

Form GSTR-3B System generated summary

[This summary has been generated based on your FORM GSTR-1, GSTR-1A, GSTR-2B (auto-drafted ITC statement) and GSTR-3B (Previous period). These values auto-populated below may be used to fill in relevant tables in FORM GSTR-3B. This summary is generated for information and guidance purposes only. Please enter correct values, after due verification.]

Financial year	2025-26
Tax period	Apr-Jun

1	GSTIN	08AAIFL9284F1ZV
2	(a) Legal name of the registered person	LEGHA KRISHI FARM
	(b) Trade name, if any	LEGHA KRISHI FARM
	(c) GSTR-1 filing date	27/07/2025
	(d) GSTR-1A filing date	
	(e) GSTR-2B generation date	14/07/2025
	(f) GSTR-3B summary generation date	27/07/2025

Section I: Auto-populated details of Table 3.1, 3.1.1, 3.2, 4 and 5.1 of FORM GSTR-3B Taxpayers may use this data to file their FORM GSTR-3B

(Amount in ₹ for all tables)

A. Table 3.1 of FORM GSTR-3B : Details of Outward supplies and inward supplies liable to reverse charge

Nature of supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00			0.00
(c) Other outward supplies (Nil rated, exempted)	0.00				
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00				

B. Table 3.1.1 of FORM GSTR-3B : Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provision in IGST/UTGST/SGST Acts

Description	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic					

Description	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00				

C. Table 3.2 of FORM GSTR-3B : Of the supplies shown in 3.1(a) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
Supplies made to Unregistered persons	Not filed	0.00	0.00
Supplies made to Composition taxable persons	Not filed	0.00	0.00
Supplies made to UIN holders	Not filed	0.00	0.00

D. Table 4 of FORM GSTR-3B : Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00			0.00
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	67.50	67.50	0.00
(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)				
(2) Others	Not Generated	Not Generated	Not Generated	Not Generated
(C) Net ITC Available (A)-(B)	0.00	67.50	67.50	0.00
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period				
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

E. Table 5.1 of FORM GSTR-3B : Interest

Description	Integrated tax	Central tax	State/UT tax	Cess
Interest	Not Available	Not Available	Not Available	Not Available

Section II : Detailed breakup of values in Table 3.1 , 3.1.1 and 3.2 of FORM GSTR-3B
Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values filed by them in their FORM GSTR-1, IFF, GSTR-1A or reflected in FORM GSTR-2B

A. Break up of Table 3.1 (a) of GSTR-3B [\[TOP\]](#)

Table in GSTR-1/1A/IFF/IMS	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
4A Taxable outward supplies made to registered persons (other than zero rated supplies)	IFF - April	0.00	0.00	0.00	0.00	0.00
	IFF - May	0.00	0.00	0.00	0.00	0.00
	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
	GSTR-1A Quarterly					
4B Outward supplies made to registered persons attracting tax on reverse charge	IFF - April	0.00				
	IFF - May	0.00				
	GSTR-1 Quarterly	0.00				
	GSTR-1A Quarterly					

Table in GSTR-1/1A/IFF/IMS		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
5	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 1 lakh)	GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
6C	Deemed exports	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
7A	Taxable outward intra-state supplies made to un-registered persons	GSTR-1 Quarterly	0.00		0.00	0.00	0.00
		GSTR-1A Quarterly					
7B	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 1 lakh)	GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
9A	Amendments made to invoices declared in previous tax periods in Tables-4, 5 and 6C	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
9B	Credit/Debit Notes pertaining to invoices declared in Tables-4, 5, 6C and 15	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Tables-4, 5, 6C and 15	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
10A	Amendment to taxable outward intra-state supplies made to un-registered persons declared in Table-7 in previous tax periods	GSTR-1 Quarterly	0.00		0.00	0.00	0.00
		GSTR-1A Quarterly					
10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods	GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
11_I_A1	Advance amount received in the tax period - Intra-state	GSTR-1 Quarterly	0.00		0.00	0.00	0.00
		GSTR-1A Quarterly					
11_I_A2	Advance amount received in the tax period - Inter-state	GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
11_I_B1	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Intra-state	GSTR-1 Quarterly	0.00		0.00	0.00	0.00
		GSTR-1A Quarterly					
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
11_I	Amendments to information regarding advances in previous tax periods	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					

