## CHAPTER 16:- GSTR - 3B

### **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  $\underline{V}$ : 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-38 Nation	al Enterprises					Ctrl + M 🖹
GSTR.38					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 Particulars	Taxable Value	Integrated	Central Tax	State Tax Amount	Cess Amount	Tax Amount
88,		Amount	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	44,168.00	2,74,020.76
a Outward taxable supplies (other than zero rated, nil rated and exempted)	45,54,500.00	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 (NI 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 unregister persons, composition taxable persons and UIN holders	ed 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	65,720.00
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	27,071.58	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
- COM - MOV						25 more

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GSTR-38	National Enterprises					CTFF + M
GSTR.3B					1-Dec-2017 t	o 31 Dec-201
Returns Summary						
Total number of yourchers for the period						27
Included in returns						20
Participating in return tables 201						
No direct implication in return tables 2						
Not relevant for returns						- 16
Incomplete/Mismatch in information (to be resolved)						
Table Particulars	Taxable Value	Integrated	Central Tax	State Tax Amount	Cess Amount	Tax Amoun
No.		Тах	Amount			
		Amount				
(i) invest supplies table to reverse chants (other than 1.5.2 above)		2.400.00	20,500,00	30.600.00		40,4000
(8) Inward supplies from ISD			600.00	800.00		1 200.0
E Marker PC		12 020 00	7 331 60	7 221 60	0.226.00	37 200 0
(b) As constrained		13,930.00	1,021.00	1,321.30	9,220.00	37 3 30.0
D INC Reversed			-	-		
(1) As per rules 42 & 43 of CGS1 Hotes			850.00	850.00	600.00	2,300.0
(2) Others			500.00	500.00		1,000.0
C Net ITC Available (A) - (B)		24,410.00	27,071.50	27,071.50	8,625.00	87,178.0
D Ineligible ITC						
(1) As per section 17(5)		1,440.00	864.00	864.00		3,168.0
(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 Interart and Late fee Pavable	10,000 00	100.00	250.00	250.00		600.0
An interest and case the rayante		100,00	2.30,000	2.00.000		100.0
Infane II		1181181				100.0
						11 more
		NAME OF BRIDE				11 more ]
GSTR-38	National Enterprises	NAMES AND ADDRESS				11 more ] Ctrl + M
G511830 G517830 G517830	National Enterprises				1-Dec-2017	11 more ) Ctrl + M to 31 Dec 201
a6512830 6512830 651830 Rehuter Summary	National Enterprises				1-Dec-2017	11 more ) Ctrl + M to 31-Dec-201
CSTR380 GSTR380 GSTR38 Returns Summary Total number of vouchers for the period	National Enterprises				1-Dec-2017	11 more ) Ctri + M to 31.Dec.201 22
SST2920 GSTR30 Returns Summary Total number of vouchers for the period Included in externs	National Enterprises				1-Dec 2017 1	11 more ) GTT FAM to 31-Dec-201 22 23
ICST12810 GST0.38 Returns Summary Total number of vouchers for the period Included in returns Participating in networkables 201	National Enterprises				1-Dec-2017 1	11 more ) Cfille M to 31-Dec 201 22 23
CSTR-80 CSTR-80 CSTR-38 Returns Summary Total number of vouchers for the period Included in returns Participating in return tables 201 No direct migration in return tables 2	National Enterprises				1-Dec-2017 1	11 more ) Ctri O M to 31 Dec 201 22 30
ACTU2820 CSTR30 Returns Summary Total number of vouchers for the period Included in returns tables 201 No direct implication in network tables 2 Not relevant for returns	National Enterprises				1-Dec.2017	11 more
CSTI2810 CSTR38 Returns Summary Total number of vouchers for the period Included in returns Participating in return tables 201 No direct implication in return tables 2 Not relevant for returns IncompleteMismatch in information (to be resolved)	National Enterprises				1-Dec-2017	11 more ) Ctri -2M to 31.Dec.201 27 27 2
