

Goods and Services Tax - Returns and Transition

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“Besides simplifying the Indirect tax structure, GST would also help to create 'One India'; by eliminating geographical fragmentation. It will remove the current cascading of taxes by ensuring the seamless flow of input credit across the value chain of both goods and services”

S. No	Table of Content
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Section 1

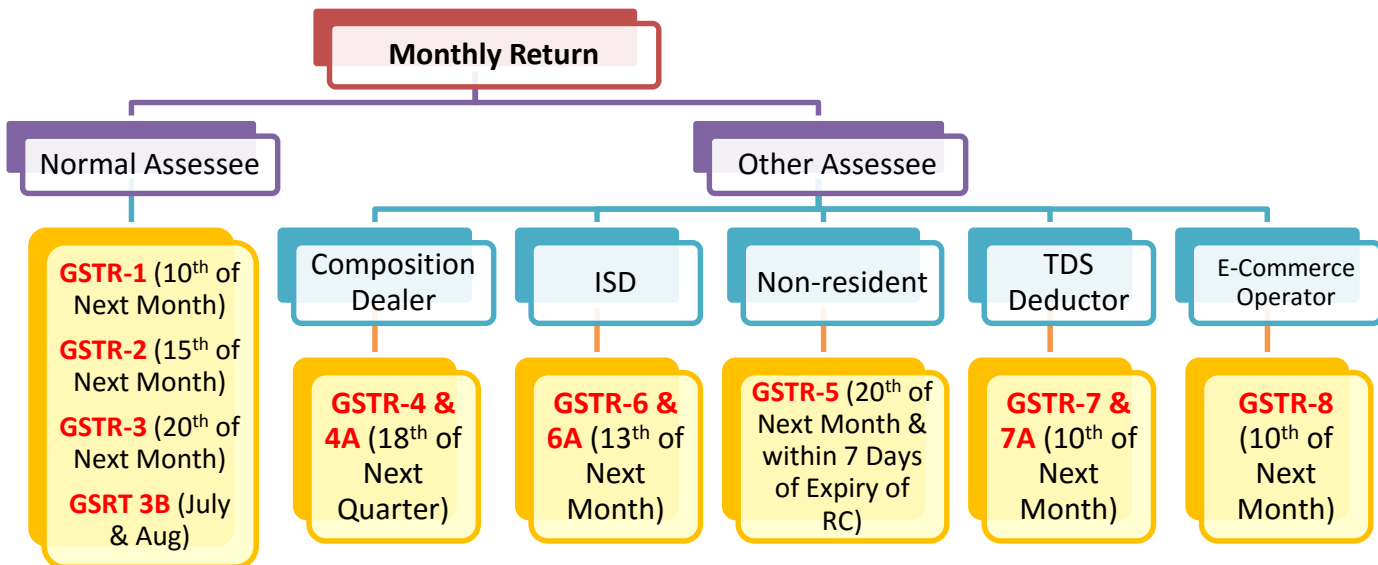
GST Returns

Return Filing Due Date

August 2017							Calendarpedia Your source for calendars
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
30	31	1	2	3	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30	31	1	2	

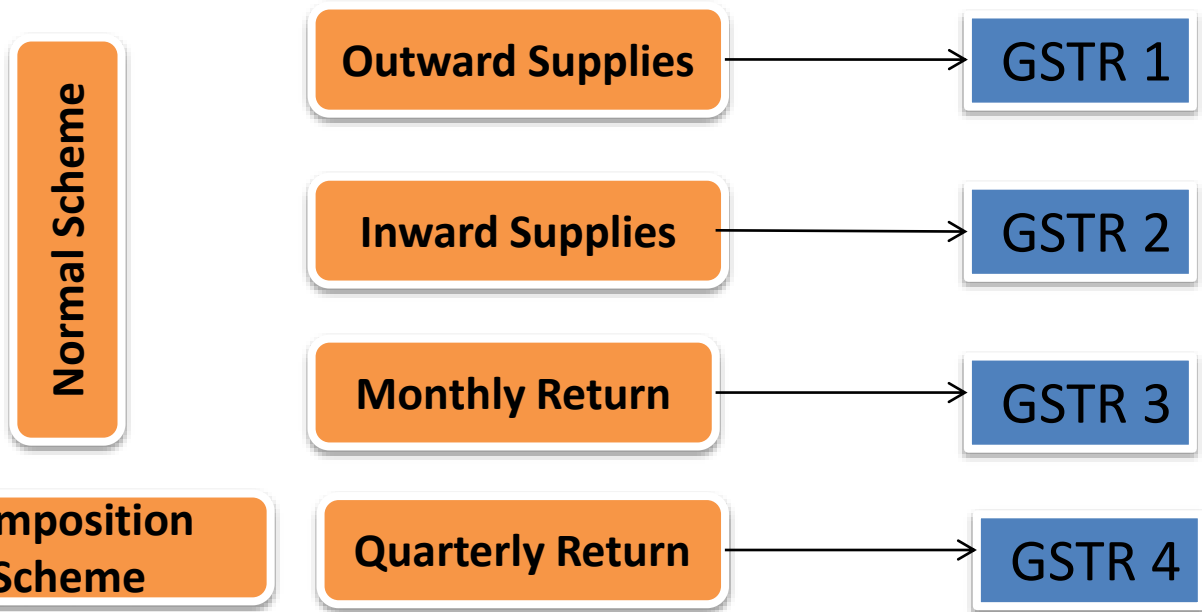
GSTR-1 (10th of next month)/ **GSTR-2** (15th of next month)/ **GSTR-3** (20th of next month)/**GSTR - 4** (18th of next month)

