

Form GSTR-3B

System generated summary

[This summary has been generated based on your FORM GSTR-1, 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	2023-24
Tax period	Jan-Mar

1	GSTIN		27BJBPS9850D1ZY
2	(a)	Legal name of the registered person	KUNDLIK KACHARU SHINDE
	(b)	Trade name, if any	JIJAU TRADERS
	(c)	GSTR-1 filing date	30/04/2024
	(d)	GSTR-2B generation date	14/04/2024
	(e)	GSTR-3B summary generation date	30/04/2024

Section I: Auto-populated details of Table 3.1, 3.1.1, 3.2 and 4 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 commerce operator is					

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

B. 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		0.00	0.00
Supplies made to Composition taxable persons		0.00	0.00
Supplies made to UIN holders		0.00	0.00

C. 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	-2,012.24	-2,012.24	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	-2,012.24	-2,012.24	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

D. 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 or reflected in FORM GSTR-2B

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

Table in GSTR-1/IFF	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 - January	0.00	0.00	0.00	0.00	0.00
	IFF - February	0.00	0.00	0.00	0.00	0.00
	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
4B Outward supplies made to registered persons attracting tax on reverse charge	IFF - January	0.00				
	IFF - February	0.00				
	GSTR-1 Quarterly	0.00				
4C Taxable outward supplies made through e-commerce operator attracting TCS	IFF - January	0.00	0.00	0.00	0.00	0.00
	IFF - February	0.00	0.00	0.00	0.00	0.00
	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
5A Taxable outward inter-state supplies made to						

Table in GSTR-1/IFF		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
	un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1 Quarterly	0.00	0.00			0.00
5B	Taxable outward inter-state supplies made through e-commerce operator attracting TCS (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1 Quarterly	0.00	0.00			0.00
6C	Deemed exports	IFF - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
7A_1	Taxable outward intra-state supplies made to un-registered persons	GSTR-1 Quarterly	0.00		0.00	0.00	0.00
7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	GSTR-1 Quarterly	0.00	0.00			0.00
9A	Amendments made to invoices declared in previous tax periods in Tables-4, 5 and 6C	IFF - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Tables-4, 5, 6C and 15	IFF - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Tables-4, 5, 6C and 15	IFF - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
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
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
11_I_A1	Advance amount received in the tax period - Intra-state	GSTR-1 Quarterly	0.00		0.00	0.00	0.00
11_I_A2	Advance amount received in the tax period - Inter-state	GSTR-1 Quarterly	0.00	0.00			0.00
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
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
11_I	Amendments to information regarding advances in previous tax periods	GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
	Total		0.00	0.00	0.00	0.00	0.00

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

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Table in GSTR-1/IFF	Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
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Table in GSTR-1/IFF		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
6A	Exports	GSTR-1 Quarterly	0.00	0.00			0.00
6B	Supplies made to SEZ unit or SEZ developer	IFF - January	0.00	0.00			0.00
		IFF - February	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
9A	Amendments made to invoices declared in previous tax periods in Table-6A,6B	IFF - January	0.00	0.00			0.00
		IFF - February	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	IFF - January	0.00	0.00			0.00
		IFF - February	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	IFF - January	0.00	0.00			0.00
		IFF - February	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
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 - January	0.00	0.00			0.00
		IFF - February	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
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 - January	0.00	0.00			0.00
		IFF - February	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
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) - Registered to Registered	IFF - January	0.00	0.00			0.00
		IFF - February	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
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 - January	0.00	0.00			0.00
		IFF - February	0.00	0.00			0.00
		GSTR-1 Quarterly	0.00	0.00			0.00
	Total		0.00	0.00			0.00

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

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Table in GSTR-1/IFF		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				

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

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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	January	0.00	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00	0.00
4_Part A_III	ITC not available - Inward Supplies liable for reverse charge	January	0.00	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00	0.00
	Total		0.00	0.00	0.00	0.00	0.00

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

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Table in GSTR-1/IFF		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				

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

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Table in GSTR-1/IFF		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
15	Taxable supplies made						

Table in GSTR-1/IFF		Tax period	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
	through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Registered	IFF - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Registered to Unregistered	IFF - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Registered	IFF - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/s 9(5) - Unregistered to Unregistered	IFF - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
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 - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
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 - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
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 - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
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 - January	0.00	0.00	0.00	0.00	0.00
		IFF - February	0.00	0.00	0.00	0.00	0.00
		GSTR-1 Quarterly	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00

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

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Table in GSTR-1		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)	0.00				
14A(b)	Amended Supplies made through ECO - Liable to pay tax u/s 9(5)	0.00				
	Total	0.00				

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

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Table in GSTR-1/IFF		Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	GSTR-1 Quarterly		0.00	0.00
7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	GSTR-1 Quarterly		0.00	0.00
9A	Amendments made to invoices declared in previous tax periods in Table-5A	GSTR-1 Quarterly		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-5A	GSTR-1 Quarterly		0.00	0.00

