

GST

Return Filing Procedure (FORM GSTR-3B)



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GST

GOODS AND SERVICES TAX

Return Filing Procedure (FORM GSTR-3B)

(Updated as on November 2024)



Directorate General of Taxpayer Services
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
www.cbic.gov.in

Return Filing Procedure

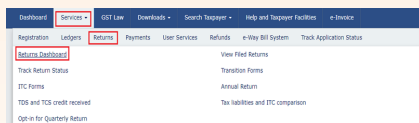
Filing Form GSTR-3B - Monthly and Quarterly Return by Normal Taxpayer

How can I create, save, pay taxes and file Form GSTR-3B return?

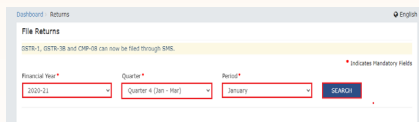
FORM GSTR-3B is a simplified summary return and the purpose of the return is for taxpayers to declare their summary GST liabilities for a particular tax period and discharge these liabilities. A normal taxpayer is required to file **FORM GSTR-3B** returns for every tax period.

Login and Navigate to FORM GSTR-3B – Monthly Return page:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials.
2. Click the **Services > Returns > Returns Dashboard** option.



3. The **File Returns** page is displayed. Select the **Financial Year, Quarter** (Quarter 1 - 4) & **Period** (Month) for which you want to file the return from the drop-down list. Click the **SEARCH** button.



3. The **File Returns** page is displayed. This page displays the due date of filing the returns, which the taxpayer is required to file (using separate tiles). In the **FORM GSTR-3B** tile, click the **PREPARE ONLINE** button.
4. A list of questions are displayed. You need to answer all the questions to show the relevant sections of **FORM GSTR 3B** as applicable to you. Click the **NEXT** button. Based on your answers, relevant tables of **FORM GSTR-3B** will be visible on the next screen. You may go back to previous screen by clicking on **BACK** button.

Note: In case of auto-population from **FORM GSTR-1** or **FORM GSTR-2B**, only the first question will be displayed in the questionnaire page.

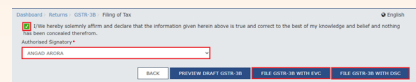
20. The **Create Challan** page is displayed.

Note: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit the amount.

21. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS. Click the **GENERATE CHALLAN** button. The Challan is generated.

File GSTR-3B:

22. Click the **PROCEED TO FILE** button.
23. Select the checkbox for declaration. From the **Authorised Signatory** drop-down list, select the authorized signatory. Click the **FILE GSTR-3B WITH DSC** or **FILE GSTR-3B WITH EVC** button.



23.1. FILE GSTR-3B WITH DSC:

- a. Click the **PROCEED** button.
- b. Select the certificate and click the **SIGN** button.

23.2. FILE GSTR-3B WITH EVC:

- a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

24. The success message is displayed. Click the **OK** button.

25. The status of **FORM GSTR-3B** is changed to Filed.

Download Filed Return:

26. Taxpayer has the option to download the filed return and also view the same.
27. **FORM GSTR-3B** can be filed as a nil return if there are no outward supplies as well as liability (including reverse charge liability) in the month, for which the return is being filed for. This form can be filed nil, in both online mode and in offline mode (by SMS).

Description	Other than revenue charge tax payable (₹)	Integrated tax (₹)	Paid through ITC	Central Tax (₹)	State/UT Tax (₹)	CESG (₹)	Other than revenue charge tax to be paid in cash (₹)	Row
1	2	3	4	5	6	7	8	9
Integrated Tax	11,22,299	0	0	0	0	0	11,22,299.00	
Central Tax	357	0	0	0	0	0	357.00	
State/UT Tax	357	0	0	0	0	0	357.00	
CESG	21,61,696.00	0	0	0	0	0	21,61,696.00	

- Please provide the amount of credit to be utilized from the respective available credit heads to pay off the liabilities, so as the cash.

Note:

- System auto-populates “Tax to be paid through ITC” fields with optimum utilization amounts based on provisions of the law relating to credit utilization. However, you may edit the ITC utilization. As you change ITC utilization, the cash to be paid will also get changed.
- Tax liabilities as declared in the return along with the credits gets updated in the ledgers and reflected in the “Tax payable” column of the payment section. Credits get updated in the credit ledger and the updated balance is available and can be seen while hovering on the said headings of credit in the payment section.

- Click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button to pay off the liabilities or to claim credit in case of no liabilities.

Note:

- In case, you want to make changes to any details in any of the sections in the previous page, you can go back to the previous page and make the changes after clicking the **BACK** button. Once you click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button and pay off the liabilities, you cannot go back and make any changes to the **FORM GSTR-3B**.
- On click of **MAKE PAYMENT/POST CREDIT TO LEDGER** button, GST Portal will check the available Cash ledger balance.
- Once you click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button and pay off the liabilities, you cannot make any changes to the **FORM GSTR-3B**.
- You can click the **PREVIEW DRAFT GSTR-3B** button to view the summary page of **FORM GSTR-3B** for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections with patience before making payments.

