



## Issues and Challenges in GST Returns

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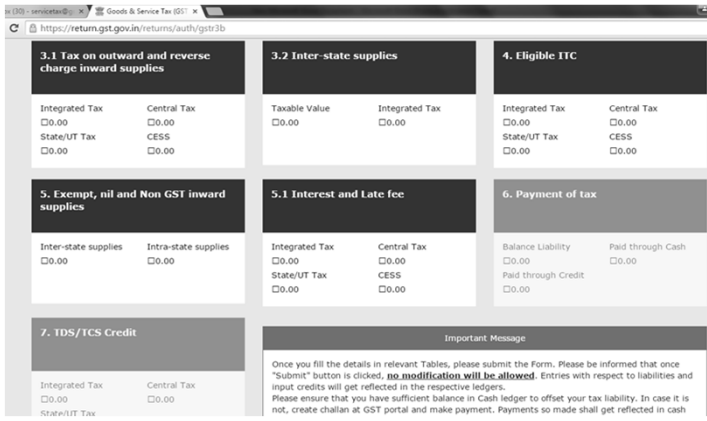
**CA Binti Bhatt**  
 Cell: +919820630903  
 Email: binti@gmj.co.in

## Returns - Forms

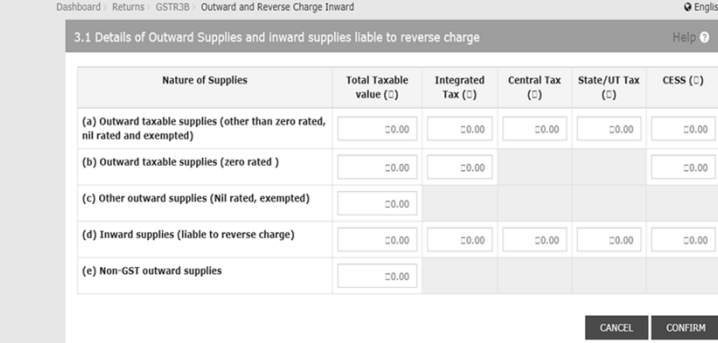
- **GSTR-1 – Outward Supplies**
- **GSTR-2 – Inward Supplies**
- **GSTR-3 – Monthly Return**
- **GSTR-3B – Consolidated Return to be filed for July and August 2017**
- **GSTR – 4 – Composite Suppliers**
- **GSTR -5– Return for Non resident Foreign Taxable person**
- **GSTR- 6 - ISD**
- **GSTR-7 – Authorities Deducting TDS**
- **GSTR-8- E-Commerce Operator**
- **GSTR-9- Annual Return**
- **GSTR-10 – Final Return**
- **GSTR-11 – Details of inward supplies to be furnished by a person having UIN**

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## GSTR-3B



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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				

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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

Supplies made to Unregistered Persons

Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
Select	₹0.00	₹0.00

Supplies made to Composition Taxable Persons

Supplies made to UIN holders

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### Input Tax Credit

(A) ITC Available (whether in full or part)

(1) Import of goods	₹0.00	₹0.00	₹0.00	₹0.00
(2) Import of services	₹0.00	₹0.00	₹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) ITC Reversed

(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

(C) Net ITC Available (A) - (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

(D) Ineligible ITC

(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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Dashboard Returns GSTR3B Inward Supplies

