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

10th March, 2018

Presented by
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 E-way Bills

Returns

Due Dates for Filing returns

Important dates

GSTR-3B (Feb 2018)	Mar 20th, 2018	GSTR-5 (Feb 2018)	Mar 20th, 2018
GSTR-6 (July'17 - Feb'18)	Mar 31st, 2018	GSTR-4 (Jan-Mar, 2018)	Apr 18th, 2018

Quarterly return for registered persons with aggregate turnover up to Rs. 1.50 Crores

GSTR-1 (Jan-Mar, 2018)	Apr 30th, 2018

Monthly return for registered persons with aggregate turnover of more than Rs. 1.50 Crores

GSTR-1 (Feb 2018)	Apr 10th, 2018	GSTR-1 (Jan 2018)	Mar 10th, 2018

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

Various changes in GSTR 3B :

- 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 The Option of Submission has been withdrawn.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.

Various changes in GSTR 3B :

- 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.

Various changes in GSTR 3B :

- 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.

Various changes in GSTR 3B :

➤ 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 and Services Tax

& ANGAD JASBIRSINGH A ⌄

| Dashboard | Services ⌄ | GST Law | Search Taxpayer ⌄ | Help ⌄ | e-Way Bill System |

Dashboard > Returns > GSTR3B

GSTR-3B - Monthly Return

⊕ English

| GSTIN - 97AJIPA1572E7Z8 | Legal Name - ANGAD JASBIRSINGH ARORA | Status - Not Filed |
| FY - 2017-18 | Return Period - December | Due Date - 20/01/2018 |

Help

Please click on a box (tile) and enter relevant details therein. Save and click on the next box to enter relevant details. Once you have filled up the information relating to a tile, you will see gross (summary) figures on the tiles. You can view the preview by clicking on Preview button. You can click on Back button to go to previous screen anytime. Data saved by you will not be deleted.

Help Manual

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹44.00	₹205.00
State/UT Tax	CESS
₹205.00	₹206.00

3.2 Inter-state supplies

| Taxable Value | Integrated Tax |
| ₹0.00 | ₹0.00 |

4. Eligible ITC

Integrated Tax	Central Tax
₹10.00	₹100.00
State/UT Tax	CESS
₹200.00	₹100.00

5. Exempt, nil and Non GST inward supplies

| Inter-state supplies | Intra-state supplies |
| ₹0.00 | ₹0.00 |

5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹260.00
State/UT Tax	CESS
₹260.00	₹0.00

7. TDS/TCS Credit

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	
₹0.00	

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-
- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

| BACK | SAVE GSTR3B | PREVIEW DRAFT GSTR-3B | PROCEED TO PAYMENT |

CA LEENA TALATHI   10

Goods and Services Tax

& ANGAD JASBIRSINGH A ˅

Dashboard　　Services ▾　　GST Law　　Search Taxpayer ▾　　Help ▾　　e-Way Bill System

Dashboard - Returns - GSTR3B　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　⊕ English

GSTR-3B - Monthly Return

| GSTIN - 97AJIPA1572E7Z8 | Legal Name - ANGAD JASBIRSINGH ARORA | Status - Not Filed |
| FY - 2017-18 | Return Period - December | Due Date - 20/01/2018 |

Help

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⊘ You have unsaved changes, Please click on SAVE GSTR3B below to save the data.　　　　　　　　　　　　　×

Help Manual

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹1,000.00	₹1,000.00
State/UT Tax	CESS
₹1,000.00	₹0.00

3.2 Inter-state supplies

| Taxable Value | Integrated Tax |
| ₹50,000.00 | ₹1,000.00 |

4. Eligible ITC

Integrated Tax	Central Tax
₹20,000.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

| Inter-state supplies | Intra-state supplies |
| ₹10,000.00 | ₹10,000.00 |

5.1 Interest and Late fee

Integrated Tax	Central Tax
₹1,000.00	₹260.00
State/UT Tax	CESS
₹260.00	₹0.00

7. TDS/TCS Credit

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	
₹0.00	

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-
- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK　　SAVE GSTR3B　　PREVIEW DRAFT GSTR-3B　　PROCEED TO PAYMENT

CA LEENA TALATHI　　　　　　　　　　11

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

❶ 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). ✕

❶ 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. ✕

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

| Description | Cash Ledger Balance | | | | | 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		

