

**FORM GSTR-3B**

[See rule 61(5)]

	Year			
	Month			

1.	GSTIN																		
2.	Legal name of the registered person	Auto Populated																	

**3.1 Details of Outward Supplies and inward supplies liable to reverse charge <sup>1</sup>[(other than those covered in 3.1.1)]**

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated )					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

<sup>1</sup>[3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9 [to be furnished by the registered person making supplies through electronic commerce operator.]					

**3.2 Of the supplies shown in 3.1 (a) <sup>1</sup>[and 3.1.1(i)] above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders**

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

1. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.

#### 4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
<b>(A) ITC Available (whether in full or part)</b>				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
<b>(B) ITC Reversed</b>				
(1) <sup>2</sup> [As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17]				
(2) Others				
<b>(C) Net ITC Available (A) - (B)</b>				
<b>(D) <sup>3</sup>[Other Details]</b>				
(1) <sup>4</sup> [ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period]				
(2) <sup>5</sup> [Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions]				

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

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated		

2. Substituted for "As per rules 42 & 43 CGST Rules" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

3. Substituted for "Ineligible ITC" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

4. Substituted for "As per section 17(5)" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

5. Substituted for "Others" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

supply		
Non GST supply		

### 6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

### 6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

I 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 there from.

Instructions:

1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices

2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately

3) Amendment in any details to be adjusted and not shown separately.

6[(4) *An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.*

(5) *A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.]*