



GST Return Filing Course



1. GSTR 3B
2. GSTR 1
3. GSTR 2A
4. GSTR 2B
5. QRMP Scheme
6. IFF & PMT-06 etc.



Section 39. Furnishing of returns.



Every Registered Person

Other than

- ISD
- NRTP
- Composition
- TDS
- TCS

furnish, a return, electronically,

- Inward & Outward supplies,
- ITC Availled,
- Tax Payable,
- Tax Paid and
- such other particulars,

Form No
(Rule 61)
GSTR 3B

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.



Form GSTR-3B is a simplified summary return and the purpose of the return is for taxpayers to declare their summary GST liabilities for a particular tax period and discharge these liabilities. A normal taxpayer is required to file Form GSTR-3B returns for every tax period.

Who are require
to file GSTR 3B



Regular Tax-
Payer

Casual Taxable
Person



Section 39(9) – Rectification of Error

Rectify such omission or incorrect particulars

- in such form and manner as may be prescribed
- Subject to payment of **Interest**

Time Limit of Rectification

- due date for furnishing of return for the month of September or second quarter the end of the financial year to which such details pertain
- Actual date of furnishing of relevant Annual Return
- whichever is earlier



GSTR-3B





GSTR 3B

1. GSTIN

2. Legal Name

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

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

4. Eligible ITC

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

5.1 Interest & late fee payable



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

- 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



Portal Extract

[Dashboard](#)[Services ▾](#)[GST Law](#)[Search Taxpayer ▾](#)[Help ▾](#)[e-Way Bill System](#)[Dashboard](#) > [Returns](#) > [GSTR3B](#) > [Outward and Reverse Charge Inward](#)[English](#)

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

[Help ?](#)

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹0.00	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				

[CANCEL](#)[CONFIRM](#)



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



Issue 1

- Deemed Export

Issue 2

- Merchant Export

Issue 3

- Export



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



Issue 4

- Supply made to SEZ Unit

Issue 5

- Supply by SEZ Unit



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



Issue 6

- GTA Supply but covered under RCM and he is not paying any Tax

Issue 7

- Received supply from GTA and Paying Tax under RCM



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



Issue 8

- Supply of Goods (Goods moved from India to UK)

Issue 9

- Supply of Goods (Goods moved from USA to UK)



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



Issue 10

- Import of Goods

Issue 11

- Import of Service



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

Alert Message 3.1

Please confirm to below guidelines for refund of IGST paid on export of goods:

a) IGST amount, to be paid on export of goods/services outside India or to SEZ, are filled under table 3.1 (b) and **not under table 3.1(a) or 3.1(c)**

b) IGST amount filled in table 3.1(b) of GSTR 3B is either equal to, or greater than the total IGST shown to have been paid under Table 6A (exports), and Table 6B(SEZ) of GSTR 1

NONE of the export invoices shall be processed for transmission to ICEGATE if correct IGST amount is not mentioned and paid through table 3.1(b) of GSTR 3B



Portal Extract

Dashboard > Returns > GSTR-3B > Inter-state Supplies

English

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

Help ?

Last Save request has been processed successfully.

Supplies made to Unregistered Persons

<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	Select	0.00	0.00

ADD

REMOVE

Supplies made to Composition Taxable Persons

Supplies made to UIN holders

CANCEL

CONFIRM

Activate Windows
Go to Settings to activate Windows



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



ComputerHope.com

Example	Report in Table 3.2
• Exempt Supply Inter state – Amount more than 2.50 Lacs	Yes / No
• Deemed Export – Inter State – Value 3 Lacs	Yes / No
• Taxable Supply - Inter State - Value 2 Lacs	Yes / No
• Taxable Supply INTRA State to Composition Person Value 3 Lacs	Yes / No
• Export of 3 Lacs	Yes / No



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



ComputerHope.com

- Do we need to report those transaction which are more than Rs 2.50 Lacs
- Whether we are disclosing same sales 2 Times if yes then will we are paying Excess tax?
- Only Inter state Composition supply or all Supply. Same all UIN Supply or only Inter state



Mentioning details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1 – Reg



Circular No. 89/08/2019-GST
dated 18th February, 2019

It has been brought to the notice of the Board that a number of registered persons have not reported the details of inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B.

Contravention of any of the provisions of the Act or the rules made there under attracts penal action u/s 125 of the CGST Act



