NOTE: This Form shall be deemed to have been omitted with effect from the 1st day of October, 2022 vide Notification No. 19/2022-CT dated 28.09.2022.

\*\*\*OMITTED \*\*\*

### <sup>1</sup>[FORM GSTR-3

[See rule 61(1)]

### Monthly return

Year		
Month		

1.	GSTIN												
2.	(a) Legal name of the registered person			uto	o P	op	oul	ate	d				
	(b) Trade name, if any			uto	o P	op	oul	ate	d				

### Part-A (To be auto populated)

(Amount in Rs. for all Tables)

3. T	urnover													
Sr.	Type of Turnover	Amount												
No.														
1	2							3						
(i)	Taxable [other than zero rated]													
(ii)	Zero rated supply on payment of Tax													
(iii)	Zero rated supply without payment of													
(111)	Tax													
(iv)	Deemed exports													
(v)	Exempted													
(vi)	Nil Rated													
(vii)	Non-GST supply													
	Total													

### 4. Outward supplies

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

Rate	Taxable Value	Amou	int of Tax
		Integrated Tax	CESS
1	2	3	4

A.	Tax	able supplies (other than reverse charge ar	nd zero rated supply)	[Tax Rate Wise]								
B.	B. Supplies attracting reverse charge-Tax payable by recipient of supply											
C.	C. Zero rated supply made with payment of Integrated Tax											
D.		of the supplies mentioned at A, the value rator attracting TCS-[Rate wise]	of supplies made the	ough an e-commerce								
GS'	GSTIN of e-commerce operator											

### **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. Taxa	A. Taxable supplies (other than reverse charge) [Tax Rate wise]										
B. Supp	blies attracting reverse charge- Tax pa	yable by the reci	pient of supply								
C. Out of the supplies mentioned at A, the value of supplies made though an e-commerce operator attracting TCS [Rate wise]											
GSTIN o	of e-commerce operator										

### 4.3 Tax effect of amendments made in respect of outward supplies

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

(II	) ]	Intra-state supplies								
A	A Taxable supplies (other than reverse charge) [Rate wise]									
В	Out	of the supplies mentioned at A, the	value of supp	plies made th	ough an e-commerc	ce				
op	operator attracting TCS									

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

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

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

## 6. Input tax credit

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

Description	Taxable		Amount o	f tax		1	Amount of	FITC		
	value	Integrated Central State/ CESS				Integrated	Central	State/	CESS	
		Tax	Tax	UT		Tax	Tax	UT		
				Tax				Tax		
1	2	3	4	5	6	7	8	9	10	
(I) On account of supplies received and debit notes/credit notes received during the current tax period										
(a) Inputs										

(b) Input services											
(c) Capital goods											
(II) On account of amendments made (of the details furnished in earlier tax periods)											
(a) Inputs	(a) Inputs										
(b) Input services											
(c) Capital goods											

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

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

## 8. Total tax liability

Rate of Tax	Taxable value	Amount of tax					
		Integrated	Central	State/UT	CESS		
		tax	tax	Tax			
1	2	3	4	5	6		
8A. On outward supp	8A. On outward supplies						
8B. On inward suppl							
8C. On account of In	8C. On account of Input Tax Credit						
Reversal/reclaim							
8D. On account of m reasons							

### 9. Credit of TDS and TCS

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

### 10. Interest liability (Interest as on ......)

On account of	Output	ITC	On	Undue	Credit of	Interest	Delay in	Total
	liability	claimed on	account	excess	interest on	liability	payment	interest
	on	mismatched	of other	claims or	rectification	carry	of tax	liability
	mismatch	invoice	ITC	excess	of	forward		
			reversal	reduction	mismatch			
				[refer sec				
				50(3)]				
1	2	3	4	5	6	7	8	9
(a) Integrated								
Tax								
(b) Central Tax								
(c) State/UT								
Tax								
(d) Cess								

### 11. Late Fee

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

### Part B

### 12. Tax payable and paid

Description	Tax	Paid	Paid through ITC			Tax Paid	
	payable	in	_				
		cash	Integrated	Central	State/UT	Cess	
			Tax	Tax	Tax		
1	2	3	4	5	6	7	8

(a) Integrated				
Tax				
(b) Central Tax				
(c) State/UT				
Tax				
(d) Cess				

### 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		
II Late fee		
(a) Central tax		
(b) State/UT tax		

### 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 (Dro						

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

#### Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

	Signatures of Authorised Signatory
Place	Name of Authorised Signatory
Date	Designation
/Status	

#### **Instructions:-**

1. Terms Used:-

a) GSTIN:- Goods and Services Tax Identification Number

b) TDS:- Tax Deducted at sourcec) TCS:- Tax Collected at source

- 2. GSTR 3 can be generated only when GSTR-1 and GSTR-2 of the tax period have been filed.
- 3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
- 4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
- 5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.
- 6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.
- 7. Table 4.1 will not include zero rated supplies made without payment of taxes.
- 8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.

- 9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
- 10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
- 11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
- 12. 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.
- 13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
- 14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.]

<sup>&</sup>lt;sup>1</sup> Omitted vide Notification No. 19/2022- CT dated 28.09.2022(w.e.f. 01.10.2022).