

Lesson Objectives



On completion of this lesson, you will be able to understand:

- GSTR-3B Return Format View
- Summary View
- Particulars / Computation Details



GSTR-3B

Form GSTR-3B is an interim return form the GST dealers with regular registration should use, to file monthly returns. From Tally.ERP 9, you can generate GSTR-3B, export the data in the JSON format, and upload it to the portal to file the returns.

In Tally.ERP 9, you can view GSTR-3B in the report format with tax computation details. This report can be changed to the return format view (specified/prescribed by the department) with the click of a button.

To view the GSTR-3B report

- Go to Gateway of Tally > Display > Statutory Reports > GST > GSTR-3B.

Return Format View

Click **V**: View Return Format . The Return Format View displays the values in the actual Form GSTR-3B format. The values are captured under different sections of the form.

GSTR-3B		National Enterprises		Ctrl + M			
GSTR-3B				1-Dec-2017 to 31-Dec-2017			
Returns Summary							
Total number of vouchers for the period							
Included in returns							
Participating in return tables 201 203							
No direct implication in return tables 2							
Not relevant for returns 15							
Incomplete/Mismatch in information (to be resolved) 9							
Table No.	Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount
3.1	Outward supplies and inward supplies liable to reverse charge	52,67,900.00	1,37,402.00	46,229.38	46,229.38	44,160.00	2,74,020.76
a	Outward taxable supplies (other than zero rated, nil rated and exempted)	46,54,500.00	1,30,682.00	25,729.38	25,729.38	44,160.00	2,26,300.76
b	Outward taxable supplies (zero rated)	1,91,300.00	2,520.00				2,520.00
c	Other Outward supplies (Nil rated, exempted)	1,58,100.00					
d	Inward supplies (liable to reverse charge)	2,52,000.00	4,200.00	20,500.00	20,500.00		45,200.00
e	Non-GST outward supplies	12,000.00					
3.2	Of the supplies shown in 3.1 (a) above, details of inter state supplies made to unregistered persons, composition taxable persons and UIN holders	15,11,000.00	98,020.00			37,500.00	1,35,520.00
	Supplies made to Unregistered Persons	6,17,000.00	40,720.00			15,000.00	56,720.00
	Supplies made to Composition Taxable Persons	2,98,000.00	19,100.00			7,500.00	26,600.00
	Supplies made to UIN holders	5,96,000.00	38,200.00			15,000.00	53,200.00
4	Eligible ITC	24,410.00		27,071.50	27,071.50	8,625.00	87,178.00
A	ITC Available (whether in full or part)						
	(1) Import of goods		6,280.00				6,280.00
	(2) Import of services		1,800.00				1,800.00
	(3) Inward supplies liable to reverse charge (other than 1 & 2 above)		2,400.00	20,500.00	20,500.00		43,400.00

GSTR-3B		National Enterprises		Ctrl + M			
GSTR3B		1-Dec-2017 to 31-Dec-2017					
Returns Summary							
Total number of vouchers for the period						227	
Included in returns						203	
Participating in return tables						201	
No direct implication in return tables						2	
Not relevant for returns						15	
Incomplete/Mismatch in information (to be resolved)						9	
Table No.	Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount
1	14 more						
	(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	2,400.00		20,500.00	20,500.00		43,400.00
	(4) Inward supplies from ISD			600.00	600.00		1,200.00
	(5) All other ITC	13,930.00		7,321.50	7,321.50	9,225.00	37,798.00
B	ITC Reversed						
	(1) As per rules 42 & 43 of CGST Rules			850.00	850.00	600.00	2,300.00
	(2) Others			500.00	500.00		1,000.00
C	Net ITC Available (A) - (B)	24,410.00		27,071.50	27,071.50	8,625.00	87,178.00
D	Ineligible ITC						
	(1) As per section 17(5)	1,440.00		864.00	864.00		3,168.00
	(2) Others						
5	Value of exempt, nil rated and non-GST inward supplies	7,73,300.00					
	From a supplier under composition scheme, exempt and nil rated supply	7,63,300.00					
	Non GST supply	10,000.00					
5.1	Interest and Late fee Payable		100.00	250.00	250.00		600.00
	Interest		100.00				100.00

