

Form GSTR-3
[See rule 61(1)]

Monthly return

| | | | | |
|-------|--|--|--|--|
| Year | | | | |
| Month | | | | |

| | | | | | | | | | | | | | | | | | | | |
|----|-------|-------------------------------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | Auto Populated | | | | | | | | | | | | | | | | |
| | (b) | Trade name, if any | Auto Populated | | | | | | | | | | | | | | | | |

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

| 3. Turnover | | | | | | | | | | | | | | | | | | | |
|--------------------|--|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Sr. No. | Type of Turnover | Amount | | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | | | | | | | | | | | | | | | | | |
| (i) | Taxable [other than zero rated] | | | | | | | | | | | | | | | | | | |
| (ii) | Zero rated supply on payment of Tax | | | | | | | | | | | | | | | | | | |
| (iii) | Zero rated supply without payment of Tax | | | | | | | | | | | | | | | | | | |
| (iv) | Deemed exports | | | | | | | | | | | | | | | | | | |
| (v) | Exempted | | | | | | | | | | | | | | | | | | |
| (vi) | Nil Rated | | | | | | | | | | | | | | | | | | |
| (vii) | Non-GST supply | | | | | | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | | | | | | |

4. Outward supplies

4.1 Inter-State supplies (Net Supply for the month)

| Rate | Taxable Value | Amount of Tax | |
|--|---------------|----------------|------|
| | | Integrated Tax | CESS |
| 1 | 2 | 3 | 4 |
| A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise] | | | |
| | | | |
| B. Supplies attracting reverse charge-Tax payable by recipient of supply | | | |
| | | | |
| C. Zero rated supply made with payment of Integrated Tax | | | |
| | | | |
| D. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS-[Rate wise] | | | |
| GSTIN of e-commerce operator | | | |
| | | | |

4.2 Intra-State supplies (Net supply for the month)

| Rate | Taxable Value | Amount of Tax | | |
|--|---------------|---------------|---------------|------|
| | | Central Tax | State /UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 |
| A. Taxable supplies (other than reverse charge) [Tax Rate wise] | | | | |
| | | | | |
| B. Supplies attracting reverse charge- Tax payable by the recipient of supply | | | | |
| | | | | |
| C. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS [Rate wise] | | | | |
| GSTIN of e-commerce operator | | | | |
| | | | | |

4.3 Tax effect of amendments made in respect of outward supplies

| Rate | Net differential value | Amount of Tax | | | |
|--|------------------------|----------------|-------------|--------------|------|
| | | Integrated tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State supplies | | | | | |
| A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise] | | | | | |
| | | | | | |
| B Zero rated supply made with payment of Integrated Tax [Rate wise] | | | | | |
| | | | | | |
| C Out of the Supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS | | | | | |
| | | | | | |
| (II) Intra-state supplies | | | | | |
| A Taxable supplies (other than reverse charge) [Rate wise] | | | | | |
| | | | | | |
| B Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS | | | | | |
| | | | | | |

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

| Rate of tax | Taxable Value | Amount of tax | | | |
|--|---------------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State inward supplies [Rate Wise] | | | | | |
| | | | | | |
| (II) Intra-State inward supplies [Rate Wise] | | | | | |
| | | | | | |

5B. Tax effect of amendments in respect of supplies attracting reverse charge

| Rate of tax | Differential Taxable Value | Amount of tax | | | |
|--|----------------------------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State inward supplies (Rate Wise) | | | | | |
| | | | | | |
| (II) Intra-State inward supplies (Rate Wise) | | | | | |
| | | | | | |

6. Input tax credit

ITC on inward taxable supplies, including imports and ITC received from ISD
[Net of debit notes/credit notes]

| Description | Taxable value | Amount of tax | | | | Amount of ITC | | | |
|---|---------------|----------------|-------------|--------------|------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | CESS | Integrated Tax | Central Tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| (I) On account of supplies received and debit notes/credit notes received during the current tax period | | | | | | | | | |
| (a) Inputs | | | | | | | | | |
| (b) Input services | | | | | | | | | |
| (c) Capital goods | | | | | | | | | |
| (II) On account of amendments made (of the details furnished in earlier tax periods) | | | | | | | | | |
| (a) Inputs | | | | | | | | | |
| (b) Input services | | | | | | | | | |
| (c) Capital goods | | | | | | | | | |

