Si	KD/CKD © Recipient Not	t Known $\ \ {}^{\odot}$ For Own Use $\ {}^{\odot}$ Exhibition or Fairs $\ \ {}^{\odot}$ Line Sales $\ {}^{\odot}$ Others
Document Ty	ype• Tax Invoice •	[Document No •		Document Date • - 27/01/2018 +
From					
Name	VENU & VINAY			Address	161,
GSTIN •	29AADFV7589C1ZO	0			161,
				Place	Bangalore
				Pincode•	560018 KARNATAKA T
TO					
Name	Name			Address	
GSTIN •		0			
				Place	
				Pincode•	-State- V
Item Details					
Step 2: Sub type to be selected under e-way bill

Outward

- Supply
- Export
- Job Work
- SKD/CKD
- Recipient Not Known
- For Own Use
- Exhibition or Fairs
- Line Sales
- Others

Inward

- Supply
- Import
- SKD/CKD
- Job work Returns
- Sales Return
- Exhibition or Fairs
- For Own Use
- Others

Step 3: Select the Document Type

ļ.					COTIN 20ddulv70	uocizu - Leyai Ivaille . v	LIVU & VIIVAT - V	Usei . lax rayei 😽	
						e- WayBill Entr	y Form		
Fransaction De	ataile						(• ind	dicates mandatory fields for E-Way Bill and • indicates mandatory fields for GSTR-1	1
	Auno				_				1
Transaction T	ype•	Outward	() Inward	Sub Type•	Supply Export	Job Work SKD/CK	D Recipient N	lot Known O For Own Use O Exhibition or Fairs O Line Sales O Others	
			_						
Document Ty	pe• Ti	ax Invoice	۲		Document No	•		Document Date • - 27/01/2018 +	
From	B	ax Invoice ill of Supply							
N	B	ill of Entry							
Name	VE C	nalian redit Note	_		Į		Address	161, 4th main 7th cross chamrajp	
GSTIN•	29. 0	Ithers			0			Bangalore	
							Place	Bangalore	
							Pincode*	560018 KARNATAKA 🔻 0	
TO									
10									
Name	Name						Address		
GSTIN•					0				
							Place		
							Pincode•	_State	
em Details									
Pro	duct Name	e		Description	HSN	Quantity Uni	😯 Value/Taxab	ble Value (Rs.) Tax Rate(C+S+I+Cess)	
								©Powered By National In	form
	111								

i.

- a. Tax Invoice
- b. Bill of supply
- c. Bill of entry
- d. Challan
- e. Credit note
- f. Others

Step 4: Update Address



Step 5: Update Item Details





Step 6: Transportation: Mode + Details to furnish



PART A SLIP

Part-A Slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or dealer later to enter the PART-B and generate the E-way Bill. This will be useful, when dealer has prepared invoice relating to the business transaction, but don't have the transportation details. Dealer can enter invoice details and keep it ready for transportation, once the transportation is ready.

The taxpayer can enter Part-A details and generate the Part-A slip. Sometimes, the taxpayer wants to move the goods himself but wants to update the Part-B later as vehicle number is not available at that point of time. E-way bill expects the user to enter transporter ID or vehicle number. So if he wants to move the goods himself, he can enter his GSTIN as transporter Id and generate Part-A Slip. This indicates to the system that he is a transporter and is going to enter Part-B later.