GSTR-3B		National Enterprises		Ctrl + M			
GSTR3B		1-Dec-2017 to 31-Dec-2017					
Returns Summary							
Total number of vouchers for the period						227	
Included in returns						203	
Participating in return tables						201	
No direct implication in return tables						2	
Not relevant for returns						15	
Incomplete/Mismatch in information (to be resolved)						9	
Table No.	Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Tax Amount
1	24 more						
5	Value of exempt, nil rated and non-GST inward supplies	7,73,300.00					
	From a supplier under composition scheme, exempt and nil rated supply	7,63,300.00					
	Non GST supply	10,000.00					
5.1	Interest and Late fee Payable		100.00	250.00	250.00		600.00
	Interest		100.00				100.00
	Late Fees			250.00	250.00		500.00
Reverse Charge Liability to be booked							
	URD Purchases						5,000.00
	Reverse Charge Inward Supplies						38,900.00
	Import of Service						1,800.00
Advance Receipts							
	Amount unadjusted against supplies						1,84,000.00
	Sales against advance from previous periods						1,75,925.76
Advance Payments							
	Amount Unadjusted Against Purchases						1,24,000.00
	Purchase Against Advance from Previous Periods						1,25,000.00

Specify the required reporting period by pressing **F2** .

- For a company whose **State** is selected as **Ladakh** , if you set the period as **Dec 2019 to Jan 2020** , the **Periodical View** screen will appear with the return period and corresponding GSTIN.

Periodical View		
Return Period	GSTIN/UIIN	
1-Dec-2019 to 31-Dec-2019	01	1ZY
1-Jan-2020 to 31-Jan-2020	38	ZS

The above screen will appear only if you have provided the following GSTINs in the **Company GST Details** screen:

- **GSTIN/UIN** applicable from 1-Jan-2020.
- **GSTIN/UIN (prior to 1-Jan-2020)** in the scenario of head office forming part of Ladakh from 1-Jan-2020. A single GSTIN was applicable for head office and branch offices located in Jammu & Kashmir until 31-Dec-2019. When the location of head office changed to Ladakh with effect from 1-Jan-2020, the company's GSTIN would have got changed to Ladakh. This would mean a fresh registration for the branch office in Jammu & Kashmir. Hence, to enter the fresh GSTIN received for the branch office in Jammu & Kashmir, you need to press **F12** and enable the option **Show GSTIN/UIN (prior to 1-Jan-2020) for Jammu & Kashmir** .

In the above **Periodical View** screen, select the **Return Period** and the report will open for the corresponding GSTIN.

Click **F12: Configure**.

- **Show tax type in separate columns?** - Enable it to view the breakup of tax amount.
- **Allow tax difference up to:** It is set to 0. You can change it as required to ensure the relevant transactions are included in the returns.
- o **Actual Tax versus Computed Tax is :** Based on the tax difference value allowed, you can include the relevant vouchers.
- o **Greater :** Vouchers with actual (transaction) value greater than the computed value are included in the returns.
- o **Greater or lesser :** Vouchers with actual (transaction) value greater or lesser than the computed value are included in the returns.
- o **Lesser :** Vouchers with actual (transaction) value lesser than the computed value are included in the returns.

Summary View

Click **V: View Summary** . The **Summary View** provides the tax computation details with the taxable value and tax break-up for local and interstate supplies under taxable, exempt, and nil-rated categories.

GSTR-3B		National Enterprises				Ctrl + M	
GSTR-3B						1-Dec-2017 to 31-Dec-2017	
Returns Summary							
Total number of vouchers for the period							
Included in returns		222					
Participating in return tables		201					
No direct implication in return tables		2					
Not relevant for returns		15					
Incomplete/Mismatch in information (to be resolved)		9					
Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amount	
Outward Supplies							
Local Sales	7,96,975.00		26,624.38	26,624.38	2,100.00	55,348.76	
Taxable	6,75,775.00		26,624.38	26,624.38	2,100.00	55,348.76	
Exempted	1,21,200.00						
Interstate Sales	21,49,225.00	1,33,202.00			42,068.00	1,75,262.00	
Taxable	19,92,425.00	1,33,202.00			42,068.00	1,75,262.00	
Exempted	1,56,800.00						
Reverse Charge Supplies	20,93,500.00	70,930.00	38,607.50	38,607.50	30,900.00	1,79,045.00	
Non-GST Supplies	12,000.00						
Total Outward Supplies	50,51,700.00	2,04,132.00	65,231.88	65,231.88	75,068.00	4,09,655.76	
Add/Less: GST Adjustments			1,355.00	1,355.00		2,710.00	
Total Liability	29,50,200.00	1,33,202.00	27,979.38	27,979.38	44,160.00	2,33,320.76	
Inward Supplies							
Local Purchase	6,13,400.00		7,321.50	7,321.50	5,475.00	20,118.00	
Taxable	2,55,000.00		7,321.50	7,321.50	5,475.00	20,118.00	
Exempted	3,57,500.00						
Inter State Purchases	6,35,000.00	13,930.00			3,750.00	17,680.00	
Taxable	2,45,000.00	13,930.00			3,750.00	17,680.00	
Exempted	3,90,000.00						
Ineligible Supplies	(26,400.00)	(1,440.00)	(864.00)	(864.00)		(3,168.00)	
Reverse Charge Supplies	4,59,000.00	10,480.00	23,000.00	23,000.00		56,480.00	
Non-GST Supplies	10,000.00						
Total Inward Supplies	17,44,600.00	25,890.00	31,105.50	31,105.50	9,225.00	97,446.00	
Add/Less: GST Adjustments			(150.00)	(150.00)	(600.00)	(900.00)	
Total Input Tax Credit	12,59,200.00	13,930.00	7,171.50	7,171.50	8,625.00	36,898.00	