Summary of GST Returns



For July and August Return filing has been deferred to September. For the two months statement of sales & purchase in Form 3B is to be filed

GST Monthly returns -



Summary of GST Returns



Annual Return Penalties: INR 100 Per Day subject to a maximum of 0.25% of Turnover in State

GSTR 1 – Return for Outward Supplies

GSTR – 1 - Outward Supplies (Sales)

OUTWARD SUPPLIES includes [goods &/or services]

**Zero Rated
Supplies &
exports**

**Inter-
state/Intra-state
supplies &
goods return**

**Debit notes,
credit notes and
supplementary
invoice**

B2C

INTERSTATE

1. $0 < \text{Invoice} \leq 2.5 \text{ Lacs}$

Consolidated Data

➤ *a. State-wise*

➤ *b. Rate-wise*

2. Invoice > 2.5 lacs

Invoice wise details

INTRASTATE

Consolidate for all invoices irrespective of the invoice value on the basis of each rate of tax.

GSTR – 1 - Break Up of returns

Table No	Details to be furnished
4	Taxable Outward Supply to Registered Persons (Including UIN-Holders)
5	Taxable outward inter-State supplies to un-registered persons, invoice value > Rs 2.5 lakh
6	Zero rated supplies and Deemed Exports
7	Taxable supplies to unregistered persons
8	Nil rated, exempted and non GST outward supplies
9	Amendments to taxable outward supply details furnished in returns for earlier tax periods
10	Amendments to taxable outward supplies to unregistered persons
11	Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period
12	HSN-wise summary of outward supplies
13	Documents issued during the tax period

GSTR – 1 - Break Up of returns

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UIN: Unique Identity Number
- c. UQC: Unit Quantity Code
- d. HSN: Harmonized System of Nomenclature
- e. POS: Place of Supply (Respective State)
- f. B to B: From one registered person to another registered person
- g. B to C: From registered person to unregistered person

[See Rule ----]

Details of outward supplies of goods or services

Year				
Month				

[illegible]

GSTR - 1 - Break Up of returns

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										
4B. Supplies attracting tax on reverse charge basis										
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

Invoice level information (Rate wise) for all B2B Supplies (Inter-State and Intra State). Including supplies under reverse charge and through e-commerce operator.

Capture Place of supply (PoS) only if different from location of supplier (Inter-State)

GSTR – 1 - Break Up of returns

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

Place of Supply (State)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							
5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

Invoice level information (Rate wise) for all B2C Supplies, where invoice value is more than 2.5 lakhs

GSTR – 1 - Break Up of returns

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A. Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

Information about shipping bill and date. If shipping bill details not available still form will capture info. It can be submitted by amendment (in table 9) later on but before claiming rebate/refund for said invoice. 13 digit (6 digit port code and 7 digits of shipping bill)

For exports, GSTIN of recipient not required.
Exports without payment of duty (Bond/LUT) info in column 6A/6B under “0” tax amount.

GSTR – 1 - Break Up of returns

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

State wise summary (Rate wise) for all B2C Supplies, where invoice value is upto 2.5 lakhs

GSTR – 1 - Break Up of returns

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

GSTR – 1 - Break Up of returns

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

GSTR - 1 - Break Up of returns

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Rate	Gross Advance Received/adjusted	Place of supply (Name of State)	Amount			
			Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6	7
I Information for the current tax period						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies (Rate Wise)						
11A (2). Inter-State Supplies (Rate Wise)						
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies (Rate Wise)						
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]						
Month						

GSTR – 1 - Break Up of returns

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

- Optional. Required to be filled in where HSN is provided. Not for below Rs 1.5 Cr.
- Information on description is to be provided by supplier below 1.5 Cr.