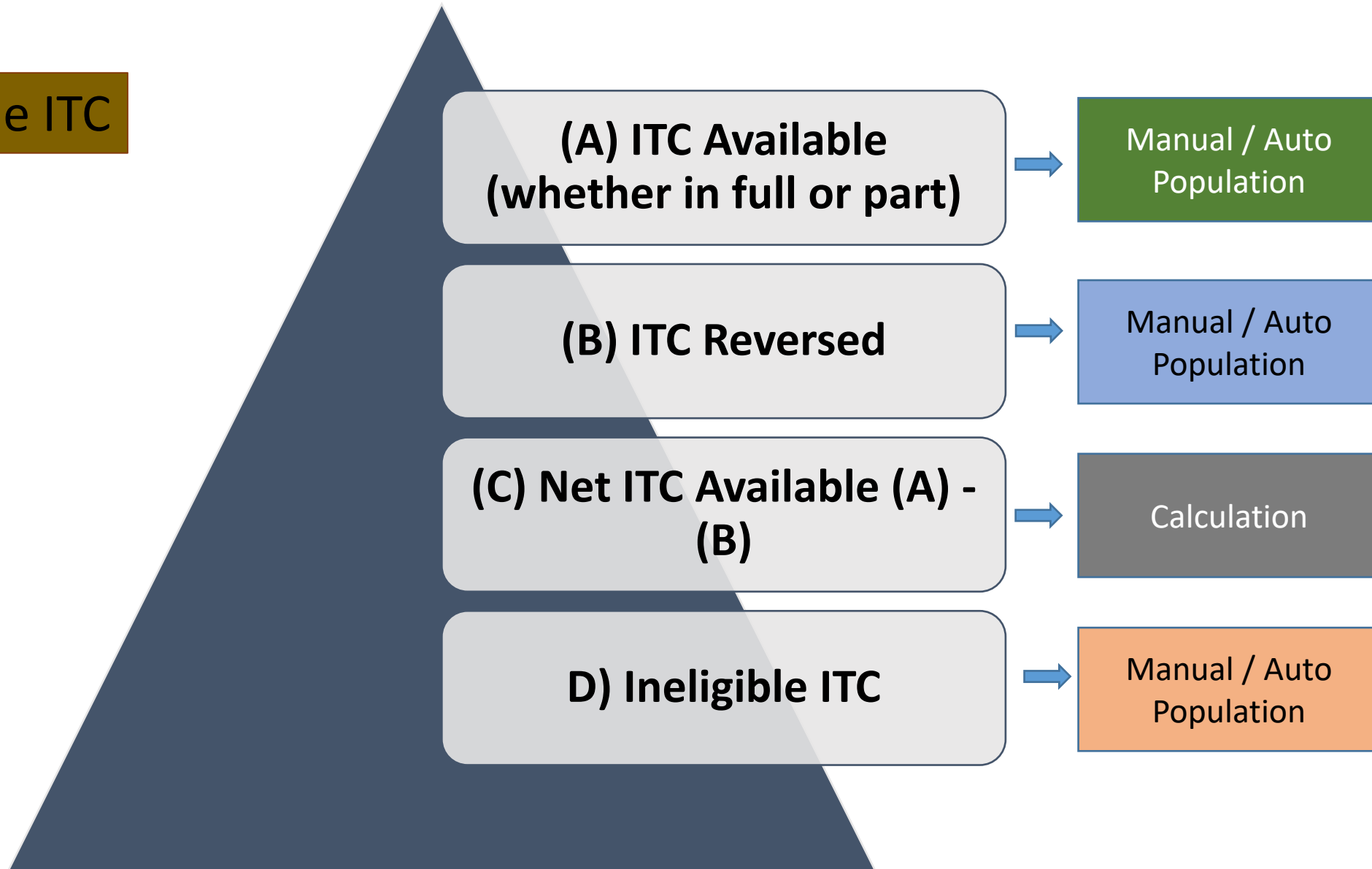


GSTR 3B - ITC





4. Eligible ITC





(A) ITC Available (whether in full or part)

- 1 Import of Goods
- 2 Import of Services
- 3 Inward Supply liable to reverse charge (Other than 1 & 2)
- 4 Inward supplies from ISD
- 5 All other ITC



4. Eligible ITC

Help ?

Last Save request has been processed successfully.

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	Linked to GSTR 2B			0.00
(2) Import of services	No linking with GSTR 2B			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	if Supplier RP else not		0.00	0.00
(4) Inward supplies from ISD	Linked to GSTR 2B		0.00	0.00
(5) All other ITC	Linked to GSTR 2B		0.00	0.00

Refer Next Slide for RCM 3.1.d



Query - Will the 3.1.d be always populated from GSTR 1?

3.1(d) Reverse Charge	GSTR-2B	Not Generated	No
--------------------------	---------	------------------	----

RCM

Sec 9(3)

Sec 9(4)

Registered

Unregistered

Always
Unregistered

- Sec 9(4)
- 5000 per day is suspended from 13th Oct 2017. So now its not
 - Currently only in case of real estate sector 9(4) is applicable (Input – 80% , Cement 100% from registered Person)



(B) ITC Reversed

1

As per rule 42/43 of CGST/SGST Rules

2

Other reversal

(C) Net ITC [(A)-(B)]

(D) Ineligible ITC

1

As per section 17(5)

2

Other



Portal Extract

(B) ITC Reversed

(1) As per Rule 42 & 43 of CGST/SGST rules

No linking with GSTR 2B

00

0.00

0.00

(2) Others

If related to Credit Note

00

0.00

0.00

(C) Net ITC Available (A) - (B)

0.00

0.00

0.00

0.00

(D) Ineligible ITC

(1) As per section 17(5)

0.00

0.00

0.00

0.00

(2) Others

0.00

0.00

0.00

0.00

CANCEL

CONFIRM



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

[Help ?](#)

Last Save request has been processed successfully.

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

[CANCEL](#)[CONFIRM](#)



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

[Help ?](#)

Last Save request has been processed successfully.

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

[CANCEL](#)[CONFIRM](#)



Important point –

1. If ITC is left then can you take the same now in GSTR 3B + ITC > Exceeding 10%
2. RCM if supplier is URP
3. Earlier there is problem in 3.1.d → Now Resolved (No Red alert)





Steps for online

1. Go to Dashboard
2. Click on Return Dashboard
3. Select the filling period and click on search
4. Click on the GSTR 3B. Following screen will come

<p>Do you want to file Nil return? *</p> <p><i>Nil Form GSTR-3B for a tax period can be filed, if you:</i></p> <ul style="list-style-type: none">• <i>Have NOT made any Outward supplies and</i>• <i>Have NOT received any inward supplies and</i>• <i>Do NOT have any liability for the particular tax period.</i>	<p><input type="radio"/> Yes <input type="radio"/> NO</p>
<p><input type="button" value="BACK"/> <input type="button" value="NEXT"/></p>	

5. If NIL Return then click on yes and if not then click on No
6. Click on Next (I have clicked on No and then Next)



Steps for online

6. Following Pop up message will come on your screen

System generated summary for GSTR-3B:

GSTR-3B Table	Source Form	Form status	Summary status	Advisory
3.1(a, b, c, e), 3.2 Liability	GSTR-1	Filed	Yes	System has generated summary of Table 3.1 (a, b, c, e) and Table 3.2 of FORM GSTR-3B on the basis of your GSTR-1 filed by you for the current tax period. System has not generated summary of Table 3.1(d) and Table 4 of FORM GSTR-3B on the basis of your GSTR-2B generated for the current tax period. To view the system generated details, you may click on System generated PDF button available in the GSTR-3B dashboard page. You may continue to save or file your FORM GSTR-3B. If error persists, quote error number <RT-R2BR3B-1104> when you contact customer care for quick resolution.
3.1(d) Reverse Charge	GSTR-2B	Not Generated	No	
4A(1, 3, 4, 5), 4B(2) Input Tax Credit	GSTR-2B	Not Generated	No	