CST2920 CST230 Returns Summary Total number of vouchers for the period Included in returns Participating in return tables No direct implications in return tables No direct implications in returns IncompleteMesmatch in information (to be resolved) Table Particulars	National Enterprises	Integrated	Central Tax	State Tax Amount	1-Dec-2017	11 more ) Critici Mi to 31.Dec.201 22 23 3
CSTERAD GSTERAD GSTERAD Returns Summary Total number of vouchers for the period Included in network Returns Teams Included in network tables 201 No direct implication in network tables 2 Not relevant for returns Incomplete/Mismatch in information (to be resolved) Table Particulars No.	National Enterprises	Integrated	Central Tax Amount	State Tax Amount	1-Dec-2017	11 more ) Ciri C M to 31 Dec 201 22 23 24 1 1 Tax Amoun
CSTI2810 CSTR38 Returns Summary Total number of vouchers for the period Included in returns Participating in return tables 201 No direct implication in return tables 2 Not relevant for returns Incompleted/instanch in information (to be resolved) Table Particulars No.	National Enterprises	Integrated Tax Amount	Central Tax Amount	State Tax Amount	1-Dec 2017	11 more ) Ctrl + M to 31.Dec.201 22 23 7 Tax Amou
CST12210 CSTR-38 CSTR	National Enterprises	Integrated Tax Amount	Central Tax Amount	State Tax Amount	1-Dec-2017 ( Cess Amount	11 more j Ciri - Mi to 31.Dec.201 23 3 3 1 1 Tax Amoun
CSTISBO CSTR30 CSTR30 CSTR30 CSTR30 Total number of vouchers for the period Included in returns Paticipating in notion tables 201 No direct implication in return tables 2 Not relevant for returns Incomplete/Mismatch in information (to be resolved) Table Participating No.	National Enterprises Taxable Value 7,73,300,00 7,63,300,00	Integrated Tax Amount	Central Tax Amount	State Tax Amount	1-Dec-2017 1	11 more ; Ctri + NJ to 31.Dec 201 22 23 24 1 1 Tax Amou
CSTISED CSTISED CSTR30 CSTR30 CRetures Summary Total number of vouchers for the period Included in returns Participating in notion tables 201 No direct implication in return tables 2 Not relevant for returns IncompleteMistratch in information (to be resolved) Table Particulars No.  TZimmer S Value of exampt, nil rated and non-GST inward supplies From a supplier under composition scheme, exempt and nil rated supply No.  CSTISED	National Enterprises Taxable Value 7,73,300,00 7,83,000 7,83,000,00 7,83,000,0	Integrated Tax Amount	Central Tax Amount	State Tax Amount	1-Dec-2017	11 more J Chi + M to 31.Dec.201 22 X X
addition ad	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount	Central Tax Amount	State Tax Amount	1.Dec 2017	11 more j Crif + M to 31 Dec 201 22 X Tax Amou
CSTISBD CSTIS	National Enterprises Taxable Value 7,73,380.00 7,83,300.00 10,000.00	Integrated Tax Amount	Central Tax Amount 250,00	State Tax Amount 256,00	1.Dec.2017 ( Cess Amount	11 more ) Critis M 1 to 31 Dec 201 22 23 3 Tax Amou 500 J
CSST25200 CSST8.38 CREatins Summary Total number of vouchers for the period Included in return tables 201 No direct implication in network tables 2 Not relevant for returns Incompletent/Simatch in information (to be resolved) Table P articelars Incompletent/Simatch in information (to be resolved) Table P articelars Incompletent/Simatch in information (to be resolved) Table P articelars Incompletent/Simatch in information (to be resolved) Table P articelars Incompletent/Simatch in information (to be resolved) Interest Incompletent/Simatch information (to be resolved) Interest Interest Incompletent/Simatch information (to be resolved) Interest In	National Enterprises Taxable Value 7,73,300,00 7,83,300,00 10,000,00	Integrated Tax Amount 100.00	Central Tax Amount 250,00	State Tax Amount 250,00	1.Dec 2017 /	11 more ) Ctri + N i to 31 Jec 201 22 