Table in GSTR-1/1A/IFF/IMS		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
IMS -CN	Rejected Credit Notes (Credit notes issued in previous GSTR-1/1A/ IFF but rejected by the recipient including ECO 9(5) CNs)	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
IMS - CN(A)	Rejected Amendment of Credit Notes (Credit notes amended in previous GSTR-1/1A/ IFF but rejected by the recipient including ECO 9(5) CNs)	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
IMS -Inv/ DN(A)	Rejected Downward Amendment of Invoice/ Debit note (Invoice/ Debit Note downward amended in previous GSTR-1/1A/ IFF but rejected by the recipient)	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
	SubTotal	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
	Total		0.00	0.00	0.00	0.00	0.00

B. Break up of Table 3.1 (b) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/1A/IFF/IMS		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
6A	Exports	GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
6B	Supplies made to SEZ unit or SEZ developer	IFF - April	0.00	0.00			0.00
		IFF - May	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
9A	Amendments made to invoices declared in previous tax periods in Table-6A,6B	IFF - April	0.00	0.00			0.00
		IFF - May	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	IFF - April	0.00	0.00			0.00
		IFF - May	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	IFF - April	0.00	0.00			0.00
		IFF - May	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
15	Taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	IFF - April	0.00	0.00			0.00
		IFF - May	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
15	Taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	IFF - April	0.00	0.00			0.00
		IFF - May	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
15A(I)	Amendments to taxable supplies made to SEZ unit or SEZ developer through						

Table in GSTR-1/1A/IFF/IMS		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
	ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Registered	IFF - April	0.00	0.00			0.00
		IFF - May	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
15A(I)	Amendments to taxable supplies made to SEZ unit or SEZ developer through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Registered	IFF - April	0.00	0.00			0.00
		IFF - May	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
IMS-CN	Rejected Credit Notes (Credit Notes pertaining to invoices declared in Table-6A,6B rejected by the recipient)	IFF/GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
IMS-CN(A)	Rejected Amendment of Credit Note (Amendment of Credit Notes pertaining to invoices declared in Table-6A,6B rejected by the recipient)	IFF/GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
IMS-Inv/DN(A)	Rejected Downward Amendment of Invoice/ Debit note (Amendment of Invoice/ Debit Notes pertaining to invoices declared in Table-6A,6B rejected by the recipient)	IFF/GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
IMS-Inv(A)-ECO A	Rejected Downward Amendment of Invoice (Invoice downward amended in previous GSTR-1/1A but rejected by the recipient) - Registered to Registered -Zero rated	IFF/GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
IMS-Inv(A)-ECO A	Rejected Downward Amendment of Invoice (Invoice downward amended in previous GSTR-1/1A but rejected by the recipient) - Unregistered to Registered -Zero rated	IFF/GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
	SubTotal	GSTR-1 Quarterly	0.00	0.00			0.00
		GSTR-1A Quarterly					
	Total		0.00	0.00			0.00

C. Break up of Table 3.1 (c) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/IFF/1A		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
8	Nil rated and exempted supplies (columns 2 and 3)	GSTR-1 Quarterly	0.00				
		GSTR-1A Quarterly					

D. Break up of Table 3.1 (d) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-2B		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge - (A)	April	0.00	0.00	0.00	0.00	0.00
		May	0.00	0.00	0.00	0.00	0.00
		June	0.00	0.00	0.00	0.00	0.00
4_Part A_III	ITC not available - Inward Supplies liable for reverse charge - (B)	April	0.00	0.00	0.00	0.00	0.00
		May	0.00	0.00	0.00	0.00	0.00
		June	0.00	0.00	0.00	0.00	0.00
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment) (Reverse						

Table in GSTR-2B		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
	Charge) - (C)	April	0.00	0.00	0.00	0.00	0.00
		May	0.00	0.00	0.00	0.00	0.00
		June	0.00	0.00	0.00	0.00	0.00
	Inward supplies (liable to reverse charge) (D) = (A) + (B) - (C)		0.00	0.00	0.00	0.00	0.00

E. Break up of Table 3.1 (e) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/IFF/1A		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
8	Non-GST outward supplies (column 4)	GSTR-1 Quarterly	0.00				
		GSTR-1A Quarterly					

F. Break up of Table 3.1.1 (i) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/1A/IFF/IMS		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
15b 2c	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Unregistered	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
15u rp2 c	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Unregistered	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Registered	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Registered	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
15A(II)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Unregistered	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
15A(II)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Unregistered	IFF - April	0.00	0.00	0.00	0.00	0.00
		IFF - May	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
IMS - Inv(A)	Rejected Downward Amendment of Invoice (Invoice downward amended in previous GSTR-1/1A but rejected by the recipient) - Registered to Registered	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
IMS - Inv(