Onscreen View



Submission and Generation

E	- WAY BILL SY	STEM
GSTIN :	I - Legal Name : I	- User : Tax Payer
	Print e-Way Bill / Sli	p
	e-Way Bill	
E-Way Bill No:	1910 1286 2596	
E-Way Bill Date:	16/01/2018 04:16 PM	
Generated By:	Landsteine (* 15	
Valid From:	16/01/2018 04:16 PM	
Valid To:	17/01/2018 04:16 PM	
Part - A		
GSTIN of Recipient	GSTIN : URP 1	
Place of Delivery	KARNATAKA-560098	
Invoice /Challan No.	1234	

Part - A							
GSTIN of Recipient	GSTIN : U	IRP Vinutha					
Place of Delivery	,KARNAT	AKA-560098					
Invoice /Challan No.	1234	1234					
Invoice /Challan Date	16/01/201	16/01/2018					
Value of Goods	₹ 58000	₹ 58000					
HSN Code	9609						
Reason for Transportation	Outward	Supply					
Transport No. & Name							
Transport Doc. No. & Date							
Part - B							
Mode Vehicle No / Transpo	ort No From	Entered Date	Entered By	CEWB No.			
Road KA04HE7589		16/01/2018 04:16 PM	aadfv7589.c	0			
	Print De	etailed Print Exit					

Validity of E-Way Bills

The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not recalculated for subsequent entries in Part-B.

Validity of E-Way Bills

DISTANCE	VALIDITY PERIOD
Up to 100 km	One Day in cases other than Over Dimensional Cargo
For every 100km or part thereof there after	One Additional Day in cases other than Over Dimensional Cargo
Up to 20 km	One Day in cases other than Over Dimensional Cargo
For every 20km or part thereof thereafter	One Additional Day in cases other than Over Dimensional Cargo

Rejection by Recipient



		Reject E- Way Bill generated by others				
		Select Date - 28/01/2018 + Submit Exit				
Check For	EWB No. / Date	Other Party GSTIN / Name	Trn. Type	Doc. No. / Dt	Amt.	Tax
Reject						

Cancellation of E-way bill

Cancellation by Consignor/ Originator



GSTIN :29aadfv7589c1zo - Legal Name : VENU & VINAY - User : Tax Payer				
Cancel e-Way Bi	I			
Enter e-Way Bill No.	Go	Exit		

Select Reason and Click on Cancel





Cancelled



E-Way Bill No:	1910 1286 2596
E-Way Bill Date:	16/01/2018 04:16 PM
Generated By:	29aad fv758 9c1zo - VENU & VINAY
Valid From:	16/01/2018 04:16 PM
Valid To:	17/01/2018 04:16 PM
Part - A	
GSTIN of Recipient	GSTIN : URP Vinutha
Place of Delivery	,KARNA.TAKA-560098
Invoice /Challan No.	1234
Invoice /Challan Date	16/01/2018
Value of Goods	₹ 58000
HSN Code	9609
Reason for Transportation	Outward - Supply
Transport No. & Name	and the second
Transport Doc. No. & Date	1 1 1 1
Part - B	
Mode Vehicle No / Transport N	o From Entered Date Entered By CEWB No.
Road KA04HE7589	16/01/2018 04:16 PM aadfv7589.c 0

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E-way bill Access



Best Practices

> Update the Clients/Customers and Suppliers

The tax payer has been facilitated on the e-Way Bill system to create onetime master details of his/her customers and suppliers by just entering the GSTIN.

This helps in easily populating the customers and suppliers details by the system, just by typing his/her name at name field while generating the e-Way Bills.

This avoids the mistakes in GSTIN, Place, State and PIN codes of customers or suppliers.

Best Practices

> Update Products

The tax payer can create his/her product masters by entering the product details like name, HSN, rate of tax, etc.

So that the product details are auto populated by the system by just typing the 2-3 chars of product name.

This avoids the mistakes in HSN code, rate of tax, UQC, etc.

Best Practices

Manage sub-users carefully

Some of the tax payers may not operate directly themselves always and also they may have multiple additional places from where they need to generate the e- way bills for movement of goods.

To achieve this, the tax payers can create the sub-users to manage the e-way bill system depending upon the requirements.

The different roles can also be assigned to these users.

However, the tax payers should take care while generating these users. Whenever, the employees / operators / managers change, he/she should change the password or freeze the account from miss-utilising the same.



<u> Ron't Worry. Be Happy.</u> KEEP LEARNING.

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