



GSTR-3B : FAQ

Table Summary Details of GSTR-3B

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

Nature of Supplies	Taxable Value	Integrated Tax	CGST	SGST
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)				
(b) Outward taxable supplies (zero rated) {here include only those supplies on which GST rate is zero. Zero-rated supplies are exports or supplies made to SEZ}				
(c) Other outward supplies (Nil rated, exempted) {include supplies which are exempt from GST or are nil rated. For e.g. salt, curd, lassi, fresh milk.}				
(d) Inward supplies (liable to reverse charge)				
(e) Non-GST outward supplies {means supply of goods or services or both which is not leviable to tax under GST. For e.g. alcohol and petroleum products. }				

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

Nature	Place of Supply	Total tax value	Amount of IGST
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			



4. Eligible ITC

Details	IGST	CGST	SGST
(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 Rule 42 & 43 of CGST/SGST rules			
(2) Others			
(C) Net ITC Available (A) - (B)			
(D) Ineligible ITC			
(1) As per section 17(5)			
(2) Others			

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

Nature of supply	Inter State Supply	Intra State Supply
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

5.1 Interest & late fee payable

Description	IGST	CGST	SGST
Interest			
Late Fees			

Question 1 – What is GSTR-3B?

Answer – Form GSTR-3B is a simplified summary return of Inward and Outward supplies in which tax payers set off or discharge their Tax liabilities.

Question 2 – Who needs to file Form GSTR-3B?

Answer – All normal taxpayers and casual taxpayers are required to file Form GSTR-3B.

Question 3 – What is the Due date to file GSTR-3B?

Answer – Specified due date for filing of Form GSTR-3B is 20th day of the subsequent month. [Example :- due date to file GSTR-3B for April is 20th of May] However this due date can be extended by Government through Notification.



Question 4 – Do I have to file GSTR-3B even if I there is no business in the particular tax period?

Answer – Yes, It is mandatory to file GSTR-3B even if there is no business in the Particular tax period.

Question 5 – Can I file NIL GSTR-3B? How to file GSTR-3B if I there is no business in the Particular tax period?

Answer – Yes, Nil return can be filed by you if you have not made any outward supply and have not received any Goods/Services and do not have any tax liability. Go to **Services > Returns > Returns Dashboard**. Select the Financial Year and Returns Filing Period and click the GSTR3B tile.

Select Yes for option A 'Do you want to file Nil return?'. You can file nil Form GSTR-3B by affixing the applicable signature.

Question 6 – Do we have to enter Invoice wise details in GSTR-3B to declare tax liability or to claim ITC?

Answer – No, all the details in Form GSTR-3B will be declared in a Consolidated manner by the taxpayer.

Question 7 – Does the GST System automatically saves the data After Clicking on Confirm After entering data in each section of GSTR-3B?

Answer – No, to ensure that furnished data is saved, you are required to click on Save Form GSTR-3B before closing the form.

Question 8 – Where do I have to enter details of inward taxable supply?

Answer – You are not required to enter all details of inward taxable supply. Only details of Eligible and Ineligible ITC need to be declared in table.

Question 9 – Where should I declare details of outward exempt/ nil rated/ non GST outward supplies?

Answer – You can enter details of outward exempt/ nil rated/ non GST outward supplies in table 3.1(c) and 3.1(e) Exempt, nil and Non GST outward supplies.

Question 10 – can we make modifications/amendment in an already filed GSTR-3B?

Answer – Form GSTR-3B once filed cannot be revised. Adjustment, if any, may be done while filing Form GSTR-3B for subsequent period.

Question 11 – After entering all the details in GSTR-3B and after submitting it, all the values are reflecting as “Zero” and the status of the form is now submitted. Why?



Answer – this issue occurs when tax payers tries to make payment, without saving the details added in Form Form GSTR-3B. You must always save the form, before proceeding towards making payment.

Question 12 – After submitting Form GSTR-3B I have realised that I made a mistake while entering data. What should I do now?

Answer – Form GSTR-3B once submitted cannot be revised. You will have to file that GSTR-3B. and any adjustment may be done while filing GSTR-3B of subsequent month.

Question 13 – Can I preview Form GSTR-3B before submission?

Answer – After adding details in various section of the Form GSTR-3B, scroll down the page and click the “Preview Draft” Form GSTR-3B button to preview before making payments. The summary of Form GSTR-3B will be displayed in a PDF.