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

ⓘ 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).   ✕

ⓘ 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.   ✕

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

BACK   PREVIEW DRAFT GSTR-3B   CREATE CHALLAN   MAKE PAYMENT/POST CREDIT TO LEDGER   PROCEED TO FILE

ⓘ 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

BACK   **PREVIEW DRAFT GSTR-3B**   **CREATE CHALLAN**   **MAKE PAYMENT/POST CREDIT TO LEDGER**   **PROCEED TO FILE**

Goods and Services Tax

ANGAD JASBIRSINGH A ~

Dashboard | Services ~ | GST Law | Search Taxpayer ~ | Help ~ | e-Way Bill System

Dashboard › Returns › GSTR3B › Payment of tax   English

6.1 Payment of tax   Help

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

ℹ 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). ✕

ℹ 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. ✕

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

Description	Cash Ledger Balance					Credi	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Cent
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹20,000.00	
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Late Fees		₹0.00	₹0.00		₹0.00		

ℹ 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

ℹ 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 reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reve Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	₹1,000	₹1,000	₹0	₹0		₹0.00	
Central Tax	₹1,000	₹1,000	₹0			₹0.00	
State/UT Tax	₹1,000	₹1,000		₹0		₹0.00	
CESS	₹0				₹0	₹0.00	

BACK   PREVIEW DRAFT GSTR-3B   CREATE CHALLAN   MAKE PAYMENT/POST CREDIT TO LEDGER   PROCEED TO FILE

Goods and Services Tax

& ANGAD JASBIRSINGH A ⌄

Dashboard | Services ⌄ | GST Law | Search Taxpayer ⌄ | Help ⌄ | e-Way Bill System

Dashboard > Returns > GSTR3B > Payment of tax   🌐 English

6.1 Payment of tax   Help ❓

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

❗ 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).   ✕

❗ 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.   ✕

🛈 No pending Liabilities to pay.

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

Description	Cash Ledger Balance					Credi	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Cent
Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹17,000.00	
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Late Fees		₹0.00	₹0.00		₹0.00		

🛈 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 reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Reverse charge Tax payable (₹)	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 (₹)	Utili C bala
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)								
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	8	9	10	11	12	13	
Integrated Tax	1,000.00	1,000.00	0.00	0.00		0.00	0.00	0.00	1,000.00	1,000.00			0.00
Central Tax	1,000.00	1,000.00	0.00			0.00	0.00	0.00	0.00	0.00	260.00	260.00	0.00
State/UT Tax	1,000.00	1,000.00		0.00		0.00	0.00	0.00	0.00	0.00	260.00	260.00	0.00
CESS	0.00				0.00	0.00	0.00	0.00	0.00	0.00			0.00

BACK | PREVIEW DRAFT GSTR-3B | CREATE CHALLAN | MAKE PAYMENT/POST CREDIT TO LEDGER | PROCEED TO FILE

CA LEENA TALATHI   17

GSTIN - 97AJIPA1572E7Z8

FY - 2017-18

Legal Name - ANGAD JASBIRSINGH ARORA

Return Period - December

Status - Not Filed

Due Date - 20/01/2018

Please answer the following questions to enable us to show relevant sections

* Indicates Mandatory Fields

A. Do you want to file Nil return? *

Note: *Nil return can be filed by you if you have not made any outward supply (commonly known as sale) AND have NOT received (commonly known as purchase) any goods/services AND do not have any tax liability.*

- ● Yes   ○ NO

B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period? (Table 3.1)*

- ○ Yes   ○ NO

C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2)*

- ○ Yes   ○ NO

D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services ? (Table 4)*

- ○ Yes   ○ NO

E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5)*

- ○ Yes   ○ NO

F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)*

- ○ Yes   ○ NO

G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6)*

- ○ Yes   ○ NO

Help

Based on your answers, relevant tables of GSTR-3B will be visible on the next page. You may go back to previous screen by clicking on Back button.

BACK   NEXT

☐ 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.

| BACK | PREVIEW DRAFT GSTR-3B | FILE GSTR-3B WITH EVC | FILE GSTR-3B WITH DSC |

☑ 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.