Table in GSTR-1/1A/IFF/IMS		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
A)	Rejected Downward Amendment of Invoice (Invoice downward amended in previous GSTR-1/1A but rejected by the recipient) - Unregistered to Registered	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
		GSTR-1A Quarterly					
	Sub Total	GSTR-1 Quarterly					
		GSTR-1A Quarterly					
	Total		0.00	0.00	0.00	0.00	0.00

G. Break up of Table 3.1.1 (ii) of GSTR-3B

[\[TOP\]](#)

Table in GSTR-1/1A		Form	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
14(b))	Supplies made through ECO - Liable to pay tax u/s 9(5)	GSTR-1 Quarterly	0.00				
		GSTR-1A Quarterly					
14A (b)	Amended Supplies made through ECO - Liable to pay tax u/s 9(5)	GSTR-1 Quarterly	0.00				
		GSTR-1A Quarterly					
	Sub Total	GSTR-1 Quarterly	0.00				
		GSTR-1A Quarterly	0.00				
	Total		0.00				

H. Break up of Table 3.2 (Supplies made to Unregistered persons)

[\[TOP\]](#)

Table in GSTR-1/IFF/1A		Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
5	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 1 lakh)	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
7B	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 1 lakh)	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9A	Amendments made to invoices declared in previous tax periods in Table-5	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9B	Credit/Debit Notes pertaining to invoices declared in Table-5	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9C	Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
11_I_A2	Advance amount received in the tax period - Inter-state	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
11_II	Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Unregistered	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			

Table in GSTR-1/IFF/1A		Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Unregistered	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Unregistered	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Unregistered	GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			

I. Break up of Table 3.2 (Supplies made to Composition taxable persons) [\[TOP\]](#)

Table in GSTR-1/IFF/1A		Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9A	Amendments made to invoices declared in previous tax periods in Table-4A	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Registered	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Registered	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Registered	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Registered	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			

J. Break up of Table 3.2 (Supplies made to UIN holders) [\[TOP\]](#)

Table in GSTR-1/IFF/1A		Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9A	Amendments made to invoices declared in previous				

Table in GSTR-1/IFF/1A		Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
	tax periods in Table-4A	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Registered	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Registered	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Registered	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			
15A(I)	Amendments to taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Registered	IFF - April		0.00	0.00
		IFF - May		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
		GSTR-1A Quarterly			

Section III : Detailed breakup of values in Table 4 of FORM GSTR-3B
Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values reflected in their FORM GSTR-2B

A. Break up of Table 4A(1) (ITC Available - Import of goods) [\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_IV	ITC Available - Import of Goods	0.00			0.00

B. Break up of Table 4A(3) (ITC Available - Inward supplies liable to reverse charge (other than 1 & 2 above)) [\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge - (A)	0.00	0.00	0.00	0.00
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment)(Reverse Charge) - (B)	0.00	0.00	0.00	0.00
4_Part B_I	ITC Not Available - B2B - Credit Notes (including amendment) (Reverse Charge) - (C)	0.00	0.00	0.00	0.00
ITC Available - Inward supplies liable to reverse charge (other than 1 & 2 above) (D) = (A) - (B) - (C)		0.00	0.00	0.00	0.00

C. Break up of Table 4A(4) (ITC Available - Inward Supplies from ISD) [\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_II	ITC Available - Inward Supplies from ISD - (A)	0.00	0.00	0.00	0.00
3_Part B_I	ITC Available - ISD - Credit Notes (including amendment) - (B)	0.00	0.00	0.00	0.00

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
4_Part B_I	ITC Not Available - ISD - Credit Notes (including amendment) - (C)	0.00	0.00	0.00	0.00
ITC Available – Inward Supplies from ISD (D) = (A) – (B) – (C)		0.00	0.00	0.00	0.00

D. Break up of Table 4A(5) (ITC Available - All other ITC - Supplies from registered persons other than reverse charge)

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
3_Part A_I	ITC Available - All other ITC - Supplies from registered persons other than reverse charge - (A)	0.00	67.50	67.50	0.00
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment) - (B)	0.00	0.00	0.00	0.00
4_Part B_I	ITC Not Available - B2B - Credit Notes (including amendment) - (C)	0.00	0.00	0.00	0.00
ITC Available – All other ITC – Supplies from registered persons other than reverse charge (D) = (A) - (B) - (C)		0.00	67.50	67.50	0.00