CLOSE

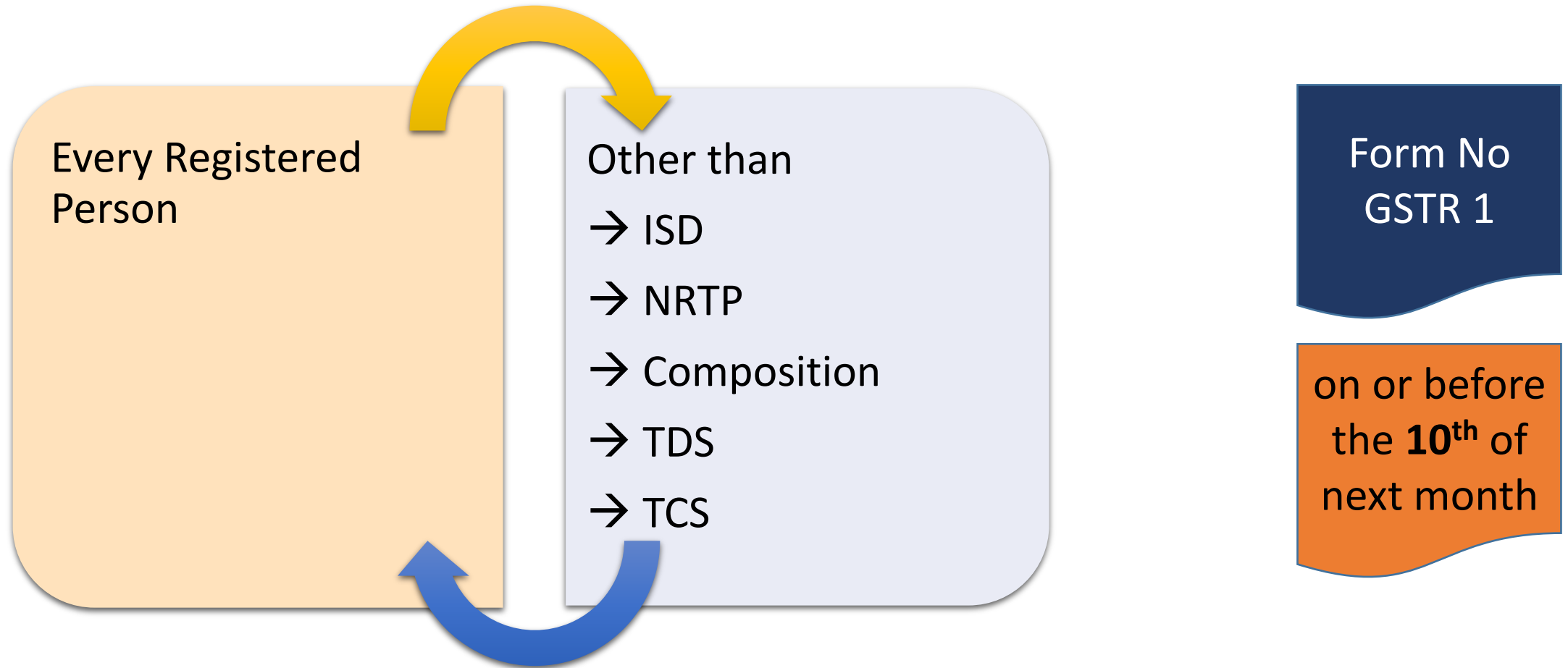


GSTR 1





Section 37. Furnishing details of outward supplies





Section 37. Furnishing details of outward supplies

Not allowed to furnish the details of outward supplies from 11th to 15th

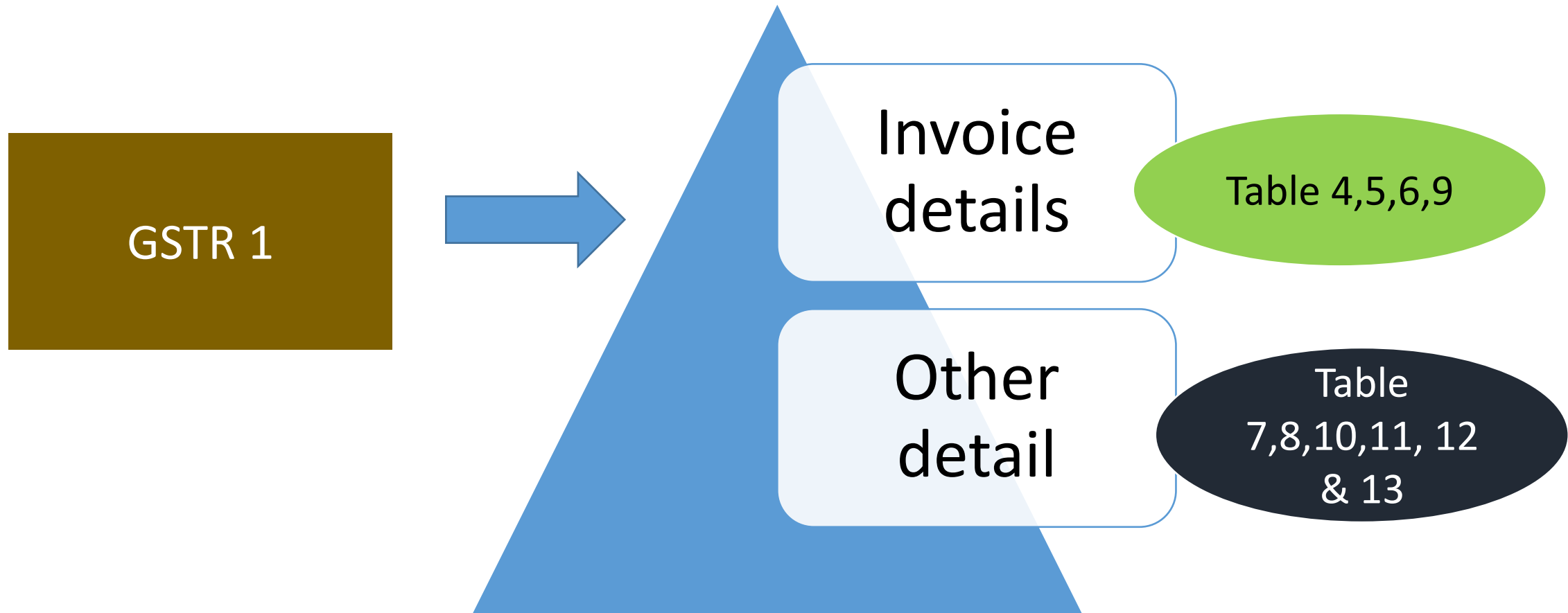
Commissioner by notification, **extend the time limit**

37(2)

registered person who has been communicated the details u/s 38(3) either accept or reject on or before the 17th (16th & 17th – Only 2 days)

37(3)

Details which remained unmatched u/s 42 or 43 –
Rectify – till furnishing of Sep Month 3B or Annual Return w.e.earlier



Now – Live Portal



HSN Requirement upto 31.03.2021

- >Taxpayers whose turnover is Rs. 5 crore and above shall use 4 digit HSN code,
- >Taxpayers whose turnover is above Rs. 1.5 crore but below Rs. 5 crore shall use 2 digit HSN code,
- >Taxpayers whose turnover is below Rs. 1.5 crore are not required to mention HSN code in their invoices.





HSN Code Mandatory irrespective of Turnover from 01.04.2021

The 1st Proviso to Rule 46 of CGST Rules 2017 has been amended, vide Notification No.79/2020-CT dated 15-10-2020, for declaration of HSN code in invoice.