GSTR – 1 - Break Up of returns

13. Documents issued during the tax period

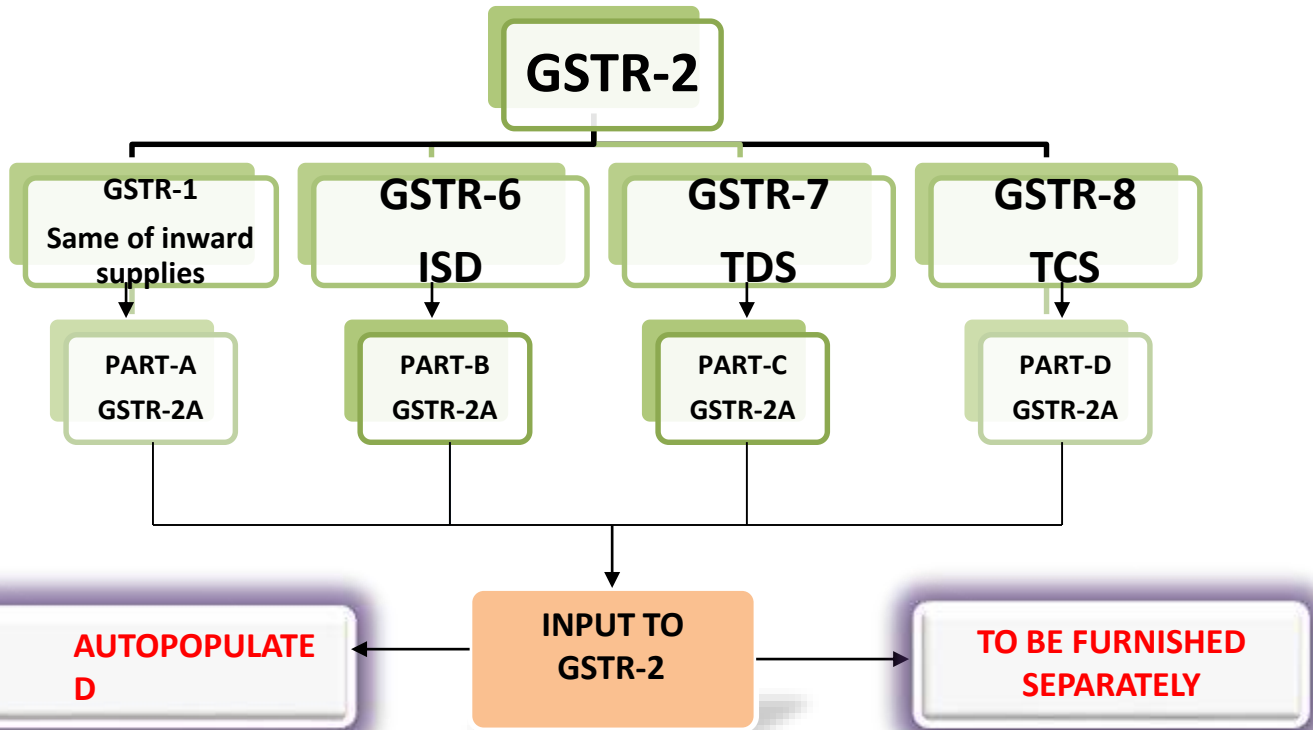
Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

GSTR 2 – Return for Inward Supplies

GSTR-2 – Inward Supplies (Purchase)

INWARD SUPPLIES includes [goods &/or services]

<p>Invoice wise details of all interstate and intrastate supplies from:</p> <ul style="list-style-type: none"> ✓ REGISTERED PERSON ✓ UNREGISTERED PERSON 	<p>Imports of goods and services</p>	<p>Debit and credit notes received from the supplier</p>	<p>Details to be furnished by 15th day succeeding the tax period</p>
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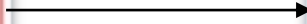
DETAILS TO BE FURNISHED SEPARATELY- GSTR 2

- ✓ 1. Supply on which tax to be paid under reverse charge
- ✓ 2. IGST on imports
- ✓ 3. Debit and Credits of above

Correction of error or omission discovered on account of :

1. Matching of ITC
2. Matching of reduction in output tax liability

GSTR-2



GSTR-1A

For Details amended to be either Accepted or Rejected by
Outward Supplies

GSTR – 2 - Break Up of returns

Table No	Details to be furnished
3	Inward supplies received from a registered person other than the supplies attracting reverse charge
4	Inward supplies on which tax is to be paid on reverse charge
5	Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry
6	Amendments to details of inward supplies furnished in returns for earlier tax periods [including debit notes/credit notes issued and their subsequent amendments]
7	Supplies from composition taxable person and other exempt/Nil rated/Non GST supplies
8	ISD credit received
9	TDS and TCS Credit received
10	Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply
11	Input Tax Credit Reversal / Reclaim
12	Addition and reduction of amount in output tax for mismatch and other reasons
13	HSN summary of inward supplies

[See Rule]

Details of inward supplies of goods or services

Year				
Month				

[illegible]

GSTR – 2 - Break Up of returns

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Capture information other than reverse charge. Details will get auto populated based on GSTR 1 filed by vendor

[illegible]

GSTR – 2 - Break Up of returns

Important points for **Table 3 and 4** –

- The recipient taxpayer has the following option to act on auto populated information:
 - a. Accept
 - b. Reject
 - c. Modify (if information provided by supplier is incorrect)
 - d. Keep the transaction pending (**if goods or services have not been received**)
- After taking above action, recipient has to mention if he is eligible to take credit and if eligible then amount of eligible credit against each invoice is to be filled
- Recipient can also add invoices (not uploaded by counter party supplier) if he is in possession of invoice and have received the goods or services.
- **Table 4A to be auto populated.**
- Recipient tax payer is required to declare in **Column No. 12** whether the inward supplies are ***inputs or input services or capital goods (including plant and machinery)***.

GSTR – 2 - Break Up of returns

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods(incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available	
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										
5B. Received from SEZ										
Port code +No of BE=13 digits						Assessable Value				

- Details of import of goods/capital goods from outside India as well as by an SEZ unit to be reported ratewise
- Taxable value means Assessable Value as per Customs for customs purpose for payment of IGST.

[illegible]

GSTR – 2 - Break Up of returns

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
1	2	3	4	5
7A. Inter-State supplies				
7B. Intra-state supplies				

GSTR – 2 - Break Up of returns

8. ISD credit received

GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

- Credit distributed by ISD (whether eligible or ineligible) will be made available to recipient unit and recipient unit to determine eligibility as well as amount eligible as ITC.