Authorised Signatory *

ANGAD ARORA   ▾

| BACK | DOWNLOAD FILED GSTR-3B | FILE GSTR-3B WITH EVC | FILE GSTR-3B WITH DSC |

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

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 Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
3%			
5%			
12%			
18%	₹43,500.00	₹7,830.00	
28%			

BACK   SAVE

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Site Last Updated on   Designed & Developed by GSTN

Top

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

Dashboard	Services ▾	GST Law ▾	Search Taxpayer ▾	Help ▾		
Registration	Ledgers	Returns	Payments	User Services	Refunds	
Returns Dashboard				View e-Filed Returns		
Track Return Status				Transition Forms		
ITC Forms						

Track Return Status

◉ ARN ◯ Return Filing Period ◯ Status

AA071117000079L   SEARCH

Search based on ARN Number

Return Type	Financial Year	Tax Period	ARN	Date of filing ▲	Status ▲	Mode of filing
	2017-2018	November	AA071117000079L	08/11/2017	Filed-Valid	ONLINE

Track Return Status

Track Return Status

ARN | ● Return Filing Period | Status

From 01/08/2017   To 15/11/2017   **SEARCH**

Search based on Return Filing Period

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

ARN | Return Filing Period | ● Status

Filed–Valid ▼   **SEARCH**

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 Law ▾	Search Taxpayer ▾	Help ▾	
Registration	Ledgers	Returns	Payments	User Services	Refunds

Returns Dashboard				View e-Filed Returns	
Track Return Status				Transition Forms	
ITC Forms					

Dashboard > Returns   🌐 English

View e-filed Returns

• *Indicates Mandatory Fields*

Financial year•	Return Filing Period	Month	Return Type
2017-18 ▾	Monthly ▾	September ▾	GSTR1E ▾

SEARCH

Return Type ▲	Financial Year	Tax Period	Acknowledgement Number	Date of filing	Mode of filing ▲	View/Download
GSTR3B	2017-18	September	AA0709170001310	19/09/2017	ONLINE	View

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 zero-rated 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
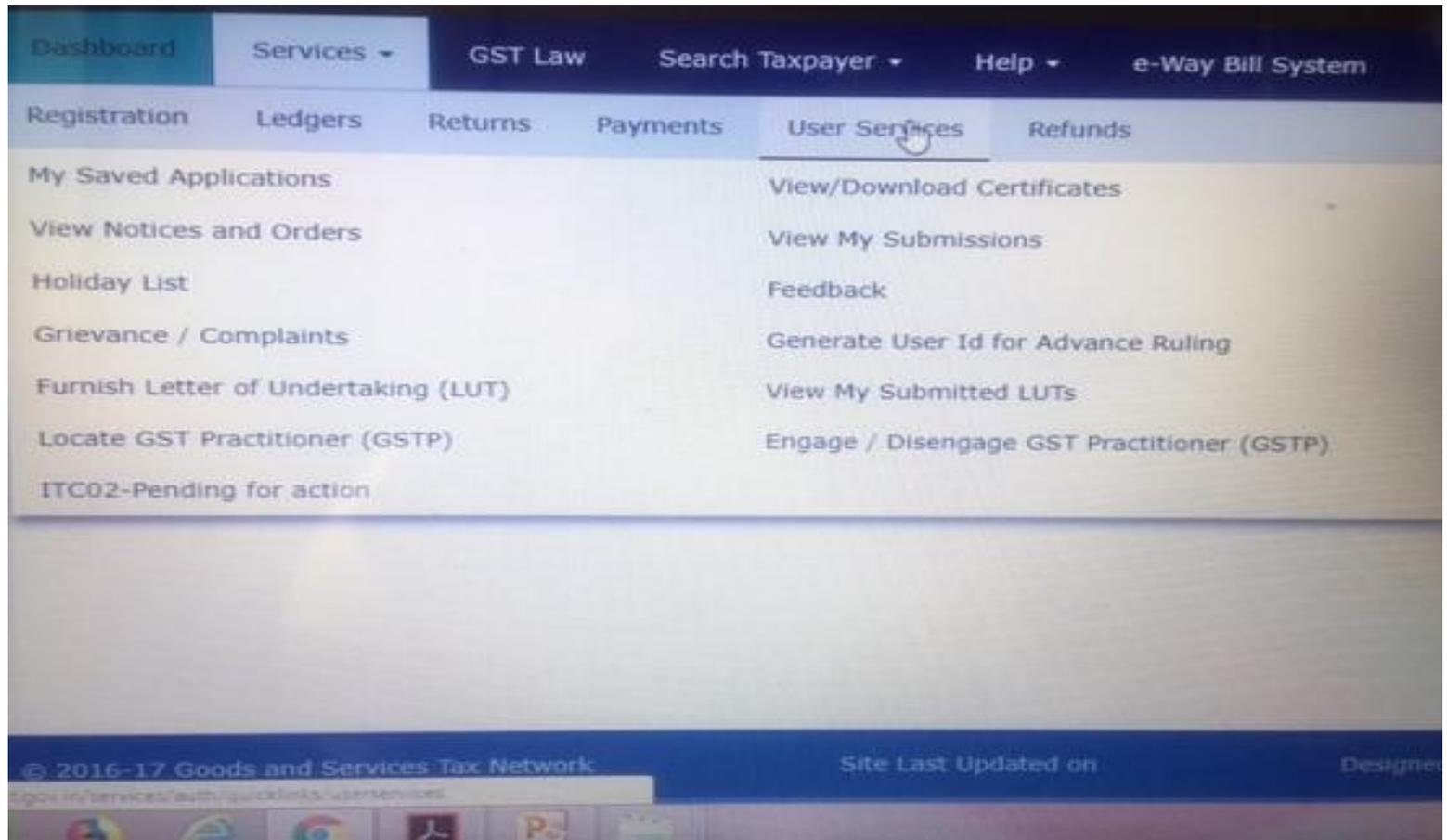
Letter of Undertaking

