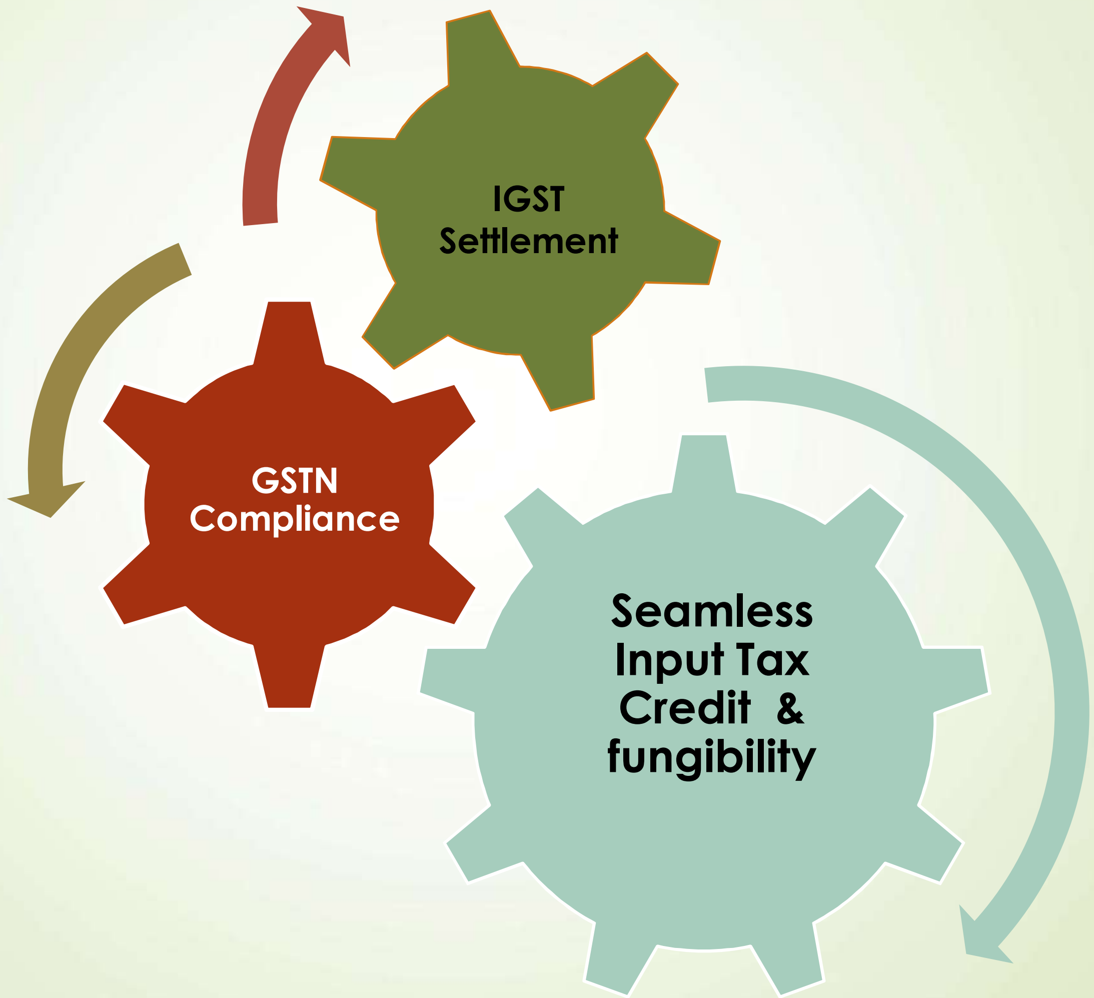
K.P. Balaji, Superintendent,
Service Tax Zone, Chennai

GST – THE DESTINATION BASED TAX
3 GEARS



Features of Tax Returns in GST

37 Furnishing details of Outward Supplies

38 Furnishing details of Inward Supplies

39 Furnishing of Returns

41 - 43 Claim of ITC and Provisional acceptance in Returns and Matching

44 Annual Return

ITC – IMPORTANT PROVISIONS

Reverse Charge – Sec. 2 (98)

- liability to pay tax by the recipient of supply of goods or services or both
- Instead supplier of such goods or services or both
- Under Sec. 9(3) or 9(4) of CGST Act or Sec. 5(3)or 5(4) of IGST Act

Valid Return – Sec 2 (117)

- A return furnished under Section 39 (1)
- on which self-assessed tax has been paid in full

Electronic Credit Ledger - Sec. 2 (46)