Create Challan:

- In case of insufficient balance, “You do not have sufficient balance in Electronic Cash Ledger. Do you want to Create challan?” pop-up message is displayed. Click the **YES** button.

- To file Non-Nil return:** The System Generated Summary for **GSTR-3B** table, Source Form, Form Status, Summary Status and advisory. Click the **CLOSE** button to view **FORM GSTR-3B – Monthly Return** page.

- The **FORM GSTR-3B – Monthly Return** page is displayed. Click the **SYSTEM GENERATED GSTR-3B** button to download and view system-computed details from **FORMS GSTR-1 & GSTR-2B** (monthly or quarterly) in **FORM GSTR-3B**.

Note: Based on the selection made in previous page, applicable tiles will be visible to you for providing the details.

Note:

- You can click the **SYSTEM GENERATED GSTR-3B** to view system-computed details from **FORMS GSTR-1 & GSTR-2B**.
- The values that are auto-populated in System Generated

GSTR-3B is for the assistance of taxpayers. However, taxpayers have to ensure the correctness of the values being reported and filed in **GSTR-3B** in all respects.

- The auto-populated values can be edited by the taxpayers, if required. The taxpayers can continue their filing with the edited values, and system will not restrict the same.

There will be several tiles representing Tables to enter relevant details. Click on the tile names to provide requisite details, for the relevant tax period:

- 3.1 Tax on outward and reverse charge inward supplies:** To provide summary details of outward supplies and inward supplies liable to reverse charge and tax liability thereon.
- 3.2 Inter-state supplies:** To provide details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders and tax thereon.
- 4. Eligible ITC:** To provide summary details of Eligible ITC claimed, ITC Reversals and Ineligible ITC.
- 5. Exempt, nil and Non-GST inward supplies:** To provide summary details of exempt, nil and Non-GST inward supplies.
- 5.1 Interest and Late Fee:** To provide summary details of Interest and Late fee payable.
- 6. Payment of Tax:** To provide details of payment of taxes, interest and late fee.

Enter Details in Section - 3.1 Tax on outward and reverse charge inward supplies:

To provide details of outward supplies and inward supplies liable to reverse charge, perform the following steps:

- 7.1. In Table 3.1(a,b,c,e) the details are auto-drafted from **FORM GSTR-1** in **FORM GSTR-3B**. Whereas in Table 3.1(d) the details are auto-drafted from **FORM GSTR-2B**. Click the **3.1 Tax on outward and reverse charge inward supplies** tile to view the auto-drafted details. You can also add/ modify the details in Table 3.1(a,b,c,d,e) if required.

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	Taxable value	Integrated Tax	Integrated Tax	Central Tax
₹1,00,794.00	₹5,372.50	₹11,45,800.00	₹1,26,794.00	₹22,586.00	₹0.00
State/UT Tax	CESS			State/UT Tax	CESS
₹5,372.50	₹0.00			₹0.00	₹0.00

5. Exempt, nil and Non-GST inward supplies					
Inter-state supplies		Intra-state supplies		5.1 Interest and Late fee	
	₹0.00	Integrated Tax	Central Tax		
		₹0.00	₹0.00		
		State/UT Tax	CESS		
		₹0.00	₹0.00		

- 7.2. Click the **OK** button.

- 11.3. You will be directed to the **FORM GSTR-3B** landing page and the **5.1 Interest and Late Fee** tile in **FORM GSTR-3B** total value of Integrated Tax, Central Tax, State/UT Tax and Cess.

Note: You are advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if you want to exit at this stage and come back later to complete the filing.

5. Exempt, nil and Non-GST inward supplies	5.1 Interest and Late fee												
<table><tr><td>Inter-state supplies</td><td>Intra-state supplies</td></tr><tr><td>₹17,500.00</td><td>₹20,000.00</td></tr></table>	Inter-state supplies	Intra-state supplies	₹17,500.00	₹20,000.00	<table><tr><td>Integrated Tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹600.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹600.00</td><td>₹0.00</td></tr></table>	Integrated Tax	Central Tax	₹0.00	₹600.00	State/UT Tax	CESS	₹600.00	₹0.00
Inter-state supplies	Intra-state supplies												
₹17,500.00	₹20,000.00												
Integrated Tax	Central Tax												
₹0.00	₹600.00												
State/UT Tax	CESS												
₹600.00	₹0.00												

12. Once all details are added, click the **SAVE GSTR3B** button at the bottom of the page to save the **FORM GSTR-3B** details.