Letter of Undertaking

Letter of Undertaking for export of goods or services without payment of integrated tax
(See rule 96A)

Goods and Services Tax Identification Number -

To
The President of India (hereinafter called the "President"), acting through the proper officer

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.

Letter of Undertaking

Letter of Undertaking

Letter of Undertaking

➢ 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.

Disclosure of Zero Rated Transactions in Returns

➢ <u>GSTR 3B</u>

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 (₹)
(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				

CANCEL   CONFIRM

Disclosure of Zero Rated Transactions in Returns

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

Disclosure of Zero Rated Transactions in Returns

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

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

Disclosure of Zero Rated Transactions in Returns

▸ <u>GSTR -1 – Transactions related to Export to be disclosed in Table 6A</u>

Trade Circulars for Refunds related to Zero Rated Transactions

➢ **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.

Trade Circulars for Refunds related to Zero Rated Transactions

- 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 zero-rated 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

Trade Circulars for Refunds related to Zero Rated Transactions

➢ 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.

Trade Circulars for Refunds related to Zero Rated Transactions

➢ 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: ⟳

* Indicates Mandatory Fields

○	Refund of Excess Balance in Electronic Cash Ledger	CREATE
○	Refund of ITC on Export of Goods & Services without Payment of Integrated Tax	CREATE
○	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)	CREATE
○	Refund on account of ITC accumulated due to Inverted Tax Structure	CREATE
○	Recipient of Deemed Exports	CREATE
●	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)	CREATE
○	Export of services with payment of tax	CREATE

Please select Tax period for which the application is to be filed:

Tax Period

🛈 Please select post-registration month from the Month dropdown.

Financial Year •	Month •
2017-18 ▾	July ▾

GST RFD-01 A
Supplies made to SEZ unit/ SEZ Developer (with payment of tax)

* Indicates Mandatory Fields

Note: In the below table, the Refund amount claimed (Integrated Tax/ Cess) should not be more than the amount of Integrated Tax/ Cess mentioned in Zero-rated supplies of GSTR-3B item 3.1(b) filed for the period.

Refund Claimed (in ₹)

Head	Integrated Tax (₹)*	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)*	Total (₹)*
TAX	₹0.00			₹0.00	0.00

Note: The amount claimed is subject to adjustment of the recoverable amount. You are advised to discharge the recoverable liablities at the earliest.

Bank Account Number

Select Account Number*   Select ▾

Note: In case you want refund in another preferred bank account which is not appearing in the drop down list, please add that bank account by filing amendment of registered (non-core) form. Please be informed that, the disbursement of refund amount will be credited to the mentioned account here.

Important Message

1. 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

Important Message

1. 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

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

Authorised Signatory *

Amit Singh ▼

BACK   SUBMIT WITH DSC   SUBMIT WITH EVC

Goods and Services Tax

| Dashboard | Services ▾ | GST Law | Search Taxpayer ▾ | Help ▾ |

Dashboard › Refunds › Submit   🌐 English

✅ GST RFD-01A of GSTIN - 26AAACJ2998M1ZZ has been successfully Submitted. The **Acknowledgment Reference Number is AA260717000327D.** This message is sent to your registered Email ID and Mobile Number.

| GSTIN - 26AAACJ2998M1ZZ | Legal Name - JAI BHARAT GUM & CHEMICALS LTD. | Trade Name - |
| FY - 2017-18 | Month - JULY | Status - Submitted |