Table in GSTR-1/IFF		Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
9C	Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B	GSTR-1 Quarterly		0.00	0.00
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
11_I_A2	Advance amount received in the tax period - Inter-state	GSTR-1 Quarterly		0.00	0.00
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
11_I	Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies	GSTR-1 Quarterly		0.00	0.00
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
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
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
15A(II)	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

G. Break up of Table 3.2 (Supplies made to Composition taxable persons)

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Table in GSTR-1/IFF		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 - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
4C	Taxable outward supplies made through e-commerce operator attracting TCS	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
9A	Amendments made to invoices declared in previous tax periods in Table-4A,4C	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A,4C	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Registered	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Registered	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00

Table in GSTR-1/IFF		Tax period	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
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 - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
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 - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00

H. Break up of Table 3.2 (Supplies made to UIN holders)

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Table in GSTR-1/IFF		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 - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
4C	Taxable outward supplies made through e-commerce operator attracting TCS	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
9A	Amendments made to invoices declared in previous tax periods in Table-4A,4C	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A,4C	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Registered to Registered	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
15	Taxable supplies made through ECO on which ECO is liable to pay tax u/ s 9(5) - Unregistered to Registered	IFF - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
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 - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00
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 - January		0.00	0.00
		IFF - February		0.00	0.00
		GSTR-1 Quarterly		0.00	0.00

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)

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Table in GSTR-2B		Tax period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_IV	ITC Available - Import of Goods	January	0.00			0.00
		February	0.00			0.00
		March	0.00			0.00
Net ITC Available			0.00			0.00

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

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Table in GSTR-2B		Tax Period	Integrated tax	Central tax	State/UT tax	Cess
3_Part						

Table in GSTR-2B		Tax Period	Integrated tax	Central tax	State/UT tax	Cess
A_III	ITC Available - Inward Supplies liable for reverse charge - (A)	January	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment) (Reverse Charge) - (B)	January	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00
4_Part B_I	ITC Not Available - B2B - Credit Notes (including amendment) (Reverse Charge) - (C)	January	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00
Net ITC Available (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		Tax Period	Integrated tax	Central tax	State/UT tax	Cess
3_Part A_II	ITC Available - Inward Supplies from ISD - (A)	January	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00
3_Part B_I	ITC Available - ISD - Credit Notes (including amendment) - (B)	January	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00
4_Part B_I	ITC Not Available - ISD - Credit Notes (including amendment) - (C)	January	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00
Net ITC Available (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		Tax period	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)	January	0.00	0.52	0.52	0.00
		February	0.00	0.32	0.32	0.00
		March	0.00	0.45	0.45	0.00
3_Part B_I	ITC Available - B2B - Credit Notes (including amendment) - (B)	January	0.00	0.00	0.00	0.00
		February	0.00	2,013.53	2,013.53	0.00
		March	0.00	0.00	0.00	0.00
4_Part B_I	ITC Not Available - B2B - Credit Notes (including amendment) - (C)	January	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00
Net ITC Available (D) = (A) - (B) - (C)			0.00	-2,012.24	-2,012.24	0.00

E. 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		Tax Period	Integrated tax	Central tax	State/UT tax	Cess
4_Part A_I,II,III	ITC Not Available	January	0.00	0.00	0.00	0.00
		February	0.00	0.00	0.00	0.00
		March	0.00	0.00	0.00	0.00
Net ITC Not Available			Not Generated	Not Generated	Not Generated	Not Generated

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
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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				
Paid by credit				
Paid by cash				
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:

- Terms Used :
 - ITC – Input Tax Credit
 - SEZ – Special Economic Zone
 - ISD – Input Service Distributor
 - Net Value – Summation of all values in a quarter
 - IFF - Invoice Furnishing Facility
 - AATO – Annual Aggregate Turnover
- System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
 - Details of outward supplies as filed by you in FORM GSTR-1 for the period,
 - Details of inward supplies liable to reverse charge and input tax credit as per your FORM GSTR-2B generated for the period,
 - Interest liability based on breakup of tax liability provided by you in FORM GSTR-3B of previous return period.
- 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. Net positive values shall be reported in respective tables. Net negative values, if any, shall not be considered in the table and system will provide the value as zero. 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	This is auto-populated from FORM GSTR-2B. Net positive values shall be reported in respective table. Net negative values, if any, shall not be considered in the table and system will provide the value as zero. 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. If you have issued invoice and credit note in same month, then both shall be reported separately.
5. In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as 'Not filed'.
6. Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not generated'.
7. Similarly, if FORM GSTR-3B is not filed for the previous period/or is not applicable, system generated summary will display the respective values as 'Not Available'.
8. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.
9. Table 5 of FORM GSTR-3B is not part of this PDF.