The section **Ineligible Supplies** displays the taxable purchases ineligible for claiming tax credit. Press **Enter** to view the **Voucher Register**.

Voucher Register		National Enterprises				Ctrl + M						
Vouchers of Interstate Purchase Taxable						1-Dec-2017 to 31-Dec-2017						
Date	Particulars	GSTIN/IN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Value	Ineligible Integrated Tax Amount	Ineligible Central Tax Amount	Ineligible State Tax Amount	Ineligible Cess Amount	Total Ineligible Tax
7/12/2017	Kiran Enterprises	33	ZB Purchase	41			12,000.00	1,440.00				1,440.00
Grand Total							12,000.00	1,440.00				1,440.00

Click **F12: Configure** and enable the option **Show details of eligible credit?** to view the breakup of eligible and ineligible tax values. The party-wise view (press **Alt+A**) appears as shown below:

Voucher Register		National Enterprises				Ctrl + M					
Vouchers of Interstate Purchase Taxable						1-Dec-2017 to 31-Dec-2017					
Particulars	Taxable Value	Eligible Integrated Tax Amount	Ineligible Integrated Tax Amount	Eligible Central Tax Amount	Ineligible Central Tax Amount	Eligible State Tax Amount	Ineligible State Tax Amount	Eligible Cess Amount	Ineligible Cess Amount	Total Eligible Tax Amount	Total Ineligible Tax Amount
Kiran Enterprises	12,000.00	9,990.00	1,440.00					3,750.00		13,740.00	1,440.00
Grand Total		12,000.00	9,990.00	1,440.00				3,750.00		13,740.00	1,440.00

The different sections of the report are:

Returns Summary: This section displays a snapshot of business operations in the given period.

- **Total number of vouchers for the period** - Displays the total number of vouchers. Drill down to view the **Statistics** report.
- **Included in returns** - Displays the number of vouchers that are:
 - **Participating in the returns** : Displays the number of vouchers that are part of the return tables. Drill down to view the **Summary of Included Vouchers** .

Summary of Included Vouchers		National Enterprises	Ctrl + M
Summary of Included Vouchers		1-Dec-2017 to 31-Dec-2017	
Particulars	No. of Vouchers		
Sales	154		
Sales Returns	1		
Purchases	32		
Purchase Returns	1		
GST Adjustment	15		
Total	203		

- **No direct implication in return tables** : Displays the number of vouchers recorded as book entries that do not have an impact on the GSTR-3B returns. Drill down to view the **Summary of Included Vouchers** .

Summary of Included Vouchers		National Enterprises	Ctrl + M
Summary of Included Vouchers		1-Dec-2017 to 31-Dec-2017	
Particulars	No. of Vouchers		
Unregistered Purchases crossing threshold	1		
GST Adjustment	1		
Total	2		

- **Not relevant for returns:** Displays the number of transactions that are excluded from the returns. Drill down to view the **Summary of Excluded Vouchers**.

Summary of Excluded Vouchers		National Enterprises	Ctrl + M
Summary of Excluded Vouchers		1-Dec-2017 to 31-Dec-2017	
Particulars	No. of Vouchers		
Excluded by User	1		
Contra Vouchers	1		
Order Vouchers	2		
Inventory Vouchers	1		
Payroll Vouchers	1		
Others	1		
Non-GSTR-3 Transactions	5		
Unadjusted Advance Receipts	3		
Total	15		

- Vouchers with **Incomplete/Mismatch in information (to be resolved)** for the reporting period.

Drill down from any row to view the list of vouchers under the respective category. You can resolve the exceptions for vouchers under [Incomplete/Mismatch in information \(to be resolved\)](#) to include them in the returns. If the computed tax is not equal to the tax entered in the invoice, the transaction appears under **Incomplete/Mismatch in information (to be resolved)**. To set the tax difference that you want to allow, to include the vouchers in the returns:

- Click **F12: Configure**
- Enter the value in the field **Allow tax difference up to** .

Particulars (computation details) : This section displays the taxable value and tax amount from outward supplies and inward supplies considered in the returns. The format of this section can be changed from Summary View to Return Format View and vice versa.

*** Chapter End ***