### **FORM GSTR-3B**

[See rule 61(5)]

Year		
Month		

1.	GSTIN											
2.	Legal name of the registered person	A	uto	Ро	pul	late	d					

# 3.1 Details of Outward Supplies and inward supplies liable to reverse charge —(other than those covered in 3.1.1)

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than					
zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated					
)					
(c) Other outward supplies (Nil rated,					
exempted)					
(d) Inward supplies (liable to reverse					
charge)					
(e) Non-GST outward supplies					

# 3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9  [to be furnished by the registered person making supplies through electronic commerce operator].;					

# 3.2 Of the supplies shown in 3.1 (a) and 3.1.1(i) 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			

## 4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(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 38, 42 and 43 of CGST				
Rules and sub-section (5) of section 17				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Other Details				
(1) ITC reclaimed which was reversed				
under Table 4(B)(2) in earlier tax period				
(2) Ineligible ITC under section 16(4) and				
ITC restricted due to PoS provisions				

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

Inter-State supplies	Intra-State
	supplies
2	3
	2

#### 6.1 Payment of tax

Description	Tax			ough ITC			Tax/Cess	Interest	Late
	payable	Integrated	Central	State/UT	Cess	TDS./TCS	paid in		Fee
		Tax	Tax	Tax			cash		
1	2	3	4	5	6	7	8	9	10
Integrated									
Tax									

Central Tax		
State/UT Tax		
Cess		

#### 6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

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 there from.

#### Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes value of credit notes + value of advances received for which invoices have not been issued in the same month value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.
- 4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.
- 5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.