GSTR – 2 - Break Up of returns

9. TDS and TCS Credit received

GSTIN of Deductor / GSTIN of e- Commerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

GSTR – 2 - Break Up of returns

10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
(I) Information for the current month						
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						

GSTR - 2 - Break Up of returns

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC 1	To be added to or reduced from output liability 2	Amount of ITC			
		Integrated Tax 3	Central Tax 4	State/UT Tax 5	CESS 6
A. Information for the current tax period					
(a) Amount in terms of rule 2(2) of ITC Rules	To be added				
(b) Amount in terms of rule 4(1)(j)(ii) of ITC Rules	To be added				
(c) Amount in terms of rule 7 (1) (m) of ITC Rules	To be added				
(d) Amount in terms of rule 8(1) (h) of the ITC Rules	To be added				
(e) Amount in terms of rule 7 (2)(a) of ITC Rules	To be added				
(f) Amount in terms of rule 7(2)(b) of ITC Rules	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)				
B. Amendment of information furnished in Table No 11 at S. No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

GSTR - 2 - Break Up of returns

12. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated Tax	Central Tax	State / UT Tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d)	Reclaim on account of rectification of mismatched credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

GSTR 3 – Monthly Return

GSTR – 3 - Break Up of returns

Table No	Details to be furnished
3	Turnover
4	Outward Supplies
4.1	Inter-State Supplies (Net Supply for the month)
4.2	Intra-State Supplies (Net Supply for the month)
4.3	Tax effect of amendments made for Outward Supplies
5	Inward Supplies attracting reverse charge including import of services (net of advance)
5A	Inward supplies on which tax is payable on Reverse Charge
5B	Tax effect of amendments made for Inward Supplies
6	Input Tax Credit
7	Addition and reduction of amount in Output Tax for mismatch and other reasons
8	Total Tax Liability

GSTR – 3 - Break Up of returns

Table No	Details to be furnished
9	Credit of TDS and TCS
10	Interest Liability
11	Late Fees
12	Tax Payable and Paid
13	Interest, late fees and any other amount (Other than tax) payable and paid
14	Refund claimed from Electronic Cash Ledger
15	Debit Entries in electronic cash/credit ledger for tax/interest payment (auto-populated after payment of tax and submission of return)

GSTR – 3 - Break Up of returns

Important points for return –

- GSTR 3 will be generated only when GSTR 1 and GSTR 2 of the tax period is filed
- Electronic liability register, electronic cash ledger and electronic credit ledger will be updated on Generation of GSTR 3 by tax payer.
- Utilisation of Input tax credit is to be made as per provisions of Section 49.
- GSTR 3 filed without discharging complete liability will not be treated as valid return.
- **If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.**
- Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
- ***Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.***

GSTR – 3 - Break Up of returns

Form GSTR-3

[See Rule -----]

Monthly return

Year				
Month				

1.	GSTIN																		
2.	(a)	Legal name of the registered person	Auto Populated																
	(b)	Trade name, if any	Auto Populated																

GSTR – 3 - Break Up of returns

4. Outward supplies

4.1 Inter-State supplies (Net Supply for the month)

Rate	Taxable Value	Amount of Tax	
		Integrated Tax	CESS
1	2	3	4
A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]			
B. Supplies attracting reverse charge-Tax payable by recipient of supply			
C. Zero rated supply made with payment of Integrated Tax			
D. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS-[Rate wise]			
GSTIN of e-commerce operator			

GSTR – 3 - Break Up of returns

4.2 Intra-State supplies (Net supply for the month)

Rate	Taxable Value	Amount of Tax		
		Central Tax	State /UT Tax	Cess
1	2	3	4	5
A. Taxable supplies (other than reverse charge) [Tax Rate wise]				
B. Supplies attracting reverse charge- Tax payable by the recipient of supply				
C. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS [Rate wise]				
GSTIN of e-commerce operator				

GSTR – 3 - Break Up of returns

4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax			
		Integrated tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(I) Inter-State supplies					
A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]					
B Zero rated supply made with payment of Integrated Tax [Rate wise]					
C Out of the Supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS					
(II) Intra-state supplies					
A Taxable supplies (other than reverse charge) [Rate wise]					
B Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS					

GSTR – 3 - Break Up of returns

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

Rate of tax	Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies [Rate Wise]					
(II) Intra-State inward supplies [Rate Wise]					

GSTR – 3 - Break Up of returns

5B. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of tax	Differential Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies (Rate Wise)					
(II) Intra-State inward supplies (Rate Wise)					

ITC on inward taxable supplies, including imports and ITC received from ISD [Net of debit notes/credit notes]

[illegible]

GSTR – 3 - Break Up of returns

7. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated tax	Central tax	State / UT tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce				
(d)	Reclaim on rectification of mismatch credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				
(g)	Input Tax credit reversal/reclaim	Add/Reduce				

GSTR – 3 - Break Up of returns

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax			
		Integrated tax	Central tax	State/UT Tax	CESS
1	2	3	4	5	6
8A. On outward supplies					
8B. On inward supplies attracting reverse charge					
8C. On account of Input Tax Credit Reversal/reclaim					
8D. On account of mismatch/ rectification /other reasons					