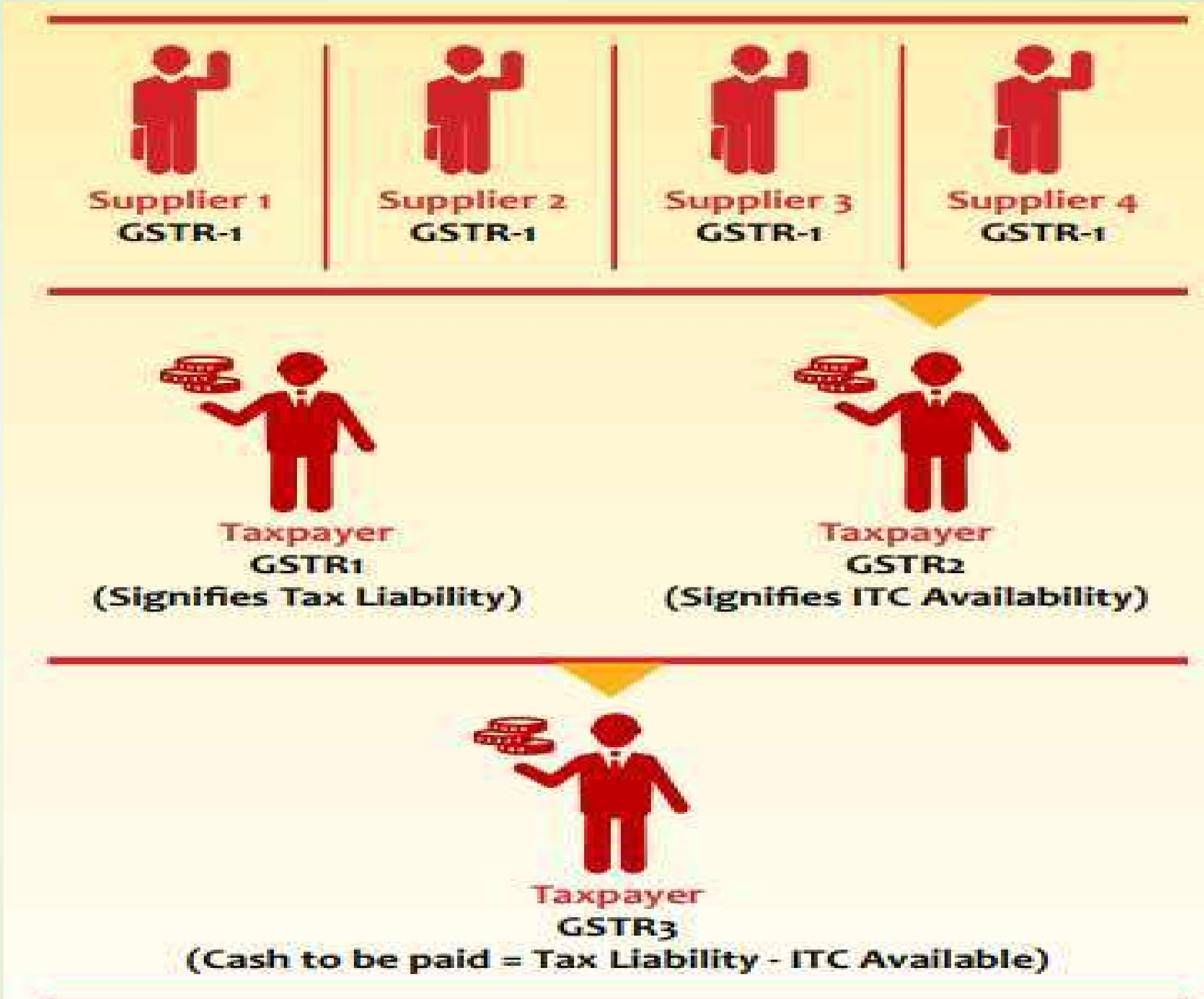
- Input tax credit as self-assessed in the return of a registered person
- shall be credited to his electronic credit ledger,

Compliance Rating – Sec. 149

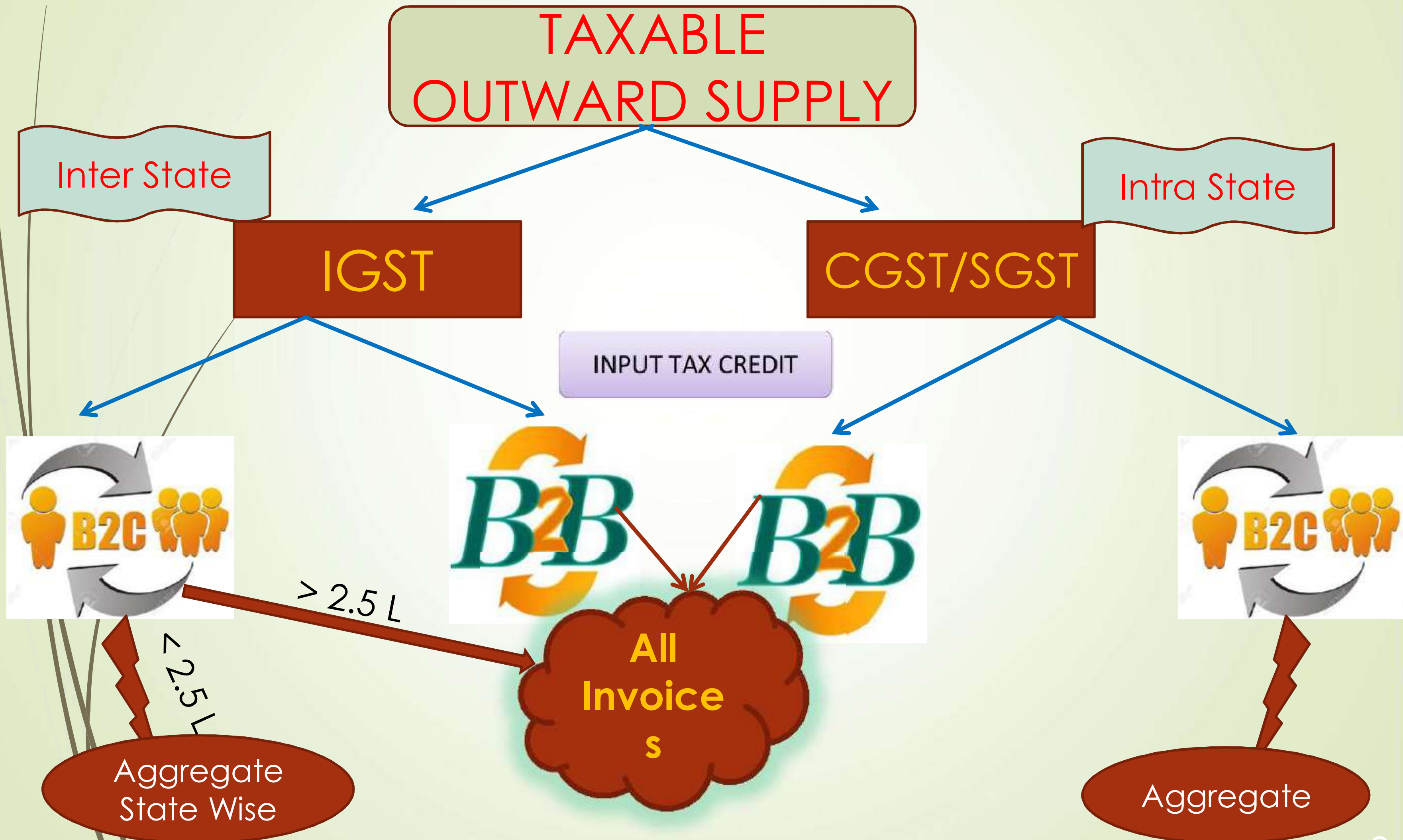
- Every registered person assigned a compliance rating score based on his compliance
- Compliance rating score updated periodicall, intimated to the registered person
- Also placed in the public domain