NN 78/2020 – Central Tax, dated 15.10.2020 → HSN code mandatory in invoices with effect from 01.04.2021

A) up to 4 digits if Agg Turnover upto 5Cr

B) up to 6 digits if Agg Turnover > Rs. 5 crores

Aggregate turnover up to Rs 5 Cr in the previous FY may **not mention** the number of digits of HSN Code of supplies made **to unregistered persons.**





Inserted by NN 90/2020 dated 01.12.2020

Full 8 digit of HSN Mandatory
Total 50 Items are there

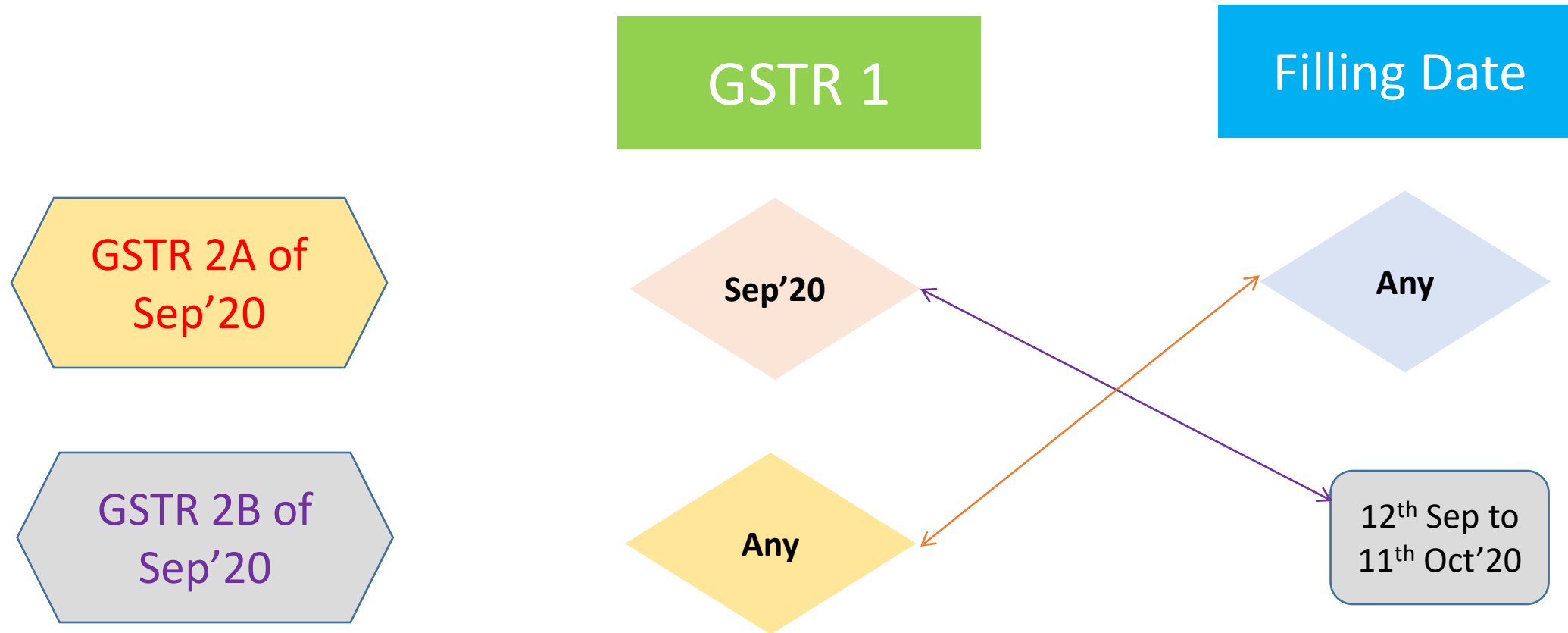
S. No.	Chemical name	HSN Code
(1)	(2)	(3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2	Dimethyl propylphosphonate	29313200
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100

Full list –
Refer NN



GSTR 2A & 2B







Cut off dates for GSTR 2B

[Dashboard](#) > [Returns](#) > [GSTR-2B](#)English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- 07ABCCS1517Q1Z1

Financial Year - 2020-21

Legal Name - SWASTIKA EDUCONSULT
PRIVATE LIMITED

Return Period - December

Trade Name - SWASTIKA EDUCONSULT
PRIVATE LIMITED

Generation date -

SUMMARY

ALL TABLES

[View Advisory](#)

FORM GSTR-2B shall be available only after last cutoff date i.e 13/01/2021



Rule 60 - Form and manner of ascertaining details of inward supplies

legal
backing
2B



(7) An auto-drafted statement containing the details of **input tax credit** shall be made available to the registered person in FORM GSTR-2B, for every month, electronically, and shall consist of –

detail of which period comes in 2B

- (i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1,

after the due date of furnishing of
GSTR-1 for preceding month

due date of furnishing of FORM GSTR-1
for the month

- (ii) the details of invoices furnished by a NRTP in GSTR5 and details of invoices furnished by an ISD in GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in GSTR-1 or using the IFF, as the case may be,-

(a) for 1st Month of the Quarter

after the due date of furnishing of
GSTR-1 for preceding quarter

due date of furnishing details using the
IFF for the first month of the quarter

CA Arun Chhajer

CA Arun Chhajer



(b) for the second month of the quarter,



after the due date of furnishing details using the IFF
for the first month of the quarter

due date of furnishing details using the
IFF for the 2nd month of the quarter

(c) for the third month of the quarter,



after the due date of furnishing details using the IFF
for the 2nd month of the quarter

due date of furnishing of FORM GSTR-1
for the quarter

(iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from SEZ unit or a SEZ developer on a bill of entry in the month.





legal
backing
2B

(8) The Statement in FORM GSTR-2B for every month shall be made available to the registered person,-

(i) for the first and second month of a quarter, whichever is later;

day after the due date of furnishing of details of outward supplies for the said month,

in the IFF if Supplier **availed**
Quarterly Scheme

in FORM GSTR-1 if Supplier **NOT**
availed Quarterly Scheme

(ii) in the third month of the quarter, a day after the due date of GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.”

When GSTR 2B is
available to Recipient

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Monthly Review Test To do the Self Review on GST - Exam on Monthly Basis in Edukating		
WhatsApp Group Members Group for discussion of their queries		
One Live Interactive Session in a Month		
GST Compliance Calendar		