E. Break up of Table 4B(2) (ITC Reversed - Others - ITC Reversal on account of Rule 37A)

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
------------------	--	----------------	-------------	--------------	------

F. Break up of Table 4D(2) (Other Details – Ineligible ITC under Section 16(4) & ITC restricted due to PoS rules)

[\[TOP\]](#)

Table in GSTR-2B		Integrated tax	Central tax	State/UT tax	Cess
4_Part A_I,II,III	ITC Not Available	0.00	0.00	0.00	0.00

Section IV : Detailed breakup of values in Table 5.1 (Interest) of FORM GSTR-3B

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and detailed break-up of liability provided in their FORM GSTR-3B of previous period

A. Total interest liability (As per liability breakup provided in previous GSTR-3B)

[\[TOP\]](#)

Tax period	Integrated tax	Central tax	State/UT tax	Cess
-				
Total				

B. Breakup of tax liabilities paid by ITC and Cash in previous GSTR-3B

[Other than reverse charge and reverse charge, clubbed together]

[\[TOP\]](#)

Period:

Filing date:

Particulars	Integrated tax	Central tax	State/UT tax	Cess
Tax payable				
Liability paid by credit (%)				
Liability paid by cash (%)				

C. Breakup of system computed interest liability - Current tax period [As per sub-section(1) of Section 50 of CGST Act, 2017]

Interest payable only on portion of liability paid by debiting the electronic cash ledger

[\[TOP\]](#)

Period:

Due date:

Filing date:

No. of days:

Rate of interest:

Particulars	Integrated tax	Central tax	State/UT tax	Cess
Tax payable for this period				
Percentage of liability paid by cash				
Liability paid by cash				
Interest payable for this period				

Instructions:

1. Terms Used :
 - a. ITC – Input Tax Credit
 - b. SEZ – Special Economic Zone
 - c. ISD – Input Service Distributor
 - d. Net Value – Summation of all values in a quarter
 - e. IFF - Invoice Furnishing Facility
 - f. AATO – Annual Aggregate Turnover
2. System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
 - a. Details of outward supplies as filed by you in FORM GSTR-1/1A for the period,
 - b. Details of inward supplies liable to reverse charge and input tax credit as per your FORM GSTR-2B generated for the period,
 - c. Interest liability based on breakup of tax liability provided by you in FORM GSTR-3B of previous return period.
3. The summary is generated in the following manner:

GSTR-3B table	GSTR-2B table	Reference
3.1(a, b, c, e), 3.1.1(i, ii) and 3.2 Details of Outward supplies	NA	This is auto-populated from FORM GSTR-1/1A. Net liability including amendments (Invoices + Debit Note – Credit Note) shall be reported in respective tables. Detail break-up in Section II above may be referred in this respect.
3.1(d) Inward supplies liable to reverse charge	Table 3 Part A Section III Table 4 Part A Section III Table 3 Part B Section I	This is auto-populated from FORM GSTR-2B. Net values shall be reported in respective table. Detail break-up in Section II above may be referred in this respect.
4A (1, 3, 4, 5) ITC Available	Table 3 Part A Section I, II, III, IV Table 3 Part B Section I Table 4 Part B Section I	This is auto-populated from FORM GSTR-2B. Net ITC available including amendments (Invoices + Debit Notes - Credit Notes) shall be reported in respective tables. Negative values, if any, due to credit notes and downward amendment shall also be reported in respective tables only. Detail break-up in Section III above may be referred in this respect.
4D(2) Other Details - Ineligible ITC under Section 16(4) & ITC restricted due to PoS rules	Table 4 Part A Section I, II, III	This is auto-populated from FORM GSTR-2B. ITC Not Available including amendments (Invoices + Debit Notes) shall be reported in this table. Detail break-up in Section III above may be referred in this respect
5.1 Interest	NA	This is computed based on the breakup of tax liability provided in the previous tax period. Liability pertaining to the same return period, interest has been computed on the amount paid by debiting the electronic cash ledger. Liability pertaining to the pervious return period(s), interest has been computed on total liability. For quarterly taxpayers the interest is calculated after reducing the liability to the extent of cash paid in first two months of the quarter.

4. In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as 'Not filed'.
5. Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not generated'.
6. Similarly, if FORM GSTR-3B is not filed for the previous period/or is not applicable, system generated summary will display the respective value as 'Not Available'.
7. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.
8. Table 5 of FORM GSTR-3B is not part of this PDF.