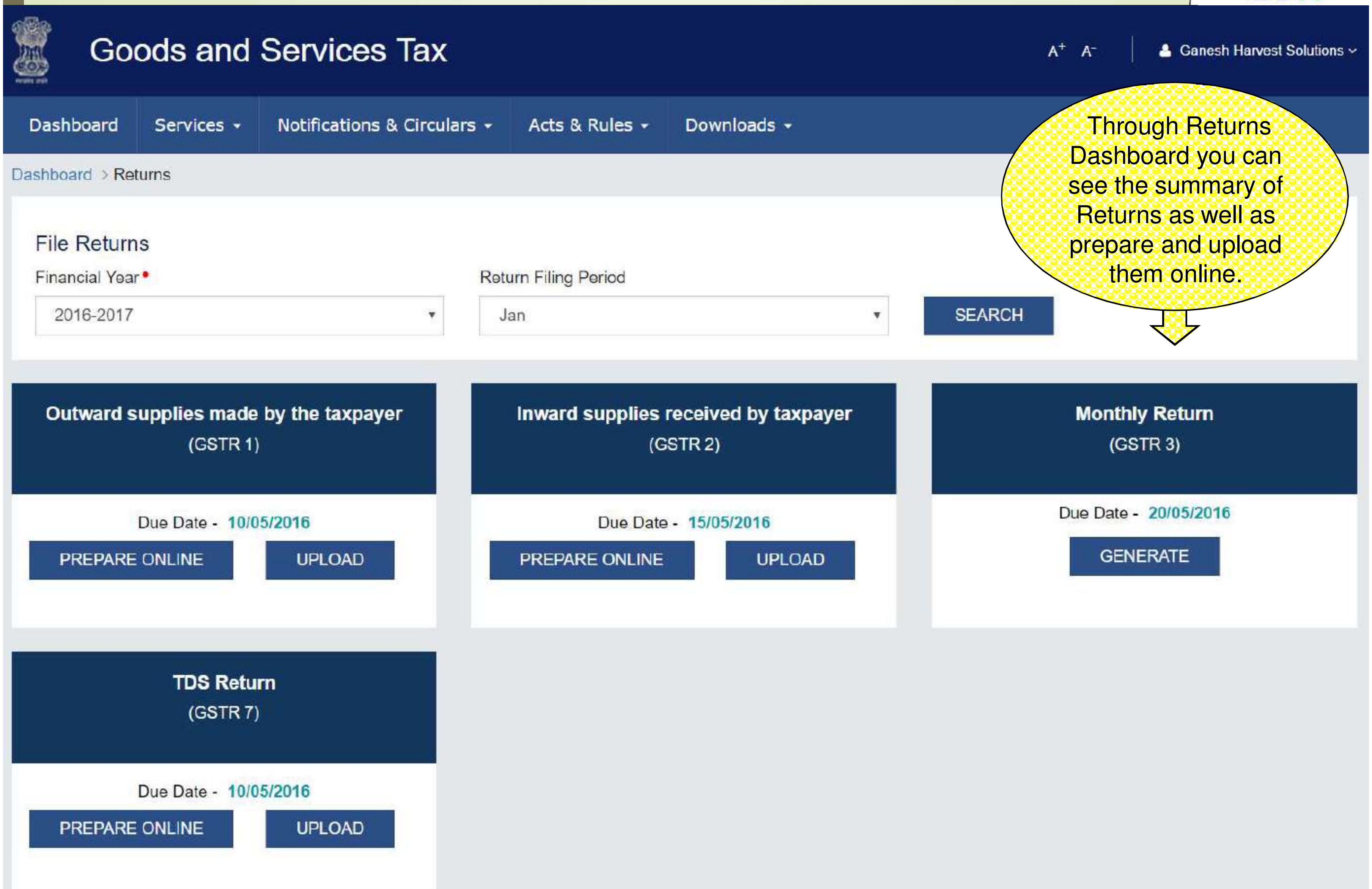
LIST OF FORMS – RETURNS

Sl. No	Form No.	Description
1.	GSTR-1	Details of outward supplies of taxable of taxable goods and/or services effected
2.	GSTR-1A	Details of outward supplies as **added, corrected or deleted by the recipient**
3.	GSTR-2	Details of inward supplies of taxable goods and/or services claiming input tax credit
4.	GSTR-2A	Details of inward supplies made **available to the recipient** on the basis of FORM GSTR-1 furnished by the supplier
5.	GSTR-3	**Monthly return** on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax
6.	GSTR-3A	Notice to a registered taxable person **who fails to furnish return** under section 27 and section 31


Supplier 1
GSTR-1
Supplier 2
GSTR-1
Supplier 3
GSTR-1
Supplier 4
GSTR-1
Taxpayer
GSTR1
(Signifies Tax Liability)
Taxpayer
GSTR2
(Signifies ITC Availability)
Taxpayer
GSTR3
(Cash to be paid = Tax Liability - ITC Available)

GSTR-1 :: Statement of Outward Supplies




Goods and Services Tax
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Ganesh Harvest Solutions
Dashboard
Services
Notifications & Circulars
Acts & Rules
Downloads
Dashboard > Returns
File Returns
Financial Year
2016-2017
Return Filing Period
Jan
SEARCH
Through Returns Dashboard you can see the summary of Returns as well as prepare and upload them online.
Outward supplies made by the taxpayer
(GSTR 1)
Due Date - 10/05/2016
PREPARE ONLINE
UPLOAD
Inward supplies received by taxpayer
(GSTR 2)
Due Date - 15/05/2016
PREPARE ONLINE
UPLOAD
Monthly Return
(GSTR 3)
Due Date - 20/05/2016
GENERATE
TDS Return
(GSTR 7)
Due Date - 10/05/2016
PREPARE ONLINE
UPLOAD

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Dashboard | Services | Notifications & Circulars | Acts & Rules | Downloads

This section shows the Summary of various tables of GSTR – 1.

Dashboard > Returns > GSTR-1

English

GSTR-1 - Outward Supplies made by the Taxpayer

GSTIN - 29ADECS9084R5Z4 | Business Name - Stark Pvt Ltd.