www.edukating.com



Thank you



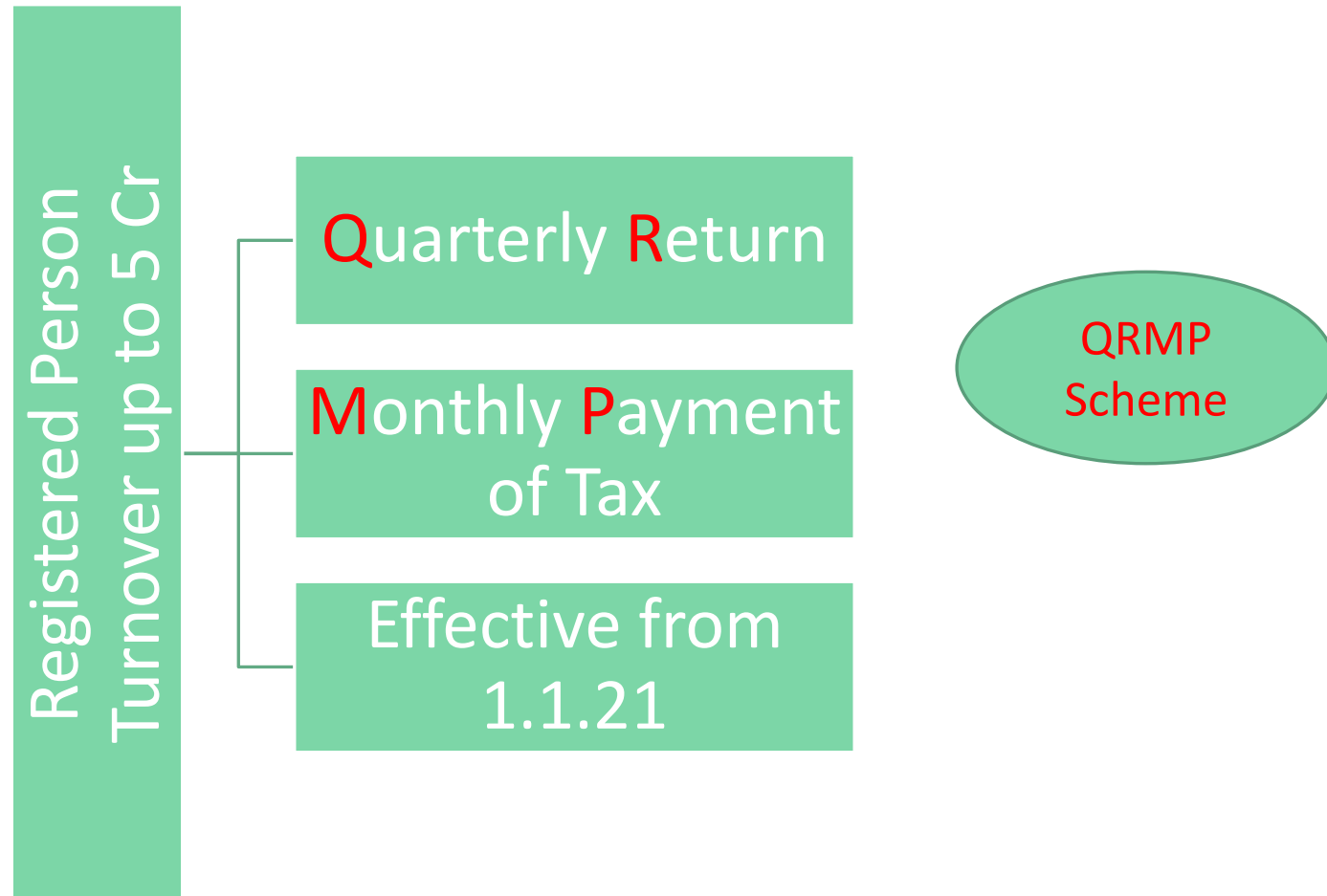
New Scheme of GST Return
From 1.1.2021

GST RETURN



Circular 143 dated 10th November, 2020

GST Council in its 42nd meeting held on 05.10.2020, had recommended



Current Frequency of GSTR 1 & 3B

GSTR 3B

- Always Monthly

GSTR 1 - Monthly

- Mandatory If Aggregate Turnover > Rs 1.5 Cr or
- Optional If Aggregate Turnover upto Rs 1.5 Cr

