



Changes in form GSTR-3B is now Live on portal , let us understand what circular says...

GST RETURN

Circular 170 dated 6th July 2022

Mandatory furnishing of correct and proper information in GST Returns

CHANGES IN GSTR-3B is now Live

Let us try to understand , what circular says...



(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	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00
(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	0.00	0.00	0.00	0.00
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

Information regarding inter-State supplies made to unregistered persons, composition taxable persons and UIN holders



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 (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

Mandatory Reporting :

- The registered persons **making inter-State supplies** to the unregistered persons, shall also report the details of such supplies, **place of supply-wise**, in Table 3.2 of **FORM GSTR-3B** and Table 7B or Table 5 or Table 9/10 of **FORM GSTR-1**, as the case may be;

Information regarding inter-State supplies made to unregistered persons, composition taxable persons and UIN holders



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										

Mandatory Reporting :

- ❑ Supplies to the registered persons paying tax under section 10 of the **SGST/CGST Act** (composition taxable persons) and to UIN holders, shall also report the details of such supplies, **place of supply-wise**, in Table 3.2 of **FORM GSTR-3B** and Table 4A or 4C or 9 of **FORM GSTR-1**, as the case may be, as mandated by the law.

Mandatory Reporting :

- ❑ Registered persons shall update their customer database properly with correct State name and ensure that correct PoS is declared in the tax invoice and in Table 3.2 of **FORM GSTR-3B** while filing their return, so that tax reaches the Consumption State as per the principles of destination-based taxation system.
- ❑ Any amendment carried out in Table 9 or Table 10 of FORM GSTR-1 or any entry in Table 11 of **FORM GSTR-1** relating to such supplies should also be given effect to while reporting the figures in Table 3.2 of **FORM GSTR-3B**.

Mandatory Reporting & Guidelines :

Registered person will report reversal of ITC, which are **absolute in nature and are not reclaimable,**

- On account of **Rule 38** (reversal of credit by a banking company or a financial institution),
- **Rule 42** (reversal on input and input services on account of supply of exempted goods or services),
- **Rule 43** (reversal on capital goods on account of supply of exempted goods or services) of the CGST Rules and
- Reporting ineligible ITC under **section 17(5)** of the CGST Act in **Table 4 (B) (1).**

4. Eligible ITC

Details
1
(A) ITC Available (whether in full or part)
(1) Import of goods
(2) Import of services
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)
(4) Inward supplies from ISD
(5) All other ITC
(B) ITC Reversed
(1) As per rules 42 & 43 of CGST Rules
(2) Others
(C) Net ITC Available (A) – (B)
(D) Ineligible ITC
(1) As per section 17(5)
(2) Others

Mandatory Reporting & Guidelines :

Registered person will report reversal of ITC, which are **not permanent in nature and can be reclaimed in future** subject to fulfilment of specific conditions,

- On account of **Rule 37** of CGST Rules (non-payment of consideration to supplier within 180 days), **section 16(2)(b)** (not received Goods and services) and
- **Section 16(2)(c)** (tax actually paid to government) of the CGST Act in **Table 4 (B) (2)**.

Such ITC may be reclaimed in **Table 4(A)(5)** on fulfilment of necessary conditions. Further, all such reclaimed ITC shall also be shown in **Table 4(D)(1)**.

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(4) Inward supplies from ISD
(5) All other ITC
(B) ITC Reversed
(1) As per rules 42 & 43 of CGST Rules
(2) Others
(C) Net ITC Available (A) – (B)
(D) Ineligible ITC
(1) As per section 17(5)
(2) Others

Mandatory Reporting & Guidelines :

- **Table 4 (B) (2)** may also be used by registered person for reversal of any ITC availed in **Table 4(A)** in **previous tax periods because of some inadvertent mistake**.
- Therefore, the net ITC Available will be calculated in Table 4 (C) which is as per the formula **(4A - [4B (1) + 4B (2)])** and same will be credited to the ECL of the registered person.
- Details of ineligible ITC under section 17(5) are being provided in Table 4(B), **no further details of such ineligible ITC will be required** to be provided in Table 4(D)(1).

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(4) Inward supplies from ISD
(5) All other ITC
(B) ITC Reversed
(1) As per rules 42 & 43 of CGST Rules
(2) Others
(C) Net ITC Available (A) – (B)
(D) Ineligible ITC
(1) As per section 17(5)
(2) Others



Mandatory Reporting & Guidelines :

- ITC not available, on account of limitation of time period as delineated in **sub-section (4) of section 16** of the CGST Act or where the recipient of an **intra-State supply is located in a different State / UT** than that of place of supply, may be reported by the registered person in Table 4D (2). Such details are available in Table 4 of FORM GSTR-2B.
- It is clarified that the **reversal of ITC of ineligible credit under section 17(5)** or any other provisions of the CGST Act and rules thereunder is required to be made under **Table 4(B)** and not under Table 4(D) of FORM GSTR-3B.

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(1) As per section 17(5)
(2) Others

THANKS



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