🔄

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

Authorised Signatory *

| Amit Singh ▾ |

BACK   SUBMIT WITH DSC   SUBMIT WITH EVC

E-WAY BILLS

Karneeti-216

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 ???

```
                    ┌─────────────────────┐
                    │   Who can Register ? │
                    └─────────┬───────────┘
          ┌──────────────────┼──────────────────┐
┌─────────────────┐ ┌─────────────────────┐ ┌─────────────────┐
│ Registered Dealer│ │ Citizen/Unregistered│ │   Transporter   │
│                 │ │       Dealer        │ │                 │
└─────────────────┘ └─────────────────────┘ └────────┬────────┘
                              ┌────────────────────────┴──────────┐
                    ┌─────────────────────┐           ┌─────────────────┐
                    │ Registered under    │           │  Unregistered   │
                    │       GST           │           │                 │
                    └─────────────────────┘           └─────────────────┘
```
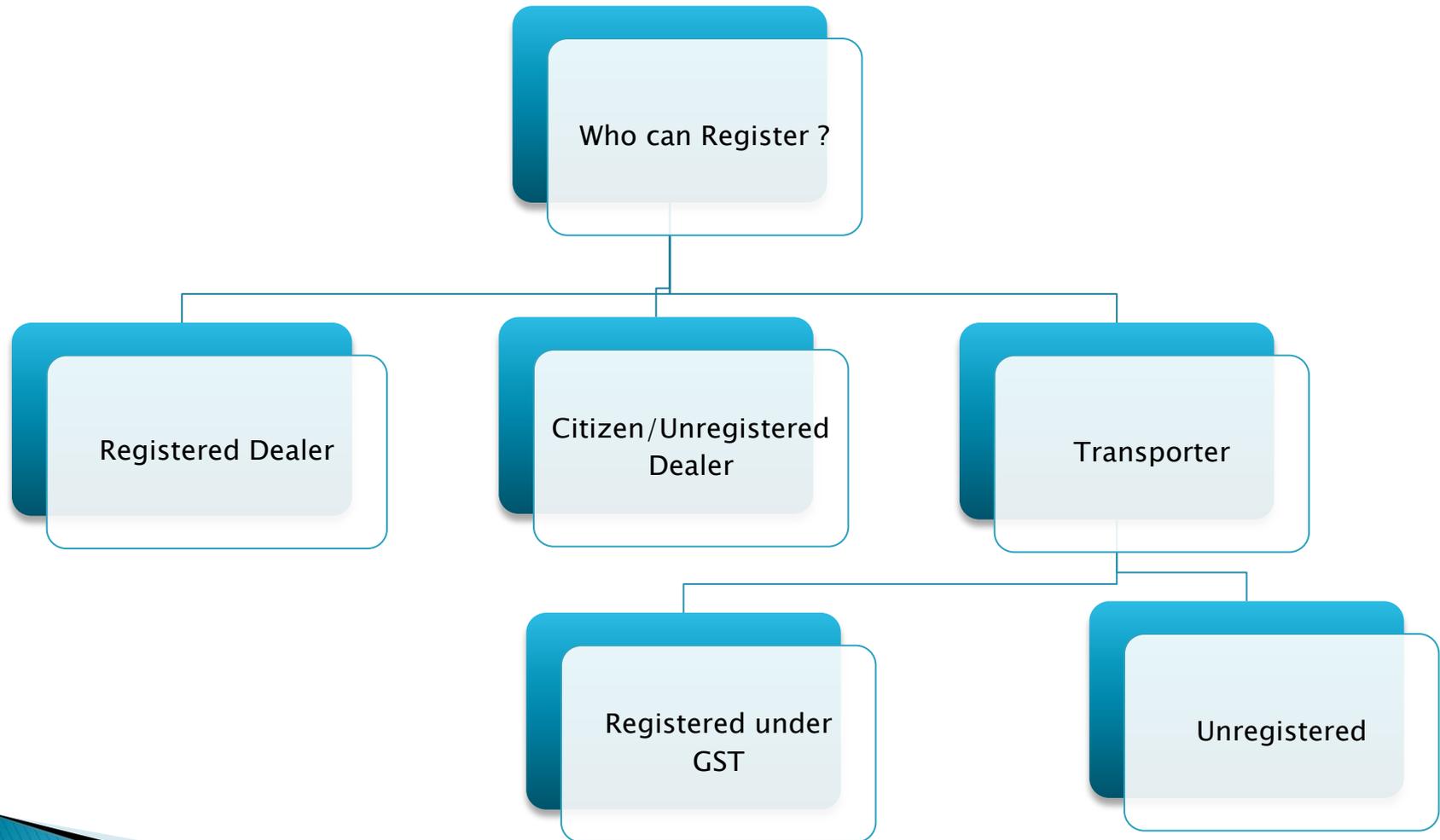
Registration for REGULAR DEALERS