GSTR 1 - Quarterly

- If Aggregate Turnover upto Rs 1.5 Cr



Frequency of GSTR 1 & 3B from 1st Jan 2021

GSTR 3B

- Monthly / Quarterly

GSTR 1

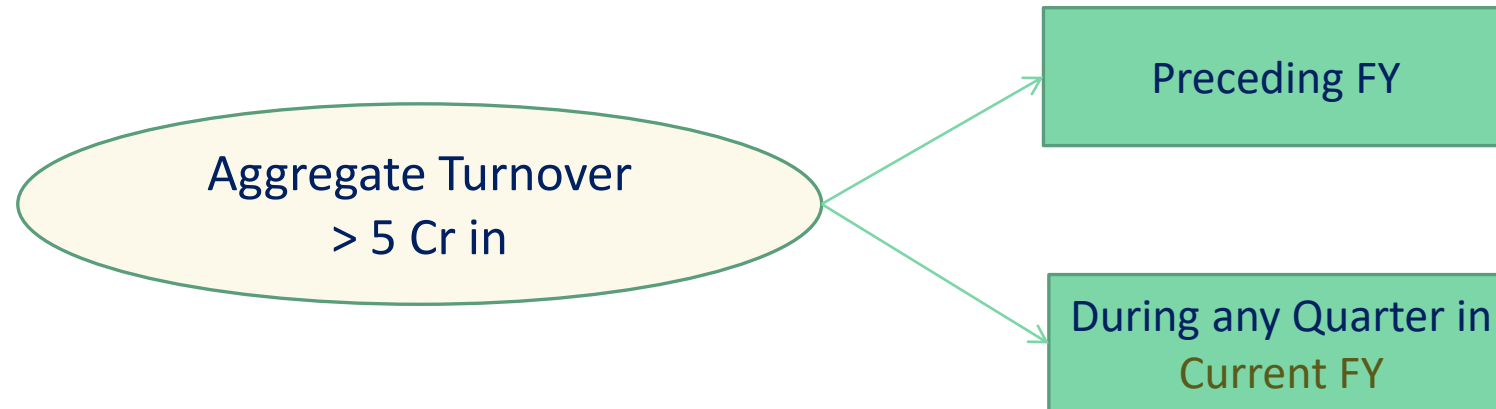
- Monthly / Quarterly

Main Difference from Existing Frequency

- Now GSTR 3B and GSTR 1 – will either both monthly or both quarterly

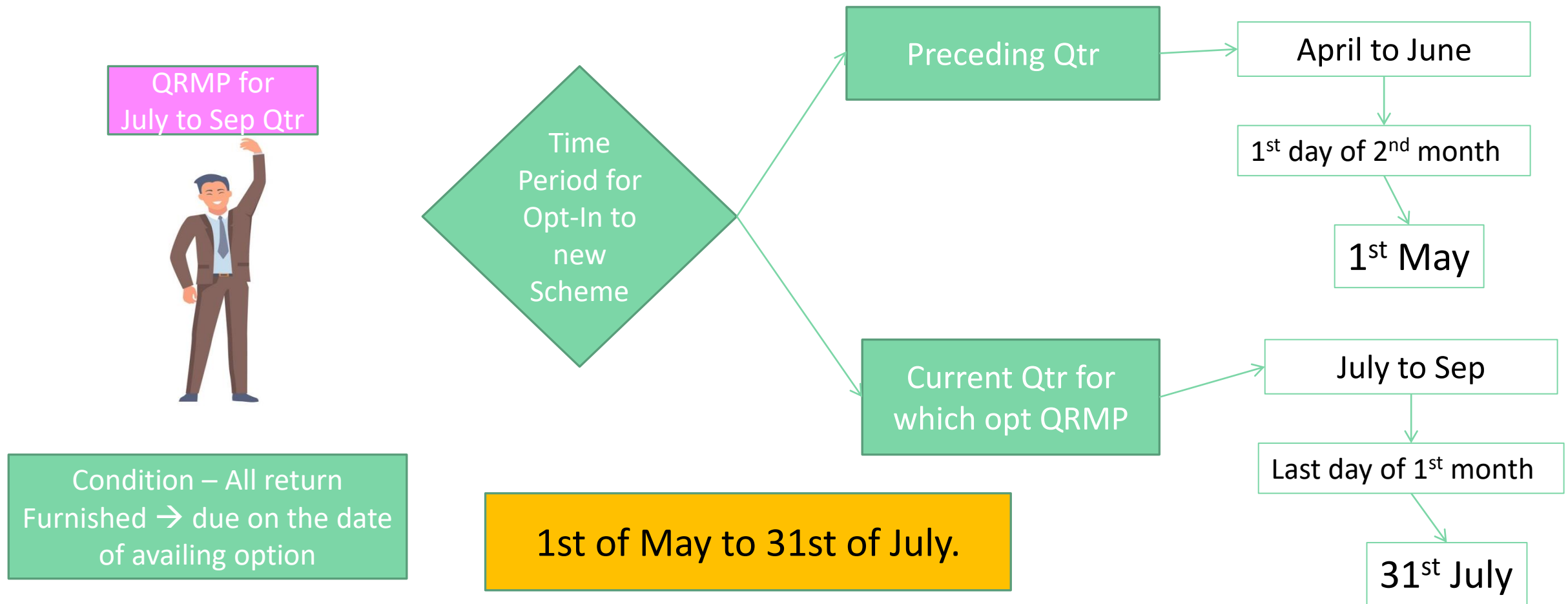


Not Eligible for QRMP Scheme

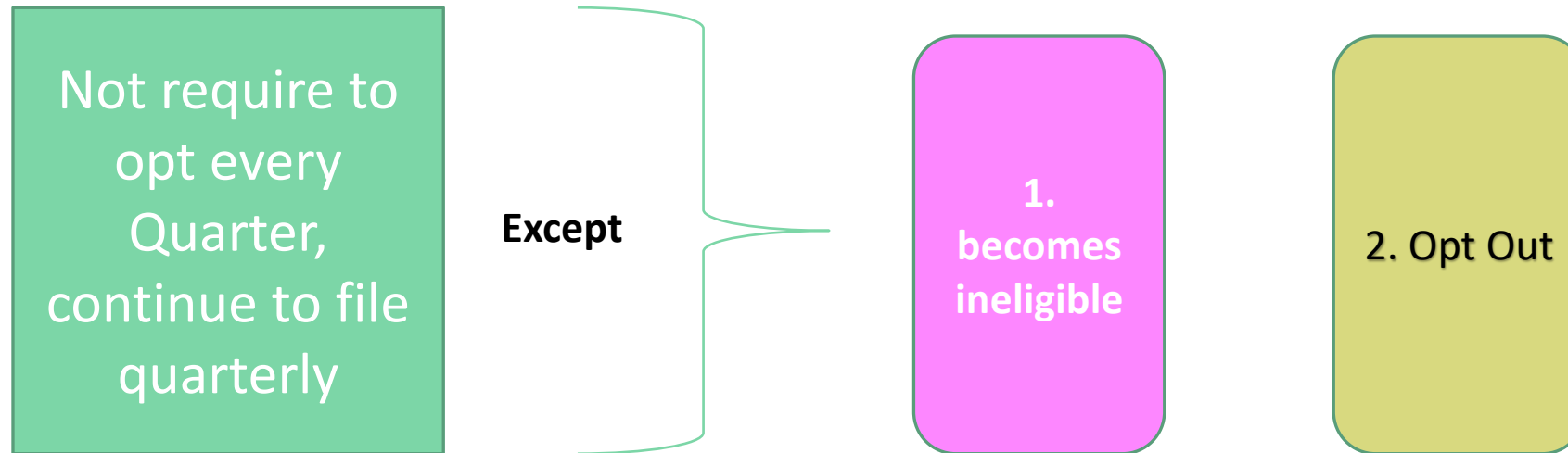


Exercising option for QRMP Scheme

- Facility to avail the Scheme throughout the Year



Q – After exercising the option once, whether Taxpayer need to avail the option every Quarter?



Q - If Turnover Exceed 5 Cr during the Financial Year

Turnover in Preceding FY	Opted	In Qtr July to Sep
Less than 5 Cr	QRMP Scheme for current FY	Turnover Exceed 5 Cr in July 21 itself

From which month I would be ineligible from Quarterly filling ?

A – August 2021

B. Oct 2021

C. April 2022 – Next FY



Default Option

For the registered person who have furnished the return for the tax period October, 2020 on or before 30th November, 2020, it shall be deemed that they have opted under sub-rule (1) of [rule 61A](#) of the said rules for the monthly or quarterly furnishing of return as mentioned below -

