

FORM GSTR-3B

[See rule 61(5)]

3.1 Details of Outward Supplies and inward supplies liable to reverse charge ¹[(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					

²[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) ³[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	5
Supplies made to Unregistered Persons				
Supplies made to Composition Taxable Persons				
Supplies made to UIN holders				

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5

(A) ITC Available (whether in full or part)				
(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) ITC Reversed				
(1) ⁴ [As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17]				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) ⁵[Other Details]				
(1) ⁶ [ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period]				
(2) [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 1	Inter-State supplies	Intra-State supplies
	2	3
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6.1 Payment of tax

⁹ [Description]	Tax payable	Adjust- ment of nega- tive liability of previ- ous tax period	Net Tax Pay- able (2-3)	Tax paid through ITC				Tax paid in cash	Inter- est paid in cash	Late fee paid in cash
				Integrated tax	Central tax	State / UT tax	Cess			
1	2	3	4	5	6	7	8	9	10	11

(A) Other than (i) reverse charge and (ii) supplies made u/s 9(5)

Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							

(B) Reverse charge and supplies made u/s 9(5)

Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>]

6.2 ¹⁰[Omitted]

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.

⁸[(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.]

Notes:

1. Inserted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
2. Inserted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
3. Inserted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
4. The words and letters “As per rules 42 & 43 of CGST Rules“ were substituted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
5. The words and letters “**Ineligible ITC**“ were substituted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
6. The words, letters and brackets “As per section 17(5)“ were substituted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
7. The words and letters “Others“ were substituted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
8. Inserted w.e.f. 05-07-2022 vide Notification No. 14/2022-Central Tax, dated 05-07-2022.
9. Substituted w.e.f. 11-02-2025 vide Notification No. 12/2024-Central Tax, dated 10-07-2024.
10. Omitted w.e.f. 11-02-2025 vide Notification No. 12/2024-Central Tax, dated 10-07-2024.