FY - 2016-17 | Return Period - April | Status - Pending | Due Date - 10/05/2016

Gross Turnover of the taxpayer in the previous financial year: 2,00,000.00 SAVE

Total Tax Liability ₹1,84,32,522

GSTR-1 - Invoice Details

B2B Invoices 11
Section 5
Pending for Action 0

₹45,01,660	₹37,51,383	₹7,50,277
Invoice Value	Taxable Value	Tax Liability

Amended B2B Invoices 1
Section 5A
Pending for Action 0

₹2,42,810	₹2,02,342	₹40,468
Invoice Value	Taxable Value	Tax Liability

B2C (Large) Invoices 3
Section 6
Pending for Action NA

₹99,97,000	₹8,33,083	₹1,66,617
Invoice Value	Taxable Value	Tax Liability

Amended B2C (Large) Invoices 1
Section 6A
Pending for Action NA

₹58,07,600	₹58,07,600	₹5,80,760
Invoice Value	Taxable Value	Tax Liability

Credit / Debit Notes 3
Section 8
Pending for Action 0

(₹5,000)	(₹1,000)
Differential Value	Tax Liability

Amended Credit / Debit Notes 1
Section 8A
Pending for Action 0

(₹50,000)	(₹10,000)
Differential Value	Tax Liability

Exports Invoices 3
Section 10
Pending for Action NA

₹12,50,000	-	-
Invoice Value	Taxable Value	Tax Liability

Amended Exports Invoices 1
Section 10A
Pending for Action NA

₹6,50,000	₹5,41,667	-
Invoice Value	Taxable Value	Tax Liability

GSTR – 1 Contd…

Dashboard | Services ▾ | Notifications & Circulars ▾ | Acts & Rules ▾ | Downloads ▾

GSTR-1 - Other Details

B2C (Small) 6
Section 7
Pending for Action NA
₹1,47,60,000 Taxable Value
₹29,52,000 Tax Liability

Amended B2C (Small) Details 1
Section 7A
Pending for Action NA
₹54,03,800 Taxable Value
₹10,80,760 Tax Liability

Nil Rated Supplies
Section 9
Pending for Action NA
₹9,26,480 Invoice Value

Tax Liability (Advance Payment) 3
Section 11
Pending for Action NA
₹1,60,000 Amount of Tax to be Paid on Advance

Amended Tax Liability (Advance Payment) 1
Section 11A
Pending for Action NA
₹52,080 Amount of Tax to be Paid on Advance

Tax already paid on invoices issued in the current period 2
Section 12
Pending for Action NA
₹1,08,957 Advance Tax Paid

Supplies paid through e-commerce portals of other companies 6
Section 13
Pending for Action NA
₹15,05,000 Gross Value Of Supplies

HSN / SAC summary of outward supplies
Section 14
Pending for Action NA
₹6,43,63,198 Taxable Value
₹1,28,72,640 Tax Liability

BACK | PREVIEW | FILE GSTR-1

DSC | EVC | E SIGN

Goods and Services Tax

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Dashboard | Services | Notifications & Circulars | Acts & Rules | Downloads

Dashboard > Returns > GSTR-1 English

GSTIN - 29ADECS9084R5Z4 Business Name - Stark Pvt Ltd.

FY � 2016-17 Return Period � April Status � Pending Due Date � 10/05/2016

B2B Invoices - Receiver Wise Summary

Receiver Details	No. of Invoices Uploaded	Counterparty Invoices - Pending For Action	Total Invoice Value (₹)	Total Taxable Value (₹)	Total IGST (₹)	Total CGST (₹)	Total SGST (₹)
28AAACM1090A1Z1 (Manuj Industries Ltd.)	5	0	2,165,840.00	1,804,867.00	1,02,237.00	1,29,368.00	1,29,368.00
12DEFFM5555D1Z2 (Mahesh Electronics)	6	0	2,335,820.00	1,946,957.00	1,86,173.00	1,01,565.00	1,01,565.00

1-2 of 2 ‹ ›

By clicking on any box you can drill down to see invoice levels details.

BACK ADD INVOICE

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Dashboard | Services | Notifications & Circulars | Acts & Rules | Downloads

Dashboard > Returns > GSTR-1

English

This section helps you to add the Invoices.