Agg Turn upto 1.5 Cr + Filling GSTR 1 Quarterly

- Deemed Option – Quarterly Return

Agg Turn upto 1.5 Cr + Filling GSTR 1 Monthly

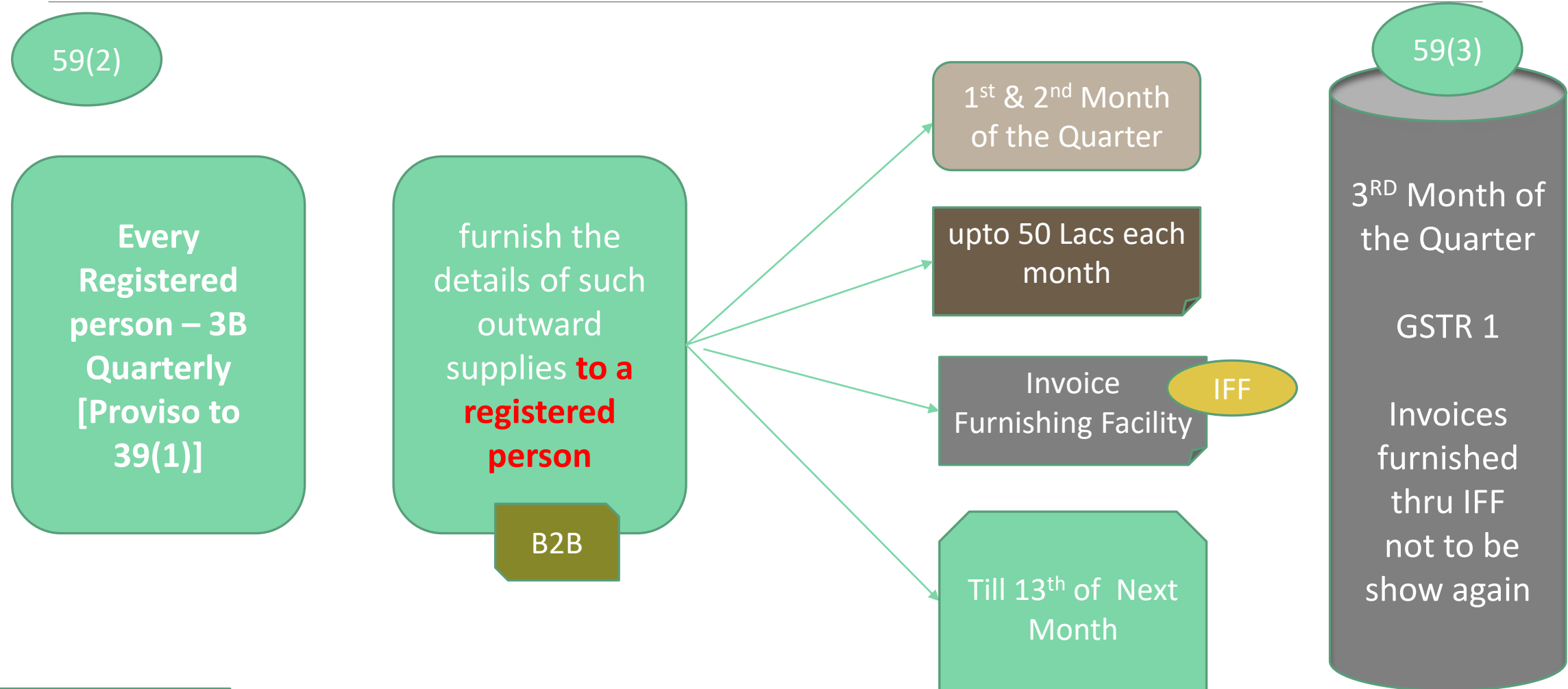
- Deemed Option – Monthly Return

Agg Turn more than 1.5 Cr but upto 5 Cr in Preceding FY

- Deemed Option – Quarterly Return

**Default Option
may be changed
from 5th Dec'20
to 31st Jan'21.**

Rule 59 - Form and manner of furnishing details of outward supplies



NN 82/2020

GSTR 1 - details of outward supplies under section 37

- ☐ first and second months of a quarter –
 - ☐ continuous upload of invoices would also be provided
 - ☐ such supplies will be duly **reflected in GSTR-2A & GSTR-2B** of the concerned recipient.
 - ☐ Said facility is **not mandatory and is only an optional** facility made available under the QRMP Scheme
 - ☐ not required to be furnished again in FORM GSTR-1
 - ☐ At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in FORM GSTR-1 only, without using the IFF.



Monthly Payment of Tax

- ✓ In each of the first two months of the quarter by depositing the due amount in GST PMT-06,
- ✓ by the **25th day of the** month succeeding such month.
- ✓ select **“Monthly payment for quarterly taxpayer”** as reason for generating the challan.
- ✓ The said person can use any of the following two options provided below for monthly payment of tax during the first two months

Fixed Sum Method

Self-Assessment
Method



Special Procedure - 35% as tax liability in first two months

Opted to furnish Quarterly return

Deposit of an
amount in the
electronic cash
ledger

35% of the tax liability paid by debiting the
electronic cash ledger in the return for the
preceding quarter **where the return is
furnished quarterly;**

or

the last month of the immediately preceding
quarter **where the return is furnished
monthly**

NN 85/2020 - Special Procedure - 35% Tax Payment



Monthly Payment of Tax

Monthly tax payment through this method would not be available who have **not furnished the return** for a complete tax period preceding such month.

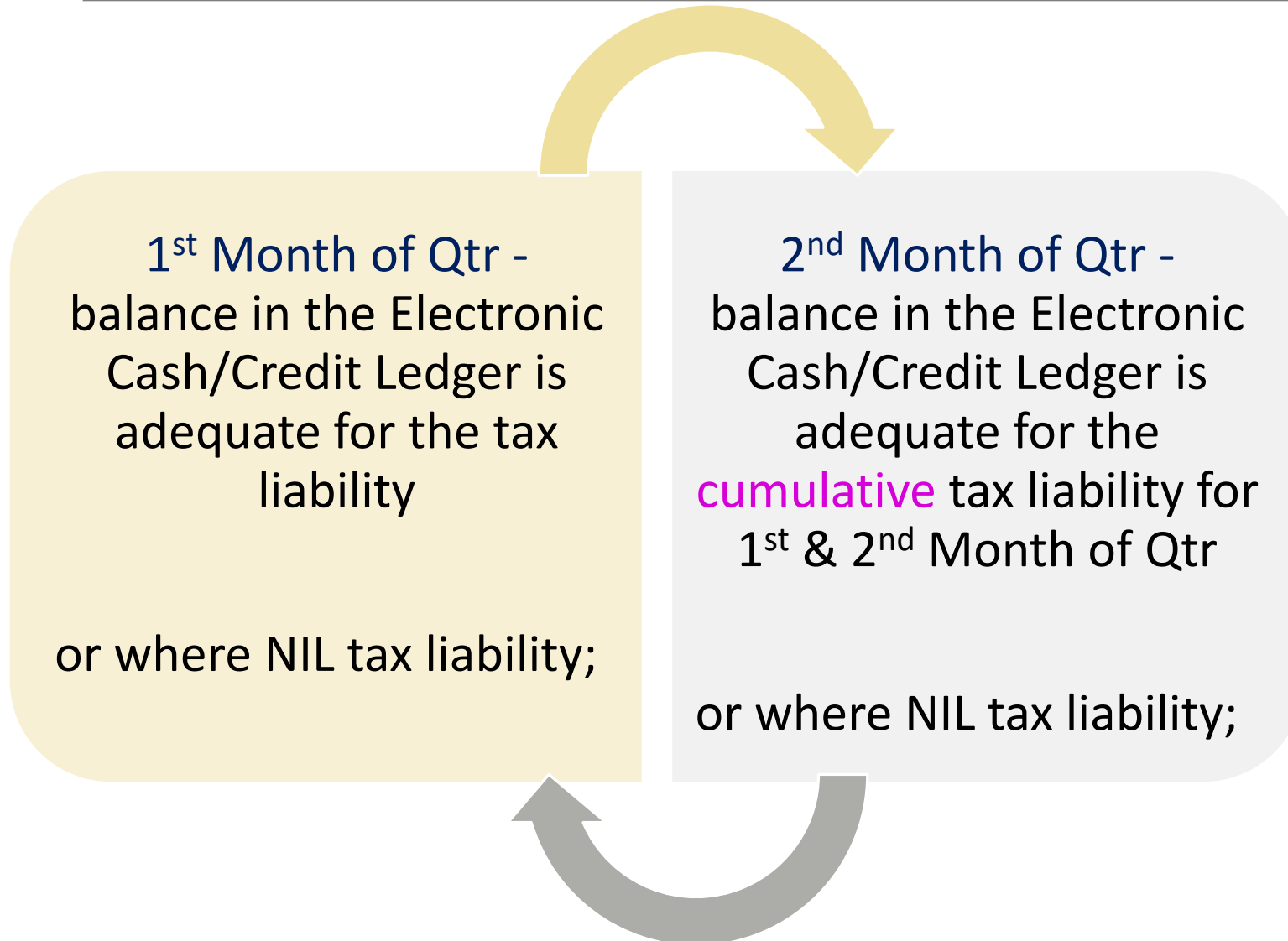
A complete tax period means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