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

Nature of Supplies

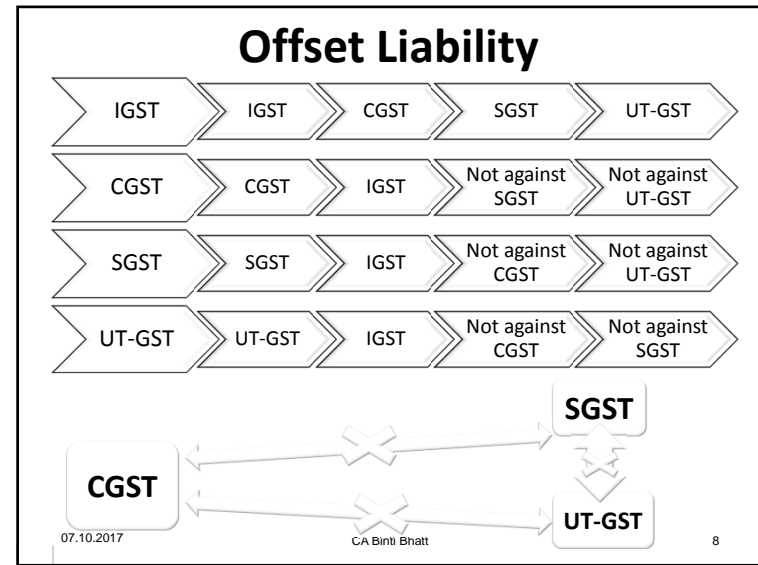
Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	₹0.00	₹0.00
Non GST supply	₹0.00	₹0.00

Inward supplies of Electricity, petrol etc .will also have to be disclosed

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## Issues in GSTR 3B

Particulars	Amount disclosed in GSTR 3B	Actual Amounts	Rectification
Increase in outward supplies	Rs. 90,000/-	Rs. 1,00,000/-	Can be done while filing GSTR 1.
Decrease in outward supplies	Rs. 1,00,000/-	Rs. 80,000/-	
Increase in ITC	Rs. 1,20,000/-	Rs. 1,20,000/-	
Decrease in ITC	Rs. 90,000/-	Rs. 70,000/-	Can be done while filing GSTR 2.

According to Circular No. 7/7/2017-GST, corrections of erroneous details furnished in GSTR 3B can be done by correctly reporting the details in form GSTR 1 and GSTR 2 of the relevant period.

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Q1. Can Cash payment made under the head of CGST be adjusted against IGST?

Ans: No. Payment made under any head needs to be utilized for adjusting the liability of that respective head only. Refund of payment made under wrong head can be claimed.

Q2. Whether CGST & SGST or IGST will be payable for Inter State RCM Transactions?

Q3. Late Fees for filing of July and August 3-B was waived off at a later Date. What in case of the Assesses who already paid it? Will it be Refunded to the Cash Ledger? Even if Refunded it will be under the Head of Fees and hence can be utilized only in future for paying late fees and not against normal liability.