B2B- Add Invoice

X

Receiver GSTIN/UID *

Receiver Name *

Invoice No. *

Invoice Date *

Supply Type * : Intra-State

Total Taxable Value (₹) *

Total Invoice Value (₹) *

Supply attract Reverse Charge : No

% Reverse Charge

POS (Only if different from location of recipient) : None

Tax on this Invoice is paid under provisional assessment

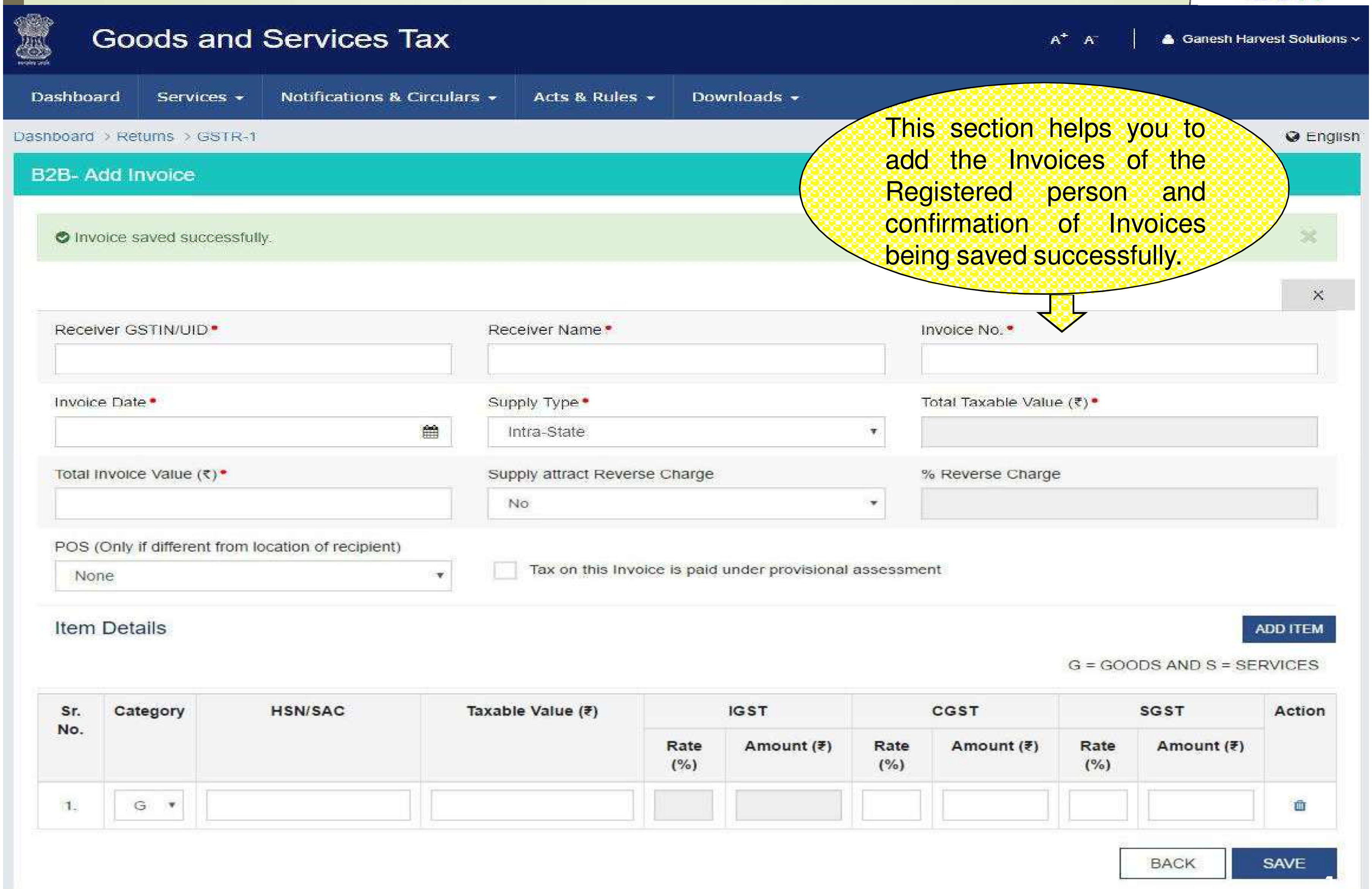
Item Details

ADD ITEM

G = GOODS AND S = SERVICES

Sr. No.	Category	HSN/SAC	Taxable Value (₹)	IGST		CGST		SGST		Action
				Rate (%)	Amount (₹)	Rate (%)	Amount (₹)	Rate (%)	Amount (₹)	
1.	G									

BACK SAVE


Goods and Services Tax

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Dashboard | Services | Notifications & Circulars | Acts & Rules | Downloads

Dashboard > Returns > GSTR-1

English

B2B- Add Invoice

Invoice saved successfully.

Receiver GSTIN/UID*

Receiver Name*

Invoice No.*

Invoice Date*

Supply Type* Intra-State

Total Taxable Value (₹)*

Total Invoice Value (₹)*

Supply attract Reverse Charge No

% Reverse Charge

POS (Only if different from location of recipient) None

Tax on this Invoice is paid under provisional assessment

Item Details

ADD ITEM

G = GOODS AND S = SERVICES

Sr. No.	Category	HSN/SAC	Taxable Value (₹)	IGST		CGST		SGST		Action
				Rate (%)	Amount (₹)	Rate (%)	Amount (₹)	Rate (%)	Amount (₹)	
1.	G									

BACK SAVE

This section helps you to add the Invoices of the Registered person and confirmation of Invoices being saved successfully.

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Dashboard > Returns > GSTR-1 — English

This section helps you to do amendments to details of Outward Supplies to a registered person of earlier tax periods.

Amended B2B Invoices - Summary

Uploaded by Taxpayer | Uploaded by Receiver | Modified by Receiver-Accepted by Taxpayer

Financial Year: 2015-16

Month: January

Invoice No.*: Enter Invoice No

AMEND INVOICE

Search Keywords

Original Invoice No.	Original Invoice Date	Revised Invoice No.	Revised Invoice Date	Receiver Details	Total Invoice Value (₹)	Total Taxable Value (₹)	IGST (₹)	CGST (₹)	SGST (₹)	Actions
1151	13/02/2016	1151	13/02/2016	Manuj Industries Ltd. 28AAACM1090A1Z1	2,42,810.00	2,02,342.00	-	10,117.00	10,117.00	

1-1 of 1

BACK

GSTR-2 :: Statement of Inward Supplies

- a Basic Details – GSTIN, Name
- b Supplies recd from Regd. Taxpayers
- c Imports – Both Goods and Services
- d Credit Notes and Debit Notes
- e Other ITC/Cash entitlements – ISD, TDS, TCS
- f Adjustment of past transactions
- g Advances paid and its Invoices

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Dashboard | Services | Notifications & Circulars | Acts & Rules | Downloads

Dashboard > Returns > GSTR-2

English

This section shows the Invoice details for Inward Supplies received by the Taxpayer under various heads of GSTR-2.

GSTR-2 - Inward Supplies received by the Taxpayer

GSTIN � 28AAACM1090A1Z1 | Business Name � Manuj Industries Ltd.

FY � 2016-17 | Return Period � April | Status � Pending | Due Date � 15/05/2016

Gross Turnover 2,00,000.00 SAVE

GSTR-2 - Invoice Details

B2B Invoices 6
Section 4

Pending for Action 5

₹21,97,404	₹4,39,480.80	₹3,99,218
Total Taxable Value	Tax Paid	ITC Availed

Amended B2B Invoices 2
Section 4A

Pending for Action 1

₹7,04,432	₹1,24,150	₹1,24,150
Total Taxable Value	Tax Paid	ITC Availed

Import Of Goods/Capital Goods 2
Section 5

Pending for Action NA

₹29,16,925	₹5,83,385	₹4,85,470
Total Taxable Value	Tax Paid	ITC Availed

Amended Import Of Goods 1
Section 5A

Pending for Action NA

₹48,39,667	₹9,67,933	₹7,25,950
Total Taxable Value	Tax Paid	ITC Availed

Import Of Services 2
Section 6

Pending for Action NA

₹4,43,060	₹76,124	₹76,124
Total Taxable Value	Tax Paid	ITC Availed

Amended Import Of Services 1
Section 6A

Pending for Action NA

₹2,02,133	₹40,428	₹40,428
Total Taxable Value	Tax Paid	ITC Availed

Credit/Debit Notes 2
Section 7

Pending for Action 1
₹20,000 Differential value | ₹4,000 Differential tax | ₹4,000 ITC Availed

