

# GSTR-3B Summary

From 01/04/2023 To 30/04/2023

## 3.1 Details of Outward Supplies and inward supplies liable to reverse charge

| Nature of Supply   | Taxable Value        | Integrated Tax | Central Tax         | State/UT Tax        | CESS Tax     |
|--|----------------------|----------------|---------------------|---------------------|--------------|
| 1  | 2                    | 3              | 4                   | 5                   | 6            |
| (a) Outward taxable supplies (other than zero rated, nil rated and exempted) | ₹22,50,000.00        | ₹0.00          | ₹2,00,500.00        | ₹2,00,500.00        | ₹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>Total value</b>   | <b>₹22,50,000.00</b> | <b>₹0.00</b>   | <b>₹2,00,500.00</b> | <b>₹2,00,500.00</b> | <b>₹0.00</b> |

### 3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act

| Description  | Taxable Value | Integrated Tax | Central Tax | State/UT Tax | CESS Tax |
|--|---------------|----------------|-------------|--------------|----------|
| 1  | 2             | 3              | 4           | 5            | 6        |
| (I) Taxable supplies on which electronic commerce operator pays tax under Sub-section (5) of Section 9<br>(To be furnished by the electronic commerce operator)  | 0             | 0              | 0           | 0            | 0        |
| (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<br>(To be furnished by the registered person making supplies through electronic commerce operator) | ₹0.00         |                |             |              |          |

### 3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

|  | Place Of Supply | Taxable Value | Integrated Tax |
|--|-----------------|---------------|----------------|
| 1  | 2               | 3             | 4              |
| Supplies made to Unregistered Persons            |                 |               |                |
|  |                 |               |                |
| Supplies made to Composition Taxable Persons     |                 |               |                |
|  |                 |               |                |
| Supplies made to UIN holders                     |                 |               |                |
| We are not tracking supplies made to UIN holders |                 |               |                |

## 4. Eligible ITC

| Details  | Integrated Tax                        | Central Tax | State/UT Tax | CESS Tax |
|--|---------------------------------------|-------------|--------------|----------|
| 1  | 2                                     | 3           | 4            | 5        |
| (A) ITC Available (whether in full or part)                            |                                       |             |              |          |
| (1) Import of Goods  | ₹0.00                                 |             |              | ₹0.00    |
| (2) Import of Services   | ₹0.00                                 |             |              | ₹0.00    |
| (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   | -- We do not support in Zoho Books -- |             |              |          |
| (5) All other ITC  | ₹0.00                                 | ₹18,900.00  | ₹18,900.00   | ₹0.00    |

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

| Nature of Supply                        | Inter-State Supplies | Intra-State Supplies |
|---|----------------------|----------------------|
| 1                                       | 2                    | 3                    |
| Composition Scheme, Exempted, Nil Rated | ₹0.00                | ₹0.00                |
| Non-GST supply                          | ₹0.00                | ₹0.00                |

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Tax Return

From 01/04/2023 To 30/04/2023

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| DATE #     | ENTRY NUMBER               | TRANSACTION TYPE | AMOUNT        | IGST AMOUNT | CGST AMOUNT  | SGST AMOUNT  | CCSG AMOUNT |
|------------|----------------------------|------------------|---------------|-------------|--------------|--------------|-------------|
| 10/04/2023 | <a href="#">INV-000001</a> | Invoice          | ₹20,00,000.00 | ₹0.00       | ₹1,80,000.00 | ₹1,80,000.00 | ₹0.00       |
| 10/04/2023 | <a href="#">INV-000002</a> | Invoice          | ₹2,50,000.00  | ₹0.00       | ₹22,500.00   | ₹22,500.00   | ₹0.00       |