GSTR – 3 - Break Up of returns

9. Credit of TDS and TCS

		Amount		
		Integrated tax	Central tax	State/ UT Tax
1		2	3	4
(a)	TDS			
(b)	TCS			

10. Interest liability (Interest as on)

On account of	Output liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec 50(3)]	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability
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11. Late Fee

On account of	Central Tax	State/UT tax
1	2	3
Late fee		

GSTR – 3 - Break Up of returns

12. Tax payable and paid

Description	Tax payable	Paid in cash	Paid through ITC				Tax Paid
			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

GSTR – 3 - Break Up of returns

13. Interest, Late Fee and any other amount (other than tax) payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
Late fee		
(a) Central tax		
(b) State/UT tax		

GSTR – 3 - Break Up of returns

14. Refund claimed from Electronic cash ledger

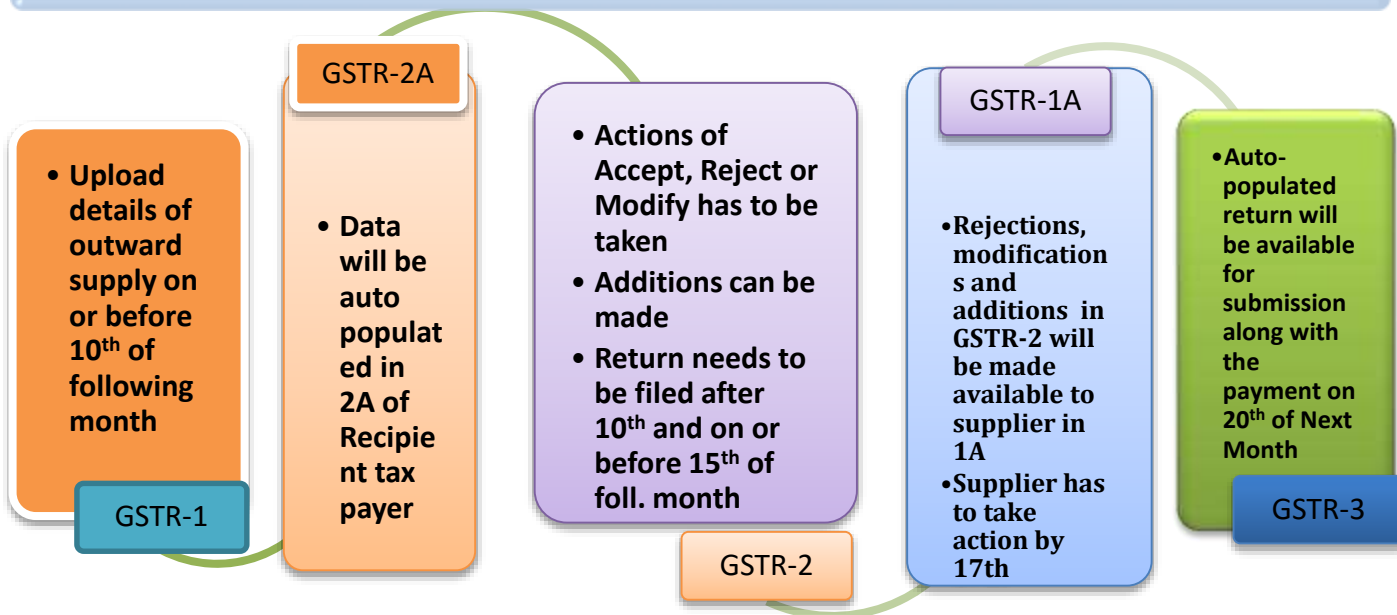
Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

GSTR – 3 - Break Up of returns

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Tax paid through ITC				Interest	Late fee
		Integrated tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7	8
(a) Integrated tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

GST-1,2,3



GST Returns

NIL RETURN

Even in the case of no transactions, nil return are required to be filed for GSTR-3 & GSTR-4.

Date of Payment of Tax

Last date of payment of tax is due date of furnishing of returns

Rectification of Return

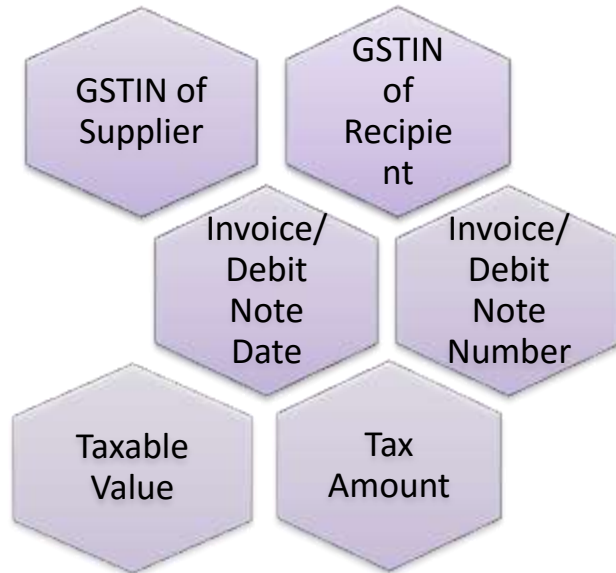
Returns cannot be revised however the returns can be rectified on earliest of the following :

1. Due date of filing of return for the month of:
 - September
 - Second Quarter
 following the end of the financial year.
2. Actual Date of furnishing Annual Return