Amended Credit / Debit Notes
Section 7A

Pending for Action NA
₹50,000 Differential value | ₹10,000 Differential tax | ₹10,000 ITC Availed

ISD Credit Recieved 2
Section 9

Pending for Action NA
₹1,78,130 Tax Credit Received

GSTR-2 - Other Details

Nil Rated 5
Section 8

Pending for Action NA
₹38,10,440 Total

TDS Credit Recieved 5
Section 10(1)

Pending for Action NA
₹11,800 TDS Received

TCS Credit Recieved 3
Section 10(2)

Pending for Action NA
₹43,439 TCS Received

ITC Received 6
Section 11

Pending for Action NA
₹1,94,640 ITC Availed Earlier | ₹1,61,140 ITC Availed This Month

Tax Liability Under Reverse Charge 2
Section 12

Pending for Action NA
₹3,01,410 Total Taxable Value | ₹60,282 Tax Paid

Amended Tax Liability Under Reverse Charge 1
Section 12A

Pending for Action NA
₹3,36,000 Total Taxable Value | ₹67,200 Tax Paid

Tax Paid Under Reverse Charge 6
Section 13

Pending for Action NA
₹1,52,740
Advance Tax paid

ITC Reversal 3
Section 14

Pending for Action NA
₹1,52,000
Total ITC Reversed

HSN /SAC Summary Of Inward Supplies
Section 15

Pending for Action NA
₹3,13,10,853 Total Taxable Value | ₹62,55,684 Tax Paid

BACK | PREVIEW | FILE GSTR-2

DSC | EVC | E SIGN

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This section shows the registered supplier details.

Dashboard > Returns > GSTR-2

GSTIN � 28AAACM1090A1Z1 Business Name � Manuj Industries Ltd.

FY � 2016-17 Return Period � April Status � Pending Due Date � 15/05/2016

B2B Invoices - Supplier Details

Supplier Details	Total Taxable Value (₹)	Tax Paid (₹)	ITC Availed (₹)
29ADECS9084R5Z4 (STARK PVT LTD.)	25,89,942.00	5,17,988.00	3,99,218.00

BACK | UPLOAD DETAILS

GSTR 2 : B2B Invoices Summary

Goods and Services Tax

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Dashboard | Services | Notifications & Circulars | Acts & Rules | Downloads

Dashboard > Returns > GSTR-2

B2B Invoice - Summary | Stark Pvt Ltd. 29ADECS9084R5Z4

Uploaded by Supplier | Uploaded by Taxpayer | Modified by Supplier

This section shows the registered supplier Invoices summary as per supplier.