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## GSTR-1

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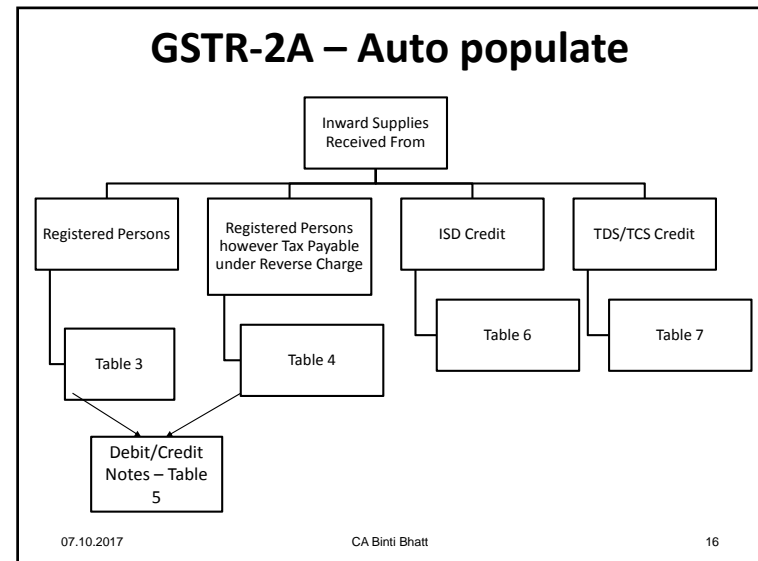
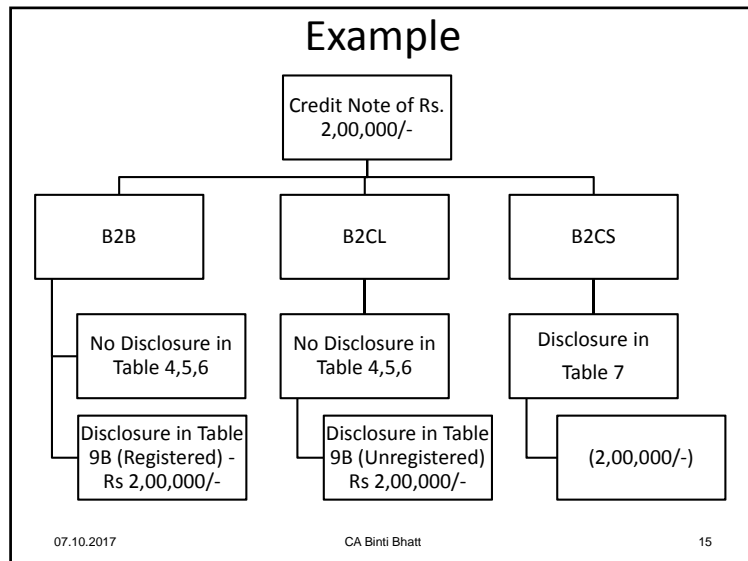
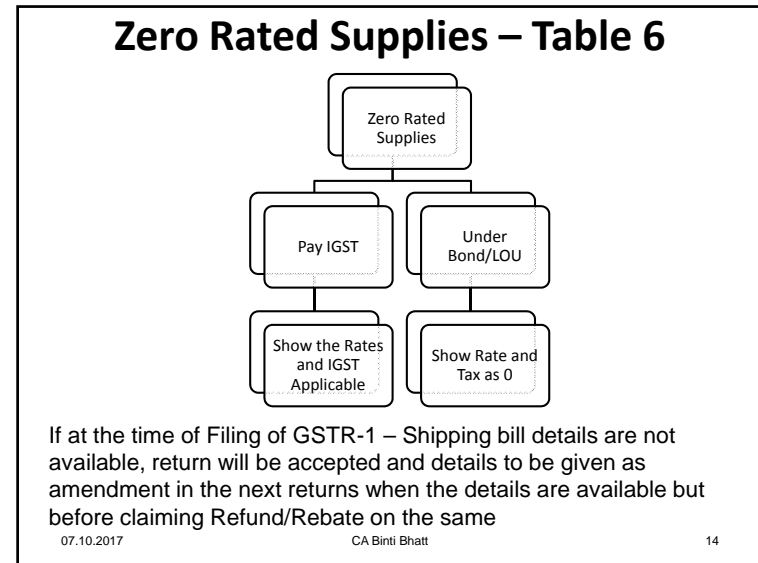
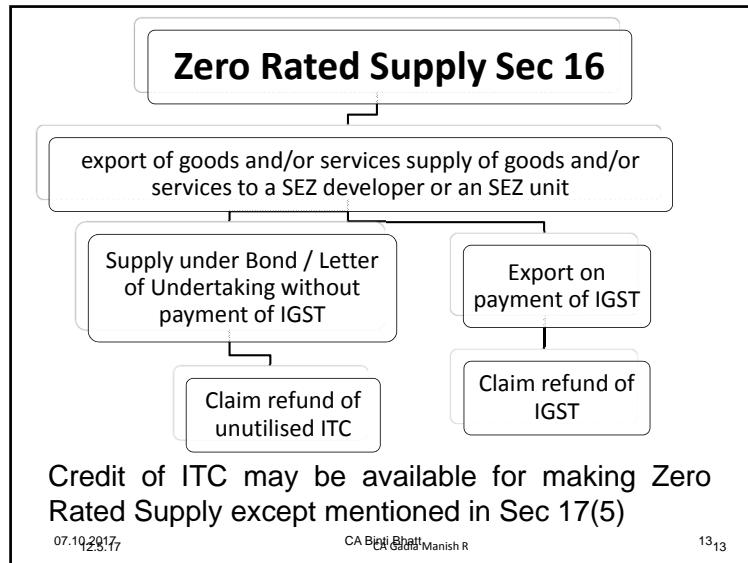