CSTE300 CSTE30	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount 100.00	Central Tax Amount 250.00	State Tax Amount 250.00 250.00	1.Dec.2017 /	11 more ) Ctri = N I 22 
CSTIS-200 GSTR-30 GSTR-30 Returns Semmary Total number of vouchers for the period Included in returns Pactopating in notion tables 201 No direct implication in return tables 2 Not relevant for returns IncompleteMistratch in information (to be resolved) Table Particulars No.	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount 100.00	Central Tax Amount 250.00	State Tax Amount 250,000 250,00	1.Dec 2017 f	11 more ) Ctri + N i to 31.Dec.201 22 23 24 Tax Amou Const 100 C 500 (
Sector STE 200 STE 200 STE 200 STE 200 STE 200 Returns Summary Total number of vouchers for the period Included in returns Participating in return tables 2 Not relevant for returns IncompleteMismatch in information (to be resolved) Table P artic u l ars No.	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount 100.00 100.00	Central Tax Amount 250.00	State Tax Amount 22/11 250.00	1.Dec.2017 /	11 more
CSTERAD  CS	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount 100,00	Central Tax Amount 250.00	State Tax Amount 22000 250.00	1.Dec.2017 (	11 more
CSTI2210 CSTR-38 CREature Summary Tetal number of vouchers for the period Included in return tables Paticipating in return tables Paticipating in return tables Paticipating in return tables Paticipating in return Paticipating in return Paticipating in return Paticipating Patic	National Enterprises Taxable Value 7,73,300,00 7,83,300,00 10,000,00	Integrated Tax Amount 190.00	Central Tax Amount 250.00	State Tax Amount 250.00	1.Dec 2017 f	11 more
CSTR30 C	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount 100.00	Central Tax Amount 250.00	State Tax Amount 250.00 250.00	1.Dec.2017 (	11 more
CSTIS-200 CSTR-30 CST	National Enterprises Taxable Value 7,73,300,00 7,83,300,00 10,000,00	Integrated Tax Amount 100.00	Central Tax Amount 250.00	State Tax Amount 250,00 250,00	1.Dec 2017 f	11 more
	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount 100.00 100.00	Central Tax Amount 250.00	State Tax Amount 29/11 250.00	1.Dec.2017	11 more
CSTB-30 GSTR-30 GSTR-30 GSTR-30 GSTR-30 GSTR-30 Returns Summary Total number of vouchers for the period Included in returns Participating in votion tables 201 No direct implication in return tables 2 Not relevant for returns IncompleteMismatch in information (30 be resolved) Table Particulars IncompleteMismatch in information (30 be resolved) Table Particulars No. T  Call and the complete composition scheme, exempt and nil rated supply Non GST supply CSI Informed and Calls the Payable Neeses Lake Fees Reverse Charge Liability to be booked URD Purchases Reverse Charge Liability to be booked CMD Purchases Reverse Charge Liability to be booked Avance Receips Ancert unsignited against supples Son again taughes Son again taughes	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount 100,00	Central Tax Amount 250.00	State Tax Amount 250,00 250,00	1.Dec.2017 /	11 more
CSTI2510 CSTR-38 CSTR	National Enterprises Taxable Value 7,73,300,00 7,83,300,00 10,000,00	Integrated Tax Amount 100.00	Central Tax Amount 250.00	State Tax Amount 250.00 250.00	1.Dec 2017 (	11 more
	National Enterprises Taxable Value 7,73,300.00 7,83,300.00 10,000.00	Integrated Tax Amount 100,00	Central Tax Amount 250.00	State Tax Amount 290,00 250,00	1.Dec.2017 (	11 more
CSTIS-200 CSTIS	National Enterprises Taxable Value 7,73,300,00 7,83,300,00 10,000,00	Integrated Tax Amount 100.00	Central Tax Amount 250.00	State Tax Amount 250,00 250,00	1.Dec 2017 f	11 more
	National Enterprises	Integrated Tax Amount 100.00	Central Tax Amount 250.00	State Tax Amount 250.00 250.00	1.Dec.2017 /	11 more