Return of a tax period cannot be filed if return for any of the previous tax period has not been furnished

Matching of ITC

The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed shall be after the due date for furnishing the return in FORM GSTR-3



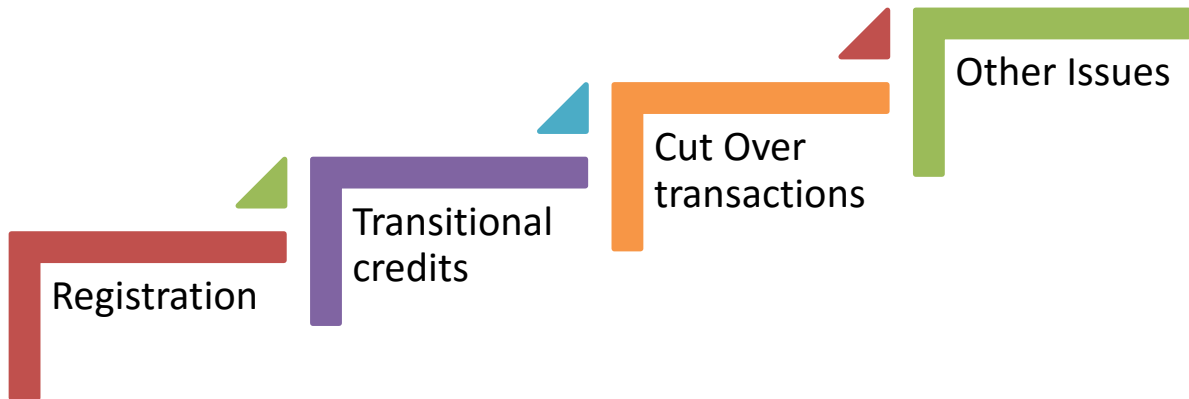
Section 2

GST Transition



Transitional provisions

Transitional provisions



Transition provisions

Carry forward of credit in returns - Sec 140 (1)

Cenvat Credit of earlier period to be carried forward as CGST if eligible as credit under GST

VAT and entry tax credit of earlier period may be carried forward as SGST if eligible as credit in GST

Credit attributable to specified sections of CST Act (statutory forms) not substantiated within time limit, not to be carried forward - To be refunded if substantiated later

Important that all credits of earlier returns are filed on time

Apply in Form GST TRAN-1 within 90 days from appointed day with prescribed details

Migration of Credits

Scenario	Credit Eligibility	Type of Credit Migrated
Credit in Returns	100% Credits allowed	Cenvat (Excise & Service Tax), VAT & Entry Tax (No Limitation)
Credit not in returns – Stocks with documents in hand	100% Credit Allowed	Cenvat (Excise & Service Tax), VAT & Entry Tax (Max 1 year old + segregation of stock)
Deemed Credit – 40% / 60%	40% < 18% 60% >= 18%	CGST Portion of tax paid in GST regime for outward supplies (6 return period)



Transitional Credits – Excise and ST

Transition plan – Credit c/f through Excise Returns

Rule

Carry forward of CENVAT balance

(Section 140 (1) Read with Transitional Provisions Rule 1)

What is changing in GST?

- To ensure all purchases are recorded in books of accounts and eligible credits, have been considered at the time of filing of last return under existing law.

- To file an application in FORM GST TRAN - 1 within 90 days of appointed day, specifying separately the amount of tax or duty for transition credit.

- To ensure that:

- (a) ITC carried forward is admissible in GST Act;

- (b) All returns under existing law for the period of six months immediately preceding the appointed date have been filed;

- (c) Credit related to goods manufactured and cleared under such exemption notifications as the government will notify would not be eligible to be carried forward.

What you need to do?

Credit of input services that are generally availed by on payment basis, must be availed before the appointed day (i.e. GST comes into effect)

Ensure invoices for monthly services like security, rent etc. is accounted for before the appointed day (i.e. GST comes into effect)

Ensure all payments under reverse charges for services may be made before the appointed day (i.e. GST comes into effect)

Cenvat credit under dispute not availed may be availed before the appointed day (i.e. GST comes into effect)

Transition plan – Credit c/f through ST Returns

Rule

Carry forward of CENVAT balance (Section 140 (8) Read with Transitional Provisions Rule 1)

What is changing in GST?

- *Availment of credit carried forward in ST returns under GST Regime*

- One having centralized registration under existing law can avail credit of the amount carried forward in a return as cenvat credit subject to condition that:

1. Return to be filed within 3 months from the date of appointed day;
2. Revised return should not enhance the credit amount;
3. The said credit amount should be admissible under GST law

- The said credit can be transferred to any registered person having the same PAN for which centralized registration was obtained.

What you need to do?

You need to carry out the following:

- It is optional to transfer credit other locations having same PAN.
- The credit is to be distributed through distribution document/invoice (**specific format not prescribed**)
- The distribution of credit is to be reported under schedule 8 of TRAN-1 within 90 days of the appointed date.