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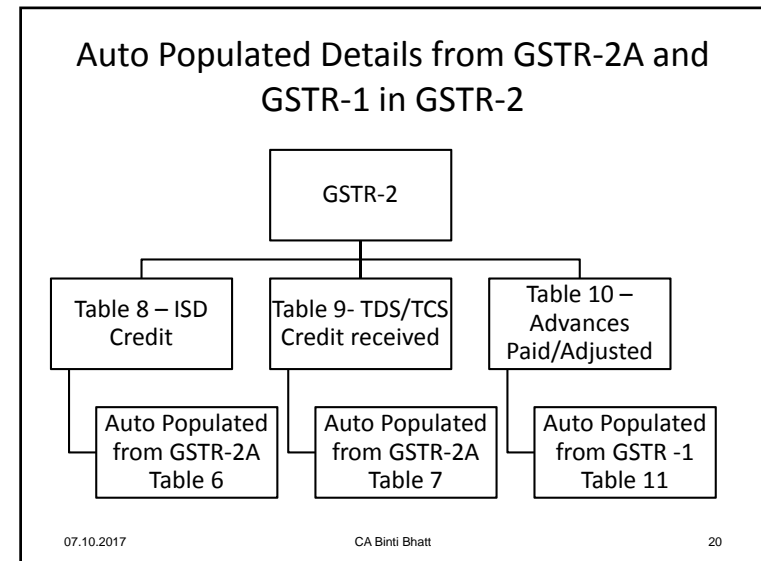
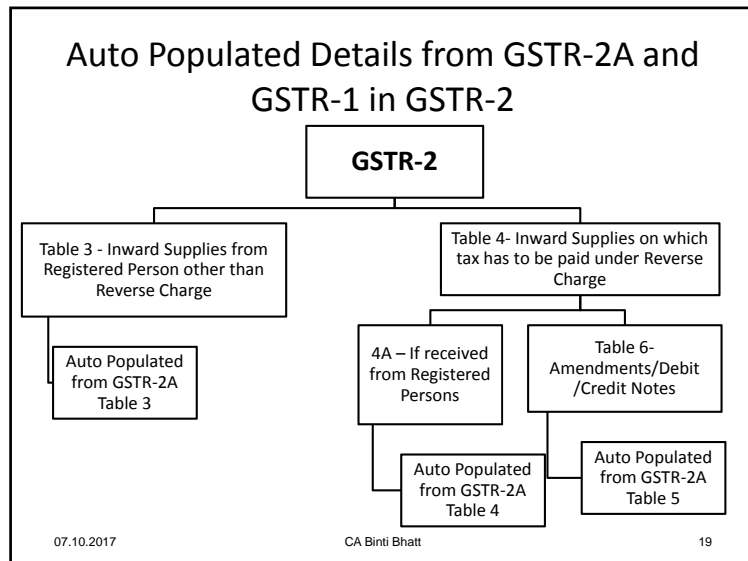
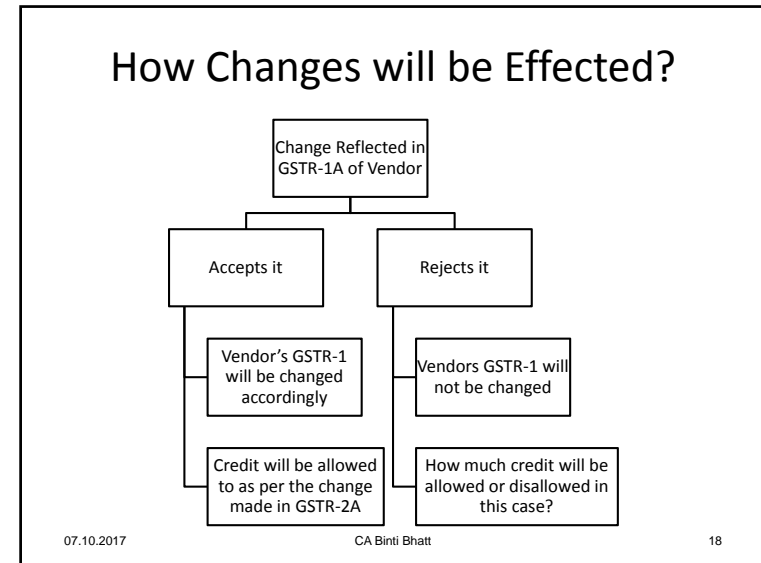
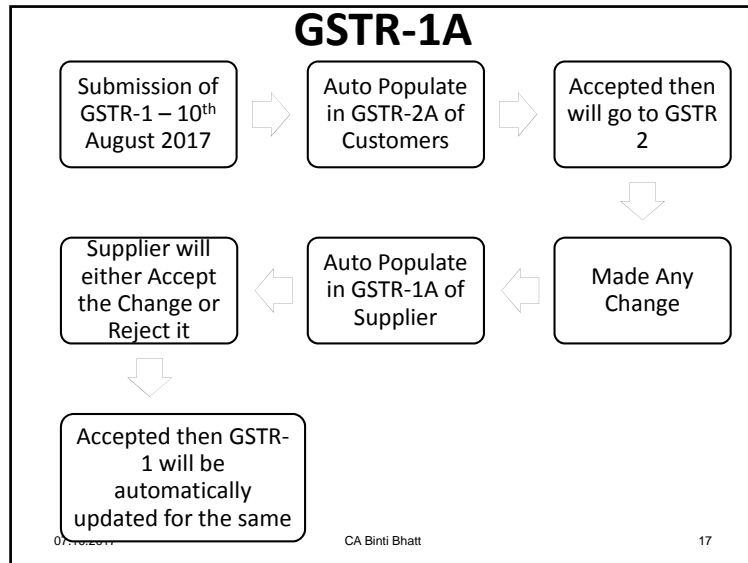
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## Other Details to be given in GSTR-2