Login → E-way bill registration → Enter GSTIN → Confirm OTP → Set Username & Password

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

Forgot Password ?   Forgot Username ?

e-Way Bill Registration

Enrolment for Transporters

Enrolment for Citizens   Forgot Trans ID

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

E-Way Bill Registration Form	
Enter GSTIN	
	X 4 H R N Q Enter the code as shown above Go Exit

Step 4: Validate & Update Details

Step 5: Click on Send OTP & Verify OTP

Applicant Name		USINESS SOLUTIONS PRIVATE LIMI
Trade Name		3INESS SOLUTIONS PRIVATE LIMI
ii. Address	Line 1	28/583rd floor
	Line 2	2nd main
	City	Line 3
	PIN:	5600
	State:	KARNATAKA ▼
Mail ID		****n@vn
Mobile		*******6

Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'

| Send OTP | Update from GST Common Portal |

Step 6: Set User Name & Password of user choice

Login Details		
User Name •		Check
Password •		
Confirm Password •		

Registration for REGISTERED TRANSPORTER

| Regular Registration | > | Login | > | Update | > | As Transporter |

Update ⌄

> As Transporter

> My GSTIN from CP

TRANSPORTER REGISTRATION

Transporter Registration

Mail ID	****lr@vnv.ca	
Mobile Number of main user	********70	Send OTP
Enter OTP	332596 ✕	Verify OTP

👉 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 Exit	

Confirmation

164.100.80.180 says:

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

OK

Registration for UNREGISTERED TRANSPORTER

Login → Enrolment for Transporters → Enter PAN & Validate → Update Details → Confirm OTP → Set Username & Password → 15 Digit TRAN ID generated

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 Enrollment 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

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
• Create • Freeze • Update • Change Password	• For SMS • For Android • For GSP • For API	• As Transporter • My GSTIN from CP	• Detention Report

E-WAY BILL GENERATION

Step 1 : Generate new e-way bill
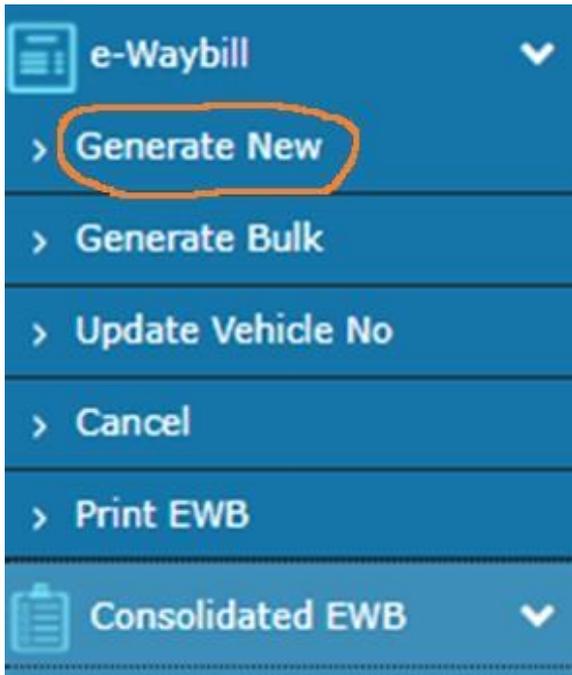
Step 2: Sub type to be selected under e-way bill

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

a. Tax Invoice

b. Bill of supply

c. Bill of entry

d. Challan

e. Credit note

f. Others

Step 4: Update Address

Outward	Inward
FROM Address Auto-populated	FROM Address- to be entered
To Address – to be entered	To Address – Auto-populated

Step 5: Update Item Details

Taxable Value **+** Tax Amount **=** Consignment Value

Step 6: Transportation: Mode + Details to furnish

Road
- Transporter Name + Transporter ID   OR
- Vehicle Number

Rail
- RR Number

Air
- Airway Bill Number

Ship
- Bill of Lading Number

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

Transporter Details

Mode •	◉ Road	○ Rail	○ Air	○ Ship

Transporter Name	Name
Transporter ID •	
Transporter Doc. No. & Date		−	26/01/2018	+