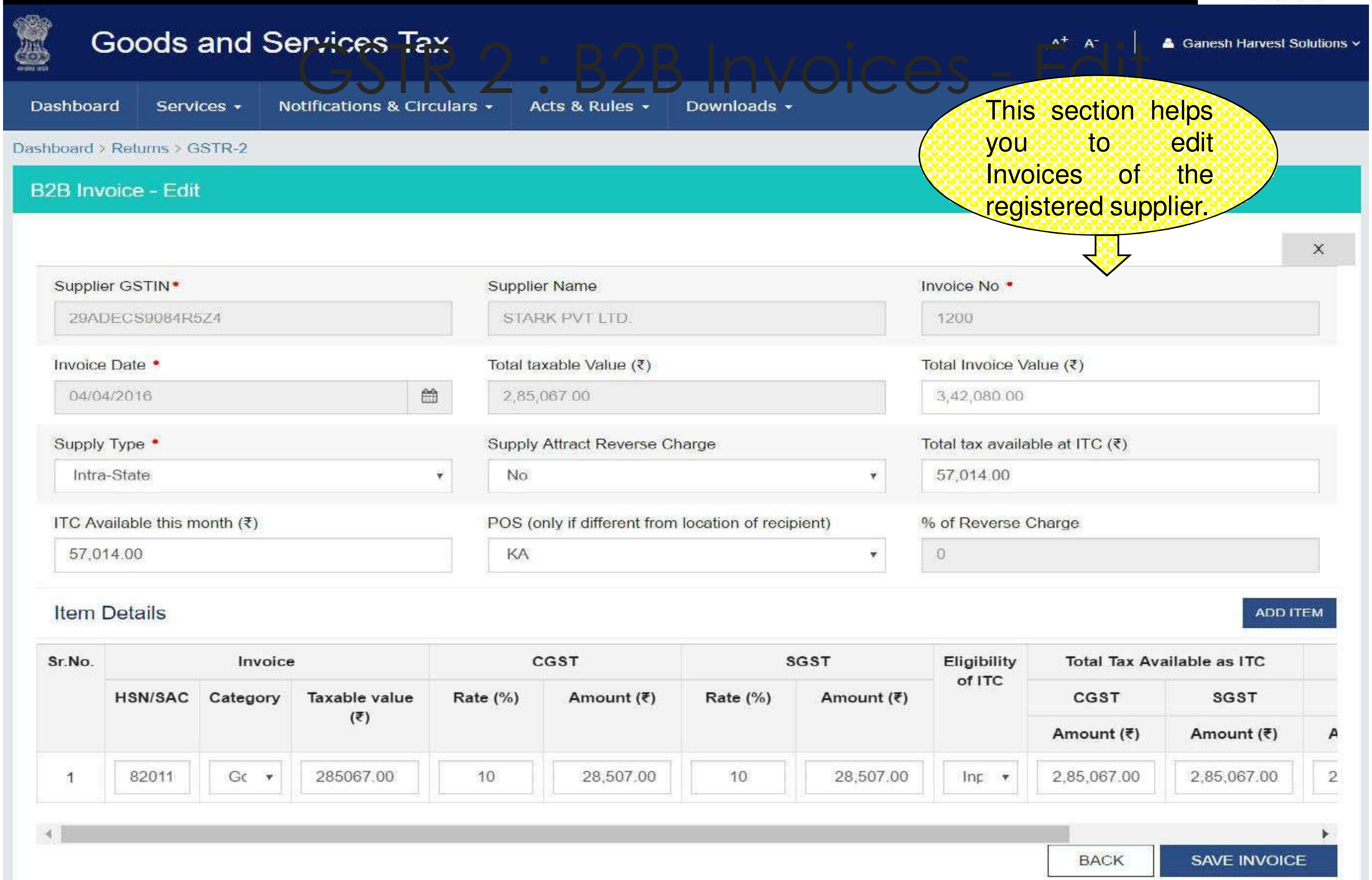
Search Keywords

	Invoice Date	Supplier Details	Invoice No	Total Taxable Value (₹)	Total Invoice Value (₹)	Status	Action
	4/4/2016	29ADECS9084R5Z4 (STARK PVT LTD.)	1200	2,85,067.00	3,42,080.00	Submitted	
	6/4/2016	29ADECS9084R5Z4 (STARK PVT LTD.)	1201	98,138.00	2,35,530.00	Submitted	
	18/4/2016	29ADECS9084R5Z4 (STARK PVT LTD.)	1202	2,67,558.00	3,21,070.00	Submitted	
	21/4/2016	29ADECS9084R5Z4 (STARK PVT LTD.)	1203	1,70,394.00	6,13,420.00	Submitted	
	28/4/2016	29ADECS9084R5Z4 (STARK PVT LTD.)	1204	5,44,783.00	6,53,740.00	Submitted	

1-5 of 13

BACK | PENDING | REJECT | ACCEPT

GSTR 2 : B2B Invoices - Edit

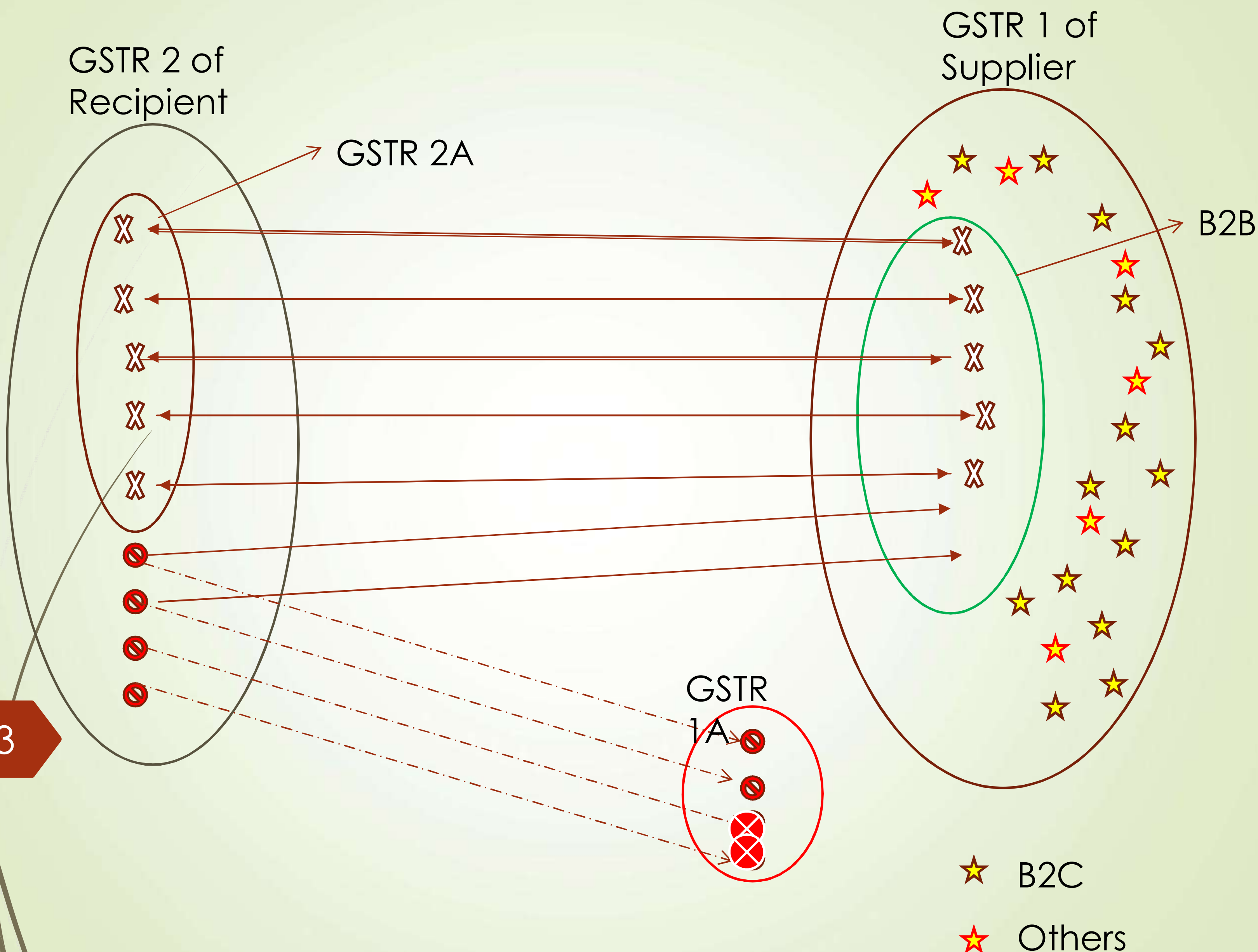


This section helps you to edit Invoices of the registered supplier.

22

GSTR 1A and GSTR 2A

- **GSTR2A provided to Receiver**
  - based on GSTR1, GSTR5, GSTR6, GSTR7 & GSTR8 of supplier
  - Has four parts – ITC, ISD, TDS & TCS
- **GSTR1A provided to Supplier**
  - Details based GSTR2 or GSTR4 of receiver
  - the supplies which were not auto populated but claimed by the recipient
  - To correct the GSTR1 already filed.
- Both are completely auto-populated
- Both are Forms rather than Returns


GSTR 2 of
Recipient
GSTR 2A
GSTR 1 of
Supplier
B2B
GSTR
1A
B2C
Others

GSTR3 :: Return

24

- Auto-generated for the info in GSTR-1 & GSTR-2
  - ITC utilisation and Cash Debit to be fed
- Turnover details
- Outward & Inward Supplies
- Tax liability & ITC eligibility
- Tax payment
  - By Cash & by Credit
- Refund

Time lines for filing Returns by regular Taxpayers

By 10th
GSTR-1 is filed by Supplier
All Inv Data of B2B uploaded

Btwn 10th & 15th
GSTR 2A made availale to the Receiver
Supplies not auto-populated are uploaded by Receiver and GSTR 2 filed
ITC gets

By 15th
GSTR 1A made available to the Supplier
Details of Transaction uploaded by Receiver informed to the Supplier

16th & 17th
Supplier either accepts the Invoices uploaded by Receiver or rejects it.
GSTR 1A stand amended accordingly

By 20th
Supplier pay Tax liability by Debit in ITC or pay Cash to Cash Ledger and debits Cash
Finalises and Files GSTR 3

GSTN

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Ledger Balance

26/08/2016 Download

Ledger balance and Summary of mismatch.