- 12.1 A success message is displayed after sometime on the top of the page that the last save request has been processed successfully.

Note: You are advised to save if you want to exit after partially entering the data anytime while filing **FORM GSTR-3B**.

Preview Draft FORM GSTR-3B:

13. Scroll down the page and click the **PREVIEW DRAFT GSTR-3B** button to view the summary page of **FORM GSTR-3B** for your review. This button will download the draft summary page of your **FORM GSTR-3B** for your review. It is recommended that you download this summary page and review the entries made in different sections with patience before proceeding with the payment. The PDF file generated would bear watermark of draft as the liabilities are yet to be offset.

14. The PDF is displayed.

Enter Payment Details in Section - 6.1 Payment of Tax:

To pay the taxes and offset the liability, perform the following steps:

15. Click the **PROCEED TO PAYMENT** button.

Note:

- In case you are a Quarterly return filer, you can view the payments made during the quarter using the **PAYMENT MADE IN QUARTER** button.
16. The cash available as on date and ITC available (considering ITC of current tax period) are shown to the taxpayer.

of Integrated Tax, Central Tax, State/UT Tax and Cess net ITCs.

Note: You are advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if you want to exit at this stage and come back later to complete the filing.

3.1 Tax on outward and reverse charge inward supplies				3.2 Inter state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	State/UT Tax	Integrated Tax	Integrated Tax	Central Tax	Integrated Tax	Central Tax
₹1,62,774.00	₹1,72,72.00	₹11,46,000.00	₹1,62,774.00	₹1,62,774.00	₹1,72,72.00	₹1,62,774.00	₹1,72,72.00
State/UT Tax	CSS	State/UT Tax	State/UT Tax	State/UT Tax	CSS	State/UT Tax	CSS
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies				5.1 Interest and Late fee	
Inter state supplies	Intra state supplies	Integrated Tax	Central Tax	Integrated Tax	Central Tax
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CSS	State/UT Tax	CSS	State/UT Tax	CSS
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Enter Details in Section - 5. Exempt, nil and Non-GST inward supplies:

To add values of exempt, Nil and Non-GST inward supplies, perform the following steps:

- 10.1. Click the **5. Exempt, nil and Non-GST inward supplies** tile.
- 10.2. Enter the **Inter-state and Intra-state supplies** under respective Nature of Supplies head. Click the **CONFIRM** button.
- 10.3. You will be directed to the **FORM GSTR-3B** landing page and the **5. Exempt, nil and Non-GST inward supplies** tile in **FORM GSTR-3B** will reflect the total value of Inter-state and Intra-state supplies.

5. Exempt, nil and Non GST inward supplies				5.1 Interest and Late fee	
Inter state supplies	Intra state supplies	Integrated Tax	Central Tax	Integrated Tax	Central Tax
₹17,500.00	₹20,000.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CSS	State/UT Tax	CSS	State/UT Tax	CSS
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Enter Details in Section - 5.1 Interest and Late Fee:

To add details of the Interest and Late fee payable, perform the following steps:

- 11.1. Click the **5.1 Interest and Late Fee** tile.
- 11.2. Select the checkbox for declaration in case you wish to declare any interest liabilities. Enter the **Integrated Tax, Central Tax, State/UT Tax and Cess** under Interest and Late fee heads. The late fee would be system computed based on the number of days elapsed after the due date of filing. Click the **CONFIRM** button.

Please confirm to below guidelines for refund of IGST paid on export of goods:

- IGST amount, to be paid on export of goods/services outside India or to SEZ, are filled under table 3.1 (b) and not under table 3.1(a) or 3.1(c)
- IGST amount filled in table 3.1(b) of GSTR 3B is either equal to, or greater than the total IGST shown to have been paid under Table 6A (exports), and Table 6B(IGST) of GSTR 1

NONE of the export invoices shall be processed for transmission to ICEGATE if correct IGST amount is not mentioned and paid through table 3.1(b) of GSTR 3B

OK

7.3. Click the **CONFIRM** button.

Note: In case you have made any changes to the auto-drafted details from **FORMS GSTR-1 & GSTR-2B** in below tables of **FORM GSTR-3B**:

- 3.1 (a,b,c,e) – only downward
- 3.1 (d) – only downward
- 3.2 – downward
- Table 4A – upward (more than 5%)
- Table 4B – downward (more than 0%)

Then the field(s) edited will be highlighted in red color and a warning message is displayed. You can check for the System Computed amount and amount entered by you by hovering over the box.

7.4. You will be directed to the **FORM GSTR-3B** landing page and the **3.1 Tax on outward and reverse charge inward supplies** tile in **FORM GSTR-3B** will reflect the added data in a summary form.