← OR →
❓

Approximate Distance (in KM) •

Part - B

Vehicle No. •

Submission and Generation

E - WAY BILL SYSTEM

GSTIN : [____] - Legal Name : [____] - User : Tax Payer

Print e-Way Bill / Slip

e-Way Bill

E-Way Bill No: 1910 1286 2596

E-Way Bill Date: 16/01/2018 04:16 PM

Generated By:

Valid From: 16/01/2018 04:16 PM

Valid To: 17/01/2018 04:16 PM

Part - A

GSTIN of Recipient: GSTIN : URP ___

Place of Delivery: ,KARNATAKA-560098

Invoice /Challan No.: 1234

Part - A

GSTIN of Recipient	**GSTIN : URP Vinutha**
Place of Delivery	**,KARNATAKA-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	
Transport Doc. No. & Date	

Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KA04HE7589		16/01/2018 04:16 PM	aadfv7589.c	0

Print   Detailed 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 re-calculated 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

Login → Reject Menu → Select the e-way bill → Reject

GSTIN :29AADCV5750C1ZB - Legal Name : VNV BUSINESS SOLUTIONS PRIVATE LIMITED - User : Tax Payer
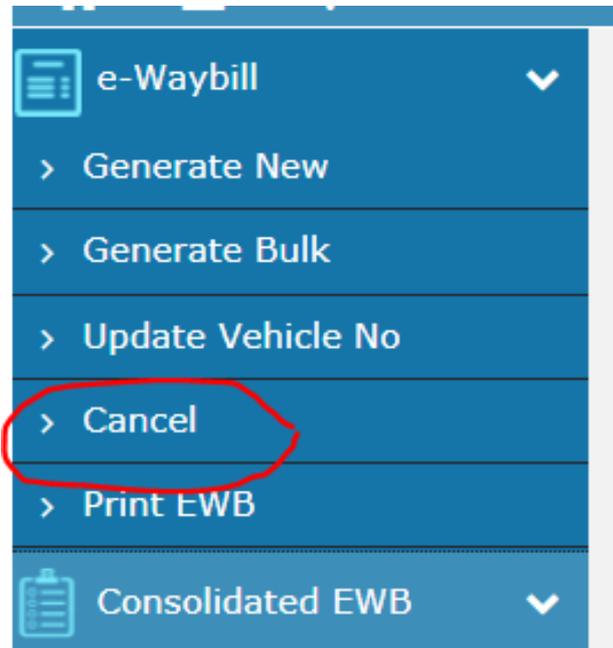
Reject E- Way Bill generated by others

Select Date — 28/01/2018 + Submit Exit

Check For Reject	EWB No. / Date	Other Party GSTIN / Name	Trn. Type	Doc. No. / Dt	Amt.	Tax.
☑ 181014231270	181014231270 28/01/2018 12:33:00 PM	chamrajpet,Bangalore,560018 — 161,4th main 7th cross	Outward	test/02 - 28-01-2018	100.00	0.00

Reject

Cancellation of E-way bill

Cancellation by Consignor/ Originator

Select Reason and Click on Cancel

Mode	Vehicle No / Transport No	F	- Select Reason -	ered By	CEWB
Road	KA04HE7589		Duplicate	v7589.c	0
			Order Cancelled		
			Data Entry mistake		
			Others		©Pow

Select Reason   - Select Reason - ▾

Remarks

[Cancel] [Exit]

Cancel e-Way Bill

Enter e-Way Bill No. 191012862596   [Go] [Exit]

e-Way bill Cancelled Successfully!!

Cancelled

E - WAY BILL SYSTEM

GSTIN :29aadfv7589c1zo - Legal Name : VENU & VINAY - User : Tax Payer

Print e-Way Bill / Slip

e-Way Bill

[QR Code]

E-Way Bill No:	1910 1286 2596
E-Way Bill Date:	16/01/2018 04:16 PM
Generated By:	29aad fv758 9c1zo - VENU & VINAY