Specify the required reporting period by pressing  ${\bf F2}$  .

• 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.

Periodic	al View	
Return Period	GST	IN/UIN
-Dec-2019 to 31-Dec-2019	01.	1ZY
-Jan-2020 to 31-Jan-2020	38	ZS

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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  $\underline{V}$ : **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 38	Nat	ional Enterprises				CITATION
GSTR-3B					1.0	ec.2017 to 31-Dec.201
Returns Summary						
fotal number of vouchers for the period						2
Included in returns						20
Participating in return tablea 201						
No direct implication in return tables 2						
Not relevant for returns						10
Incomplete/Mismatch in information (to be resolved)						
Particulars	Taxable Value	Integrated Tax Amount	Central Tax Amount	State Tax Amount	Cess Amount	Total Tax Amou
Outward Supplies						
Local Sales	7,96,975.00		26,624.38	26,624.38	2,100.00	55,348.7
Taxable	6,75,775.00		26,624.38	26,624.38	2,100.00	55,348.
Exempted	1,21,200.00					
Interstate Sales	21,49,225.00	1,33,202.00			42,060.00	1,75,262.0
Taxable	19,92,425.00	1,33,202.00			42,060.00	1,75,262.0
Exempted	1,56,200.00					
Reverse Charge Supplies	20,93,500.00	70,930.00	38,607.50	38,607.50	30,900.00	1,79,045.0
Non-GST Supplies	12,000.00					
Total Outward Supplies	50,51,700.00	2,04,132.00	65,231.88	65,231,88	75,060.00	4,09,655.7
Add/Less: GST Adjustments			1,355.00	1,355.00		2,710.0
Total Liability	29,58,200.00	1,33,202.00	27,979.38	27,979.38	44,160.00	2,33,320.7
nward Supplies						
Local Purchase	6,13,400.00		7,321.50	7,321.50	5,475.00	20,118.0
Taxable Exempted	2,55,900.00		7,321.50	7,321.50	5,475.00	20,118.0
Inter State Purchases	6.35.800.00	13,930,00			3,750.00	17,680.0
Taxable	2 45 000 00	13.030.00			3,750.00	17 620 0
Exempted	3.90.200.00					
Ineligible Sumplies	(26.400.00)	(1.448.00)	664.005	(064.00)		0.168.0
Reverse Charge Supplies	4,59,000.00	10,488.00	23,000.00	23,000.00		56,480.0
Non-GST Supplies	19,000.00					
Total Immed Smaller	17 44 600 00	25 850 00	31 105 50	34 405 50	0.225.00	107 ALC 0
Add/Less: GST Adjustments	17,94,000,00	23,030,00	()150.00	()150.00	()600.00	()960.0
Total lengt Tay Could	12 59 280 80	13,930,00	7.171.50	7.171.50	8,625,08	36 898 8
Total input Tax Credit	12,15,200,00	13,330,30	7,01.30	1/1/1/20	uncand	30,090.0

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

Voucher Register			Nat	anal Enterpri	ises					77	Ctrl + M 📓
Vouchers of Interstate Purcha	se Taxable								1-Dec	2017 to 3	31 Dec 2017
Date Particulars	GSTIN/UIN	Vch Type	Vch No.	Invoice No.	Invoice Date	Taxable Value	Ineligible Integrated Tax Amount	Ineligible Central Tax Amount	Ineligible I State Tax Amount	seligible Cess Amount	Total Ineligible Tax
7/13/2017 Kiran Enterprises	4	.28 Purchana	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:

Vouchers of Interstate Purcha	ase Taxable			National En	terprises					1-Dec 2017 to	Ctril+ M 8
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
Kitan Enterprises	12,000.00	9,990.00	1,440.00					3,750.00		13,740,00	1,440.00
Grand Total	12,000.00	9,998.08	1,440.00					3,750.00		13,740.00	1,440.00

The different sections of the report are:

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**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:
- o **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** .



o **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** .



• 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 <u>Incomplete/Mismatch in</u> <u>information (to be resolved)</u> 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 ***

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