CGST (₹)		SGST (₹)		IGST (₹)	
Liability	1,15,000	Liability	90,000	Liability	1,15,000
Cash	20,000	Cash	40,000	Cash	20,000
Input Tax Credit	80,000	Input Tax Credit	70,000	Input Tax Credit	80,000
	-15,000		+20,000		-15,000

FILE RETURNS › | PAY TAX › | UTILIZE ITC / CASH ›

Summary for Current Period   Supplier   Receiver

Your Upcoming Events and Tasks Timeline

* GANESH HARVEST SOLUTIONS *

Ganesh Harvest Solutions

29APPCK7465F1Z1

View Profile

Click to view profile

Notices/Orders   Saved Forms

Received Show cause notice for cancellation of Registration from Commissioner, Bangalore

Receiver Mismatch Reports

Download

Total Invoices	Total Taxable Amount	Total Mismatched Credit
3	₹ 4,60,000	₹ 12,000

Supplier Mismatch Reports

Download

Total Invoices	Total Taxable Amount	Output Tax Liability to be Added
3	₹ 4,50,000	₹ 3,400

ITC Matching Reversal – Why at all?

- Seamless availability of credit in one State in r/o tax paid in another State
- IGST Model
  - IGST paid on inter-state inward supplies taken as Credit in another state & utilised for payment of SGST for intra-state outward supplies

    Central Government to transfer funds to State

  - SGST paid on intra-state inward supplies taken as Credit in one State & utilised for payment of IGST on inter-state outward supplies

    State Government to transfer funds to Centre

Category	Transfer of credit
M/s X uses Rs 100 ITC-IGST for payment of SGST in M. P.	Centre transfers Rs 100 to SGST account of M.P from the IGST collection
Mr X also uses Rs 100 ITC_IGST for payment of CGST	Centre transfers Rs 100 to CGST account from the IGST collection

- No Government can transfer funds unless tax is collected
- But recipient have to be given an opportunity to claim ITC
- ITC matching and auto-reversal is the workable solution.

Input Tax Credit – Matching & Reversal

- ITC available only on prov basis, as self-assessed in the return filed; Shall be utilised for payment of self-assessed output tax – section 41 (1) & (2)
- ITC taken matched with corresponding details of outward supply of **valid return** of supplier – Sec. 42 (1) and (2)
- Discrepancies communicated to both supplier and receiver; Duplicates to recipient only – Sec. 42(3) & Sec. 42(4)
- Discrepancies, if not rectified in the subsequent month, added as Output tax liability; Interest also attracts – Sec. 42(5) & (8)
- For Duplicate claims, excess credit added as Output Tax in the same month in which it was communicated ; Int. also attracts – Sec. 42(6) & (8)
- Can be reclaimed by recipient, if supplier issues Inv/Dr. Note within the applicable time; Interest will also be refunded - Sec. 42(7) & (9)
- Any reclaim of Cr. made in contravention of above, attract higher interest – Sec. 42(10)

Receiver Mismatch Reports

Download

Total Invoices: 3

Total Taxable Amount: ₹ 4,60,000

Total Mismatched Credit: ₹ 12,000

Shows Receiver Mismatch reports

By Keyword

Supplier GSTIN	Supplier Name	Invoice Date	Invoice / Credit Note	Taxable Value (₹)		Input Tax Credit Claimed (₹)			Total Credit (₹)	Mismatched Credit (₹)
				Receiver	Supplier	IGST	CGST	SGST		
11AWBCO9087K2Z2	Oyster Private Limited	18/06/2016	45284	1,10,000	1,00,000	22,000	-	-	22,000	2,000
07ACDCA3029K1Z3	Air India Limited	19/06/2016	12345	1,20,000	1,00,000	24,000	-	-	24,000	4,000
29APLCB2019L2Z4	BSNL Limited	20/06/2016	23456	2,30,000	2,00,000	-	23,000	23,000	46,000	6,000

Supplier Mismatch Reports

Download

Total Invoices: 3

Total Taxable Amount: ₹ 4,50,000

Output Tax Liability to be Added: ₹ 3,400

Shows Supplier Mismatch reports

By Keyword

Receiver GSTIN	Receiver Name	Invoice Date	Invoice / Debit Note	Taxable Value (₹)		Tax Liability (₹)			Total Credit (₹)	Output tax liable to be added on Account of Mismatch (₹)
				Supplier	Receiver	IGST	CGST	SGST		
11AAKCO9087P1Z1	Ola Limited	21/06/2016	13139	1,00,000	1,10,000	22,000	-	-	22,000	2,000
07AKPCA3029Q1Z3	Accenture India Limited	22/06/2016	13103	2,00,000	2,05,000	41,000	-	-	41,000	1,000
29ALPCB2019L2Z4	Bharati Airtel Limited	24/06/2016	72189	1,50,000	1,52,000	-	15,200	15,200	30,400	400

Other Types of return in GST

Format	Description	Due date
GSTR-1	Statement of Outward Supplies	10th of next month
GSTR-2	Statement of Inward Supplies	15th of next month
GSTR-3	Return	20th of next month
GSTR-4	Return for Compounding suppliers	18th of month in next quarter
GSTR-5	Return for Non-resident suppliers	20th of next month
GSTR-6	Return for ISD	13th of next month
GSTR-7	Return for TDS Deductors	10th of next month
GSTR-8	Return for E-Commerce operators	10th of next month

Thank you