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

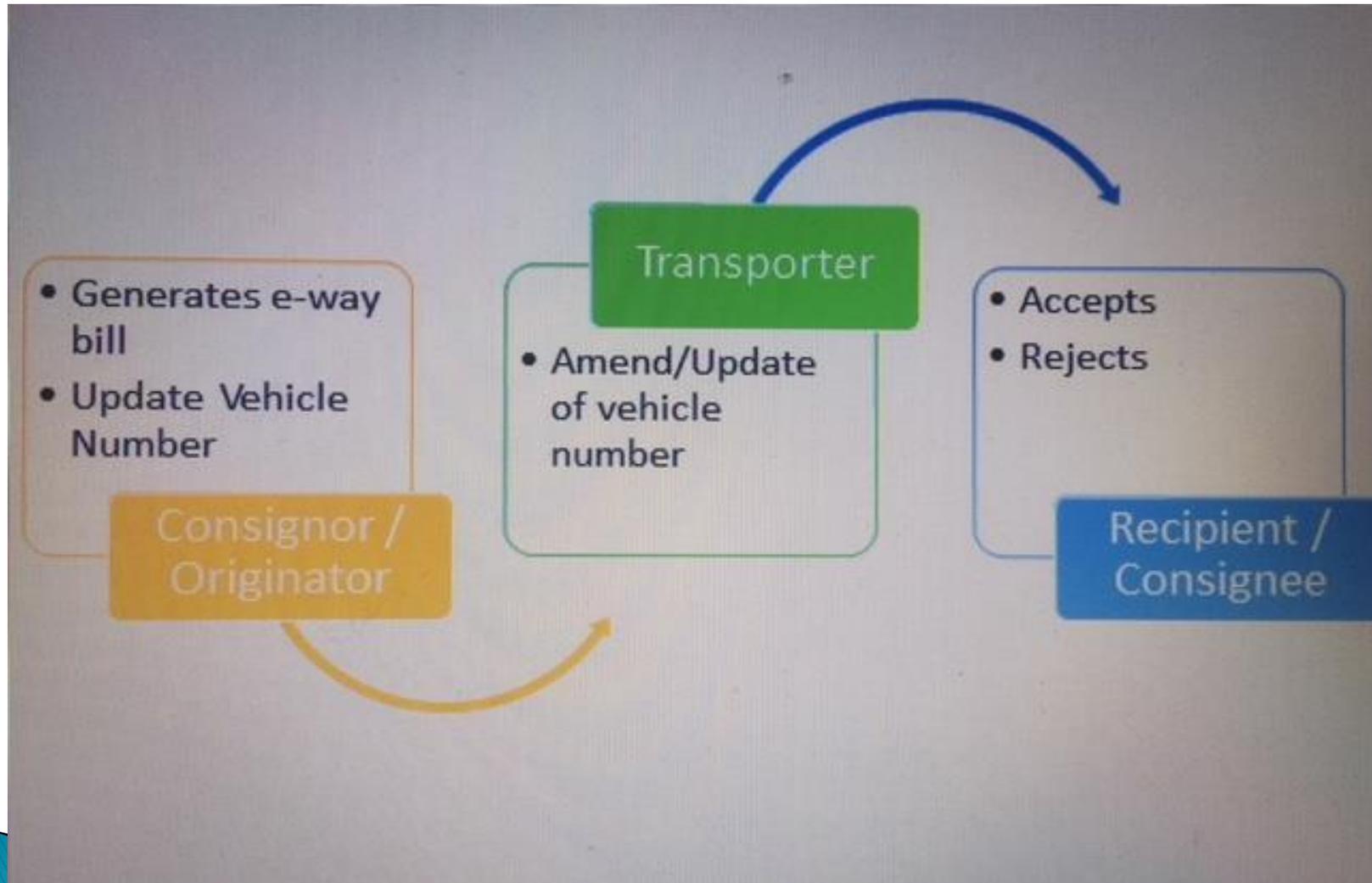|	
GSTIN of Recipient	**GSTIN : URP** Vinutha
Place of Delivery	,KARNATAKA-560098
Invoice /Challan No.	1234
Invoice /Challan Date	16/01/2018
Value of Goods	₹ 58000
HSN Code	9609
Reason for Transportation	Outward - Supply
Transport No. & Name	
Transport Doc. No. & Date	

Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KA04HE7589		16/01/2018 04:16 PM	aadfv7589.c	0

E-way bill Access

- Generates e-way bill
- Update Vehicle Number

Consignor / Originator

Transporter
- Amend/Update of vehicle number

- Accepts
- Rejects

Recipient / Consignee

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.

QUESTIONS

ANSWERS

Don't Worry. Be Happy.
KEEP LEARNING.

CA Leena A. Talathi
LEENA TALATHI AND CO
19, Alankar,
M. G. Road
Goregaon West
Mumbai – 400062
Cell : 9820923371
Email : caleena.talathi@gmail.com

CA LEENA TALATHI