GSTR–3

[To be furnished by the 20th of the month]

[Other than compounding taxpayer / ISD]

TAXPAYER DETAILS

1.   GSTIN ……………………..

2.   Name of Taxpayer…………………………….

3.   Address

[S. Nos. 1, 2 and 3 shall be auto populated on logging]

4. Period   Month…………… Year……………..

5.   TURNOVER DETAILS

(figures in Rs)

A.	Gross Turnover	
B.	Export Turnover	
C.	Exempted Domestic Turnover	
D.	Nil rated Domestic Turnover	
E.	Non GST Turnover	
F.	Net Taxable Turnover	

6.Outward Supplies

6.1 Inter-state supplies to Registered taxpayers   (Auto populated from GSTR-1)

(figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods				
Services				

Note: To be auto-populated from Table 5 plus Table 8 plus Table 10 of GSTR-1

6.2 Intra-State Supplies to Registered taxpayers   (Auto populated from GSTR-1)

(figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	CGST	SGST
(1)	(2)	(3)	(4)
Goods			
Services			

Note: To be auto-populated from Table 5 plus Table 8 plus Table 10 of GSTR-1

6.3 Inter-State Supplies to Consumers (Auto populated from GSTR-1)

(including unregistered Government Departments / persons dealing in exempted / NIL rated/ non GST goods or services)

(figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods				
Services				

Note: To be auto-populated from Table 6 plus Table 7 plus Table 8 plus Table 10 of GSTR-1

6.4 Intra-State Supplies to Consumers (Auto populated from GSTR-1)

(figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	CGST	SGST
(1)	(2)	(3)	(4)
Goods			
Services			

Note: To be auto-populated from Table 7 plus Table 8 plus Table 10 of GSTR-1

6.5 Exports (including deemed exports) (Auto populated from GSTR-1)

(figures in Rs)

Description	Taxable Value	IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
Goods				
Without payment of GST				

50

With Payment of GST				
Services				
Without payment of GST				
With Payment of GST				

Note: To be auto-populated from Table 11 of GSTR-1

6.6 Revision of supply invoices pertaining to previous tax period (including post sales discounts or any clerical/other errors)

[Auto populated from GSTR1]

(figures in Rs)

Invoice No	Invoice Date	Differential Value (Plus or Minus)	IGST	CGST	SGST	Additional Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Goods						
Services						

Note: To be auto-populated from Table 9 of GSTR-1

6.7 Total tax liability on outward supplies (Auto Populated from the Tables above)

(figures in Rs)

Value	IGST	CGST	SGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods				
Services				

Note: To be auto-populated from Tables 6.1 to 6.6 above of this Return

7. Inward supplies

7.1 Inter-State supplies received (Auto-populated from GSTR2)

(figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and non-GST)	Value	IGST	ITC of IGST available in the current month	Addl Tax
(1)	(2)	(3)	(4)	(5)	(6)

Goods_Inputs					
Capital goods					
Services					

Note: To be auto-populated from Table 4 plus Table 7 plus Table 9 of GSTR-2

7.2 Intra-State supplies received　　　　　　(Auto populated from GSTR -2)

(figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt, compounding dealer and non-GST)	Value	CGST	SGST	ITC-CGST available in current month	ITC-SGST available in current month
(1)	(2)	(3)	(4)	(5)	(6)
Goods_ Inputs					
Capital Goods					
Services					

Note: To be auto-populated from Table 4 plus Table 7 plus Table 9 of GSTR-2

7.3 Imports　　　　　　(Auto populated from GSTR -2)

(figures in Rs)

	Assessable Value	IGST	ITC- IGST available in current month
(1)	(2)	(3)	(4)
Goods_ inputs			
Capital goods			
Services			

Note: To be auto-populated from Table 5 plus Table 6 of GSTR-2

7.4 Revision of purchase invoices pertaining to previous tax period (including post sales discounts received or any clerical / other errors　　(Auto populated from GSTR-2)

(figures in Rs)

Differential Value (+/-)	CGST	SGST	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods_ Inputs				