7. Addition and reduction of amount in output tax for mismatch and other reasons

| Description | Add to or reduce from output liability | Amount | | | |
|---|--|----------------|-------------|----------------|------|
| | | Integrated tax | Central tax | State / UT tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (a) ITC claimed on mismatched/duplication of invoices/debit notes | Add | | | | |

| | | | | | | |
|-----|---|------------|--|--|--|--|
| (b) | Tax liability on mismatched credit notes | Add | | | | |
| (c) | Reclaim on rectification of mismatched invoices/Debit Notes | Reduce | | | | |
| (d) | Reclaim on rectification of mismatch credit note | Reduce | | | | |
| (e) | Negative tax liability from previous tax periods | Reduce | | | | |
| (f) | Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period | Reduce | | | | |
| (g) | Input Tax credit reversal/reclaim | Add/Reduce | | | | |

8. Total tax liability

| Rate of Tax | Taxable value | Amount of tax | | | |
|--|---------------|----------------|-------------|--------------|------|
| | | Integrated tax | Central tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 8A. On outward supplies | | | | | |
| | | | | | |
| 8B. On inward supplies attracting reverse charge | | | | | |
| | | | | | |
| 8C. On account of Input Tax Credit Reversal/reclaim | | | | | |
| | | | | | |
| 8D. On account of mismatch/ rectification /other reasons | | | | | |
| | | | | | |

9. Credit of TDS and TCS

| | | Amount | | |
|-----|-----|----------------|-------------|---------------|
| | | Integrated tax | Central tax | State/ UT Tax |
| | 1 | 2 | 3 | 4 |
| (a) | TDS | | | |
| (b) | TCS | | | |

10. Interest liability (Interest as on)

| On account of | Output liability on mismatch | ITC claimed on mismatched invoice | On account of other ITC reversal | Undue excess claims or excess reduction [refer sec 50(3)] | Credit of interest on rectification of mismatch | Interest liability carry forward | Delay in payment of tax | Total interest liability |
|--------------------|------------------------------|-----------------------------------|----------------------------------|---|---|----------------------------------|-------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| (a) Integrated Tax | | | | | | | | |

| | | | | | | | | |
|------------------|--|--|--|--|--|--|--|--|
| (b) Central Tax | | | | | | | | |
| (c) State/UT Tax | | | | | | | | |
| (d) Cess | | | | | | | | |

11. Late Fee

| | | |
|---------------|-------------|--------------|
| On account of | Central Tax | State/UT tax |
| 1 | 2 | 3 |
| Late fee | | |

Part B

12. Tax payable and paid

| Description | Tax payable | Paid in cash | Paid through ITC | | | | Tax Paid |
|--------------------|-------------|--------------|------------------|-------------|--------------|------|----------|
| | | | Integrated Tax | Central Tax | State/UT Tax | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| (a) Integrated Tax | | | | | | | |
| (b) Central Tax | | | | | | | |
| (c) State/UT Tax | | | | | | | |
| (d) Cess | | | | | | | |

13. Interest, Late Fee and any other amount (other than tax) payable and paid

| Description | Amount payable | Amount Paid |
|----------------------------|----------------|-------------|
| 1 | 2 | 3 |
| (I) Interest on account of | | |
| (a) Integrated tax | | |
| (b) Central Tax | | |
| (c) State/UT Tax | | |
| (d) Cess | | |
| II Late fee | | |
| (a) Central tax | | |
| (b) State/UT tax | | |

14. Refund claimed from Electronic cash ledger

| Description | Tax | Interest | Penalty | Fee | Other | Debit Entry Nos. |
|----------------------------------|-----|----------|---------|-----|-------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (a) Integrated tax | | | | | | |
| (b) Central Tax | | | | | | |
| (c) State/UT Tax | | | | | | |
| (d) Cess | | | | | | |
| Bank Account Details (Drop Down) | | | | | | |

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

| Description | Tax paid in cash | Tax paid through ITC | | | | Interest | Late fee |
|--------------------|------------------|----------------------|-------------|--------------|------|----------|----------|
| | | Integrated tax | Central Tax | State/UT Tax | Cess | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| (a) Integrated tax | | | | | | | |
| (b) Central Tax | | | | | | | |
| (c) State/UT Tax | | | | | | | |
| (d) Cess | | | | | | | |

Verification

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 therefrom.

Signatures of Authorised Signatory

.....

Place

Name of Authorised Signatory

.....

Date

Designation

/Status.....

Instructions:-

1. Terms Used :-
 - a) GSTIN :- Goods and Services Tax Identification Number
 - b) TDS :- Tax Deducted at source
 - c) TCS :- Tax Collected at source
2. GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.
3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.
6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.
7. Table 4.1 will not include zero rated supplies made without payment of taxes.
8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.
13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.