Reporting under GSTR TRAN - 1

Transition Plan- Credit carried forward through returns

Reporting under TRAN-1

5. Amount of tax credit carried forward in the return filed under existing laws:

(a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1) and Section 140(4)(a))

Sl. no.	Registration no. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions
1	2	3	4	5	6
	Total				

It is required to compile these details for filing TRAN -1

Transition Plan- Credit carried forward through returns

Reporting under TRAN-1

5. Amount of tax credit carried forward in the return filed under existing laws:

(b) Details of statutory forms received for which credit is being carried forward

Reporting for period : 1st April 2015 to 30th June 2017

Details for C-Form, F- Form, H/I-Form is to be maintained in following format

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT Rate
	Total			

It is required to compile these details for filing TRAN -1

Transition Plan- Credit carried forward through return

Reporting under TRAN-1

5. Amount of tax credit carried forward in the return filed under existing laws:

(c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax (For all registrations on the same PAN and in the same State)

Registration No. in existing law	Balance of ITC of VAT and [Entry Tax] in last return	C Forms		F Forms		ITC reversal relatable to [(3) and] (5)	H/I Forms		Transition ITC 2- (4+6-7+9)
		Turnover for which forms Pending	Difference tax payable on (3)	Turnover for which forms Pending	Tax payable on (5)		Turnover for which forms Pending	Tax payable on (7)	
1	2	3	4	5	6	7	8	9	10

It is required to compile these details for filing TRAN -1

Transition Plan- Credit carried forward through returns

Reporting under TRAN-1

8. Details of transfer of Cenvat credit for registered person having centralized registration under existing law (Section 140(8))

Sl. No.	Registration no. under existing law (Centralized)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance eligible cenvat credit carried forward in the said last return	GSTIN of receivers (same PAN) of ITC CENTRAL TAX	Distribution of document /invoice		ITC of CENTRAL TAX transferred
						No.	Date	
1	2	3	4	5	6	7	8	9
	Total							

It is required to compile these details for filing TRAN -1



Transitional Credits – Capital Goods

()

Transition plan – Unavailed Credit on Capital Goods

Rule

Carry forward of CENVAT balance

[Section 140 (2) Read with Transitional Provisions Rule 1, 2(a)]

What is changing in GST?

Unavailed credit of Capital Goods -

- You are entitled to take balance credit of capital goods in its electronic credit ledger not carried forward in return, furnished under

S. No	Where to claim	
	Existing	GST Tran - 1
FY 16-17 – 50% balance	Yes	No
Procured in Q1 of 2017-18	50%	50%

What you need to do?

Following is to be done:

- Identify the Capital Goods on which Balance Credit to be availed
- Check eligibility of Input Credit under GST Law.
- Make a reconciliation of credit availed with monthly ER-1 Return
- Specify separately the following particulars (FORM GST Tran - 1) within 90 days of appointed day, in respect of every item of capital goods as on the appointed day

Transition Plan- Unavailed Credit on Capital Goods

Reporting under TRAN-1

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140 (2)).

(a) Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier registration no. under existing law	Recip registration no. under existing law	Details of capital goods on which credit has been partially availed			Total eligible cenvat credit under existing law	Total cenvat credit availed under existing law	Total cenvat credit unavailed under existing law (admissible as ITC of central tax) (9-10)
					Value	Duties and taxes paid				
						ED / CV D	SAD			
1	2	3	4	5	6	7	8	9	10	11
		Total								

Transition Plan- Unavailed Credit on Capital Goods

Reporting under TRAN-1

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140 (2)).

(b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax (For all registrations on the same PAN and in the same State)

Sr.no	Invoice / Document no.	Invoice / document Date	Supplier registration no. under existing law	registration no. under existing law	Details regarding capital goods on which credit is not availed		Total eligible VAT [and ET] credit under existing law	Total VAT [and ET] credit availed under existing law	Total VAT [and ET] credit unavailed under existing law (admissible as ITC of State/UT tax) (8-9)
					Value	Taxes paid VAT [and ET]			
1	2	3	4	5	6	7	8	9	10
		Total							

You are required to compile these details for filing TRAN -1



Transitional Credits – Stock not taken in return

A. Documents Available

B. Documents Not Available – Deemed Credit

Transition plan – Credit in Stock held not taken in returns

Rule

Carry forward of CENVAT balance (Section 140 (3) & Read with Transitional Provisions Rule 1, 2 (b))

What is changing in GST?

Excise Duty Credit- Stock /contained in semi-finished goods or finished goods. (Warehouses)

Duty paying documents AVAILABLE:

Conditions -

1. Such inputs or goods are used for making taxable supplies under GST Act;
2. Warehouses is eligible for input tax credit on such inputs under GST Act;
3. In possession of invoice / other prescribed documents evidencing payment of duty under the existing law; and
4. Invoices on which credit is availed shall not be older than 12 months;

What you need to do?

Following is to be done:

- Ensure that stock lying in such warehouses can be identified with the Invoices
- Carry out at physical stock take>Co-relate with invoice>prepare statement>duly certified by store in charge
- GST TRAN-1 to be filed within 90 days of appointed day

Transition plan – Credit in Stock held not taken in returns

Rule

Carry forward of CENVAT balance (Provisio to Section 140 (3) & Read with Transitional Provisions Rule 1, 2 (b), 4)

What is changing in GST?