(b) Self-Assessment Method:

- The said persons, in any case, can pay the tax due by considering the tax liability on inward and outward supplies and the input tax credit available, in FORM GST PMT-06.
- In order to facilitate ascertainment of the ITC available for the month, an auto-drafted input tax credit statement has been made available in FORM GSTR2B, for every month



No Tax to be paid in a Month



Condition

Registered Person has furnished the return for a complete tax period preceding such month.

Explanation—"a complete tax period" means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

Quarterly filing of FORM GSTR-3B

- Such registered persons would be required to furnish FORM GSTR-3B, for each quarter, on or before 22nd or 24th day of the month succeeding such quarter.
- In FORM GSTR-3B, they shall declare the supplies made during the quarter, ITC availed during the quarter and all other details required to be furnished therein.
- The amount deposited by the registered person in the first two months shall be debited solely for the purposes of offsetting the liability furnished in that quarter's FORM GSTR-3B.

◦

However, any **amount left** after filing of that quarter's FORM GSTR-3B may either be claimed

☐ as refund or

☐ may be used for any other purpose in subsequent quarters

- In case of **cancellation of registration** of such person during any of the first two months of the quarter, he is **still required to furnish GSTR-3B** for the relevant tax period.



Applicability of Interest

payment of tax by opting
Self-Assessment Method

For registered person making payment of tax by opting Self-Assessment Method Interest amount would be payable as per the provision of Section 50 of the CGST Act for tax or any part thereof (net of ITC) which remains unpaid / paid beyond the due date for the first two months of the quarter.

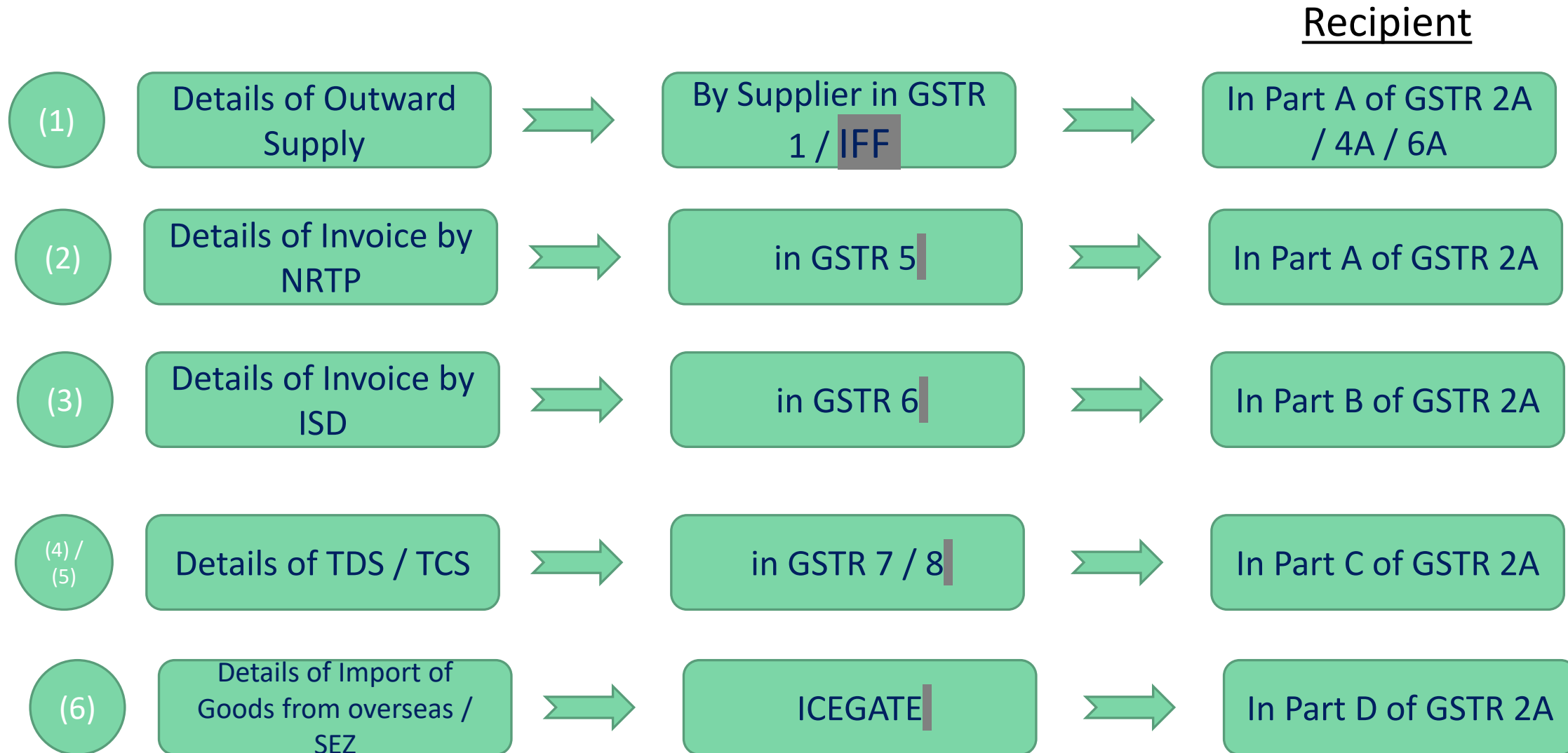
Interest payable, if any, shall be paid through FORM GSTR-3B

It is clarified that no late fee is applicable for delay in payment of tax in first two months of the quarter.



Rule 60 - Form and manner of ascertaining details of inward supplies

Rule 60 - Form and manner of ascertaining details of inward supplies



Rule 60 - Form and manner of ascertaining details of inward supplies

legal
backing
2B

- (7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in FORM GSTR-2B, for every month, electronically, and shall consist of –
- (i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month;
 - (ii) the details of invoices furnished by a non-resident taxable person in FORM GSTR5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be,-
 - (a) for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;



Rule 60 - Form and manner of ascertaining details of inward supplies

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- (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;
- (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;
- (iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.



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- (8) The Statement in FORM GSTR-2B for every month shall be made available to the registered person,-
- (i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in FORM GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;
 - (ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.”





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