- Table 4B – Details of inward supplies from unregistered person
- Table 4C – Import of service
- Table 5A – Details of Inputs/Capital goods from Outside India
- Table 5A - Details of Inputs/Capital goods from SEZ
- Table 7 – Supplies received from Composition Taxable Persons
- Table 7 – Supplies which are exempt/Nil rated/Non GST Supply
- Table 11&12 – Various Adjustments to be made
- Table 13 – HSN wise summary of Inward Supplies



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## GSTR-3

- All the details in GSTR-3 will be Auto Populated
- Details w.r.t. Tax Paid through ITC and cash will have to be mentioned
- Interest, Late fees or any such other amounts will also have to be disclosed
- Any refund Claimed will have to be mentioned

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## Issues and Challenges

1. In case where there are more than 500 invoices, there is no way out to view the detailed entries online.
2. Where an error is encountered while uploading the data using the offline utility, tracing the error becomes difficult.
3. If once uploaded online through offline utility there is no option of deleting the entire data at once. Each single entry has to be found and deleted.

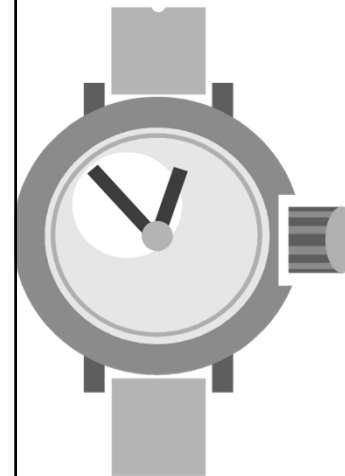
Can corrections related to wrong information provided in GSTR 1 be made in GSTR 3 before making the payment?

Ans: Any corrections of erroneous information provided in Table 4,5 and 6 of GSTR 1 can be made in the GSTR 1 of the next month.

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**Opinions or views are like wrist watches.**

**Every watch shows different time from others.**

**But every one believes that their time is right!**

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**CA Binti Bhatt**  
binti@gmj.co.in  
Ph :+919820630903

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