Excise Duty Credit- Stock /contained in semi-finished goods or finished goods. (Warehouses)

Duty paying documents Not AVAILABLE:

1. deemed credit on stock at the rate of 60% of the CGST applicable if taxed @18% or above otherwise @ 40% of CGST (for goods less than 18%). It is to be noted that:
 1. Scheme for 6 tax periods from the appointed date;
 2. Document for procurement is available;
 3. Furnish details in FORM GST TRAN - 1 at the end of 6 tax periods;
 4. The stock of goods - identifiable; and
 5. The benefit of credit has to be passed on by way of reduced price

What you need to do?

Following is to be done:

- Ensure that stock lying in such warehouses can be identified with the Invoices
- Carry out at physical stock take>Co-releate with invoice>prepare statement>duly certified by store in charge
- GST TRAN-1 to be filed within 90 days of appointed day

Rule

**Carry forward
of CENVAT
balance
(Provisio to
Section 140 (3)
&
Read with
Transitional
Provisions
Rule 1, 2 (b),
4)**

What is changing in GST?

***Deemed Credit – What is to be
done -***

**Duty paying documents Not
AVAILABLE:**

In GST regime, for availing the scheme of deemed credit, one is required to comply with the following provisions:-

1. The scheme is available only for 6 months.
2. Ensure that the goods on the sale of which this scheme is availed were not unconditionally exempt from the whole of the Basic Excise Duty or were not nil rated.
3. **Monthly TRAN 2** is required to be filed for 6 tax periods indicating the supplies of such goods made during the relevant tax period.
4. Such scheme is available on stock more than 1 year also

What you need to do?

Ensure that stock on which deemed credit availed is not nil rated or unconditionally exempt from excise duty. Therefore deemed credit will not be available on sale of goods received by warehouses from units availing area based exemptions, etc

Transition Plan- Credit in Stocks held not taken in return

Reporting under TRAN-1

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b) and 140(6).

(a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) and 7(a)

Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock					
Sr. no.	HSN (at 6 digit level)	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	6
7A Where duty paid invoices or any other document are available					
Inputs					
Inputs contained in semi-finished and finished goods					
7B Where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider)					
Credit in terms of Rule 1 (4)					
Inputs					

You are required to compile these details for filing TRAN -1

Transition Plan- Credit in Stocks held not taken in returns

Reporting under TRAN-1

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b) and 140(6).

(b) Amount of vat and entry Tax paid on inputs supported by invoices/documents evidencing payment of tax carried forward to electronic credit ledger as SGST/UTGST

Description	Unit	Details of inputs in stock			Total input tax credit claimed under earlier law	Total input tax credit related to exempt sales not claimed under earlier law	Total Input tax credit admissible as SGST/UTGST
		Qty	Value	VAT [and Entry Tax] paid			
1	2	3	4	5	6	7	8
Inputs							
Inputs contained in semi-finished and finished goods							

You are required to compile these details for filing TRAN -1

Transition Plan- Credit in Stocks held not taken in returns

Reporting under TRAN-1

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b) and 140(6).

(c) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 1 (4)) (To be there only in States having VAT at single point)

Details of inputs in stock				
Description	Unit	Qty	Value	Tax paid
1	2	3	4	5

You are required to compile these details for filing TRAN -1

Transitional Stock – Credit Availability

Particulars	Duty paying document less than 1 Year		Duty paying document more than 1 Year*		Section Reference
	Available	Not Available	Available	Not Available	
Factory (Inputs, Input Services, Semi-Finished goods and Finished Goods)	Yes (100% of Excise+VAT)	Not Applicable	Not Applicable	Not Applicable	Section 140 (1) of CGST Act read with Rule 1 (1) of Rules. <ul style="list-style-type: none"> Manufacturing locations can transfer all the credits through returns. If the manufacturing locations was into manufacture of both exempted and taxable goods which became taxable in GST, then for stock related to manufacture of exempted goods section 140(3) is applicable vide section 140(4)(b)
Factory (Capital Goods)	Yes (100% of Excise+VAT)	Not Applicable	Not Applicable	Not Applicable	<ul style="list-style-type: none"> Manufacturing locations can transfer all the credits through returns. Unvailed credit on capital goods can be availed as per Section 140 (2) of CGST Act read with Rule 1 (2) of Rules. No restriction on date of invoice.
All Warehouses (Registered/ Unregistered)	Yes (100% of Excise+VAT)	Yes (60% of CGST 30% of IGST)	Yes (60% of CGST 30% of IGST)	Yes (60% of CGST 30% of IGST)	<ul style="list-style-type: none"> Section 140 (3) of CGST Act read with Rule 3 (a) of Rules. Credit on stock more than 1 Year is litigative.



Reporting under GSTR TRAN – 2 Deemed Credit Cases

Transition Plan- Credit in Stocks held not taken in returns

Reporting under TRAN-2 for availing the benefit of deemed credit – monthly filing of TRAN-2

4. Details of inputs held on stock on appointment date in respect of which he is not in possession of any invoice / document evidencing payment of tax carried forward to Electronic Credit ledger.

Opening stock for the tax period				Outward supply made				Closing balance
HSN (at 6 digit level)	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

5. Credit on State Tax on the stock mentioned in 4 above (To be there only in States having VAT at single point)

Opening stock for the tax period			Outward supply made				Closing balance
HSN (at 6 digit level)	Unit	Qty.	Qty	Value	State Tax	ITC allowed	Qty
1	2	3	4	5	6	8	9

You are required to compile these details for filing TRAN -2

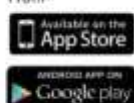
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