Capital goods				
Services				

Note: To be auto-populated from Table 8 of GSTR-2

7.5 Total Tax liability on inward supplies on reverse charge

(figures in Rs)

Value	CGST	SGST	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods				
Services				

Note: To be auto-populated from Table 6 of GSTR-2

8 Total Tax liability for the month (Table 6.7 plus Table 7.5 of this Return)

(figures in Rs)

Value	CGST	SGST	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods				
Services				

9. TDS credit received during the month (Auto-populated from GSTR-2)

(figures in Rs)

GSTIN/ GDI/of TDS deductor	TDS Certificate		IGST		CGST		SGST	
	No	Date	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(3)		(4)	(5)	(6)	(7)	(8)	(9)

Note: To be auto-populated from Table 11 of GSTR-2

10. ITC received during the month (auto populated from ITC Ledger)

(figures in Rs)

IGST		CGST		SGST	
Rate	Tax	Rate	Tax	Rate	Tax
(2)	(3)	(4)	(5)	(6)	(7)

11. Tax, fine and penalty paid (auto-populated from cash and ITC ledger)

(figures in Rs)

S. No.	Description	IGST	CGST	SGST	Addl Tax
(1)	(2)	(3)	(4)	(5)	(6)
1.	ITC Reversal paid (On account of adjustment)				
2.	ITC Reversal paid (On account of mismatch)				
3.	Interest				
4.	Tax for previous Tax periods				
5.	Tax for Current Tax period				
6.	Late fee				
7.	Penalty				
	Debit Nos. in Ledger				
1.	In Cash Ledger				
2.	In ITC ledger				

12. Refunds claim of excess ITC in specified cases and excess tax paid earlier

	CGST	SGST	IGST
(1)	(2)	(3)	(4)
Refund of ITC accumulation claimed in specified cases			
Refund of excess amount of tax paid earlier			
Refund from cash ledger			
Bank Account Number*			

*This should be one of the bank accounts mentioned in the GSTIN

Usual declaration

Signatures of Authorized Person

TAX Liability Ledger (Auto populated in real time)

(figures in Rs)

(1)	CGST	SGST	IGST	Addl Tax	Total
	(2)	(3)	(4)	(5)	(6)
Opening Tax Liability					
Tax liability arising out of return					
Tax liability on account of mismatch of					
Other tax liability					
TDS Liability					
Penalty					
Fees					
Interest					
Less : Tax paid (cash plus ITC)					
Closing balance					

The heads for tax, TDS and other liability shall be shown as drop down items for facilitation

CASH LEDGER (updated on real time)

(figures in Rs)

(1)	CGST (2)	SGST (3)	IGST (4)	Addl Tax (5)	Total (6)
Opening Balance					
Amount deposited [Auto populated from CIN]					
CIN ………….					
CIN ………….					
Amount of TDS Credit [Auto populated from TDS Return of counterparty deductor]					
Amount utilized for payment of tax					
Outstanding liability from earlier period					
For this tax period					
Any other liability paid (indicate reference from Tax liability register)					
Amount utilised for payment of interest/penalty and other amount paid					
Interest paid on delay in payment of tax					
Fees paid for late filing of return					
Others penalties paid					
Other amount paid (selection)					
Refund from cash ledger					
Closing balance					

ITC LEDGER (updated on real time)

(figures in Rs)

(1)	CGST (2)	SGST (3)	IGST (4)	Total (5)
Opening Balance				
ITC availed (including revision in invoices)	[first 4 will be auto-populated]			
Inputs				
Capital goods				
Services-received directly				
Services credit received from ISD				
Mismatched credit claimed				
Disputed credit claimed				
Credit claimed by a taxpayer on becoming regular taxpayer				
Any other ITC claimed (Please specify)				
Credit utilized				
ITC Reversal (On account of adjustment)				
ITC Reversal (On account of mismatch)				
ITC Revision for any reason				
ITC Disallowed				
Interest Liability related to Returns of previous Tax period				
Tax Liability of earlier Tax periods				
Tax payment for the month [selection]				
ITC_ refund under process/refund allowed				
Other tax liability paid				
Closing Balance				