3.1 Tax on outward and reverse charge inward supplies				3.2 Inter state supplies		4. Eligible ITC	
Integrated Tax	Central Tax	State/UT Tax	Integrated Tax	Integrated Tax	Central Tax	Integrated Tax	Central Tax
₹1,62,774.00	₹1,72,72.00	₹11,46,000.00	₹1,62,774.00	₹1,62,774.00	₹1,72,72.00	₹1,62,774.00	₹1,72,72.00
State/UT Tax	CSS	State/UT Tax	State/UT Tax	State/UT Tax	CSS	State/UT Tax	CSS
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies				5.1 Interest and Late fee	
Inter state supplies	Intra state supplies	Integrated Tax	Central Tax	Integrated Tax	Central Tax
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CSS	State/UT Tax	CSS	State/UT Tax	CSS
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Enter Details in Section - 3.2 Inter-State supplies:

To provide details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders and taxes thereon, perform the following steps:

- 8.1. In Table 3.2 Inter-State supplies the details are auto-drafted from **FORM GSTR-1**. You can add/ modify the auto-drafted details if required. In case the edited details are in downward variance, then such fields will be highlighted in red color. Click the **3.2 Inter-State supplies** tile to add/ modify the auto-drafted details.

Supplies made to Unregistered Persons:

- 8.2. In the section Supplies made to Unregistered Persons, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.
- 8.3. In the **Total Taxable Value** field, enter the total taxable value for each State/UT.
- 8.4. In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.
- 8.5. Click the **ADD** button to provide details of such supplies for another State. Delete the row if nothing is to be reported after clicking **ADD** button.

Supplies made to Composition Taxable Persons:

- 8.2. In the section Supplies made to Composition Taxable Persons, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.
- 8.3. In the **Total Taxable Value** field, enter the total taxable value for each State/UT.
- 8.4. In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.
- 8.5. Click the **ADD** button to provide details of such supplies for another State.

Supplies made to UIN holders:

- 8.2. In the section Supplies made to UIN holders, from the **Place of Supply (State/UT)** drop-down list, select the place of supply.
- 8.3. In the **Total Taxable Value** field, enter the total taxable value for each State/UT.
- 8.4. In the **Amount of Integrated Tax** field, enter the amount of integrated tax. Please ensure that the integrated tax amount provided here do not exceed the integrated tax liability declared at (a) row in Table-3.1. Only integrated tax amount has to be declared, cess amount is not required to be mentioned.
- 8.5. Click the **ADD** button to provide details of such supplies for another State.

- 8.6. Once all details are added, click the **CONFIRM** button.
- 8.7. You will be directed to the **FORM GSTR-3B** landing page and the **3.2 Inter-State supplies** tile in **FORM GSTR-3B** will reflect the total of taxable value and integrated tax as declared in the details table.

Note: You are advised to click on **SAVE GSTR3B** button at the bottom to save the data in the GST system, if you want to exit at this stage and come back later to complete the filing.

3.1 Tax on outward and reverse charge-supplies	3.2 Inter-state supplies	4. Eligible ITC
Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00	Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00	Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00 Integrated Tax ₹1,20,794.00

Enter ITC Details in Section - 4. Eligible ITC:

To provide details of eligible ITC claimed, perform the following steps:

- 9.1. Click the **4. Eligible ITC** tile.
- 9.2. The details of ITC claimed/ ITC reversed in table 4A (1, 3, 4, 5) and 4B (2) are auto-drafted from relevant entries of **FORM GSTR-2B**. Other reversals would be required to be done by the taxpayer on his own. In case you want to add/ modify the auto-drafted details, you can add/ modify the details if required. Click the **CONFIRM** button.

4. Eligible ITC				
* Values in Table 4A, 4B, 4C, 4D, 4E, 4F, 4G, 4H, 4I, 4J, 4K, 4L, 4M, 4N, 4O, 4P, 4Q, 4R, 4S, 4T, 4U, 4V, 4W, 4X, 4Y, 4Z are auto-drafted based on the values in GSTR-2B.				
Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(A) ITC Available (Subject to full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Reversal supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Reversal supplies from ISM	0.00	0.00	0.00	0.00
(5) All other ITC	17,000.00	0.00	0.00	0.00
(B) ITC Reversal				
(1) As per Rule 42 & 43 of CGST/SGST rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	17,000.00	0.00	0.00	0.00
(D) Input/Output ITC				
(1) As per Section 17(1)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

Note:

- If the data entered by you is in upward variance (5%) with the auto-populated data in **table 4A**, then such fields will be highlighted in red color and updated tile on dashboard will be in red color as well.
 - If the data entered by you is in downward variance (0%) with the auto-populated data in **table 4B**, then such fields will be highlighted in red color and updated tile on dashboard will be in red color as well.
- 9.3. You will be directed to the **FORM GSTR-3B** landing page and the **4. Eligible ITC** tile in **FORM GSTR-3B** will reflect the total value