Change in procedure of filing GSTR 3B

By CA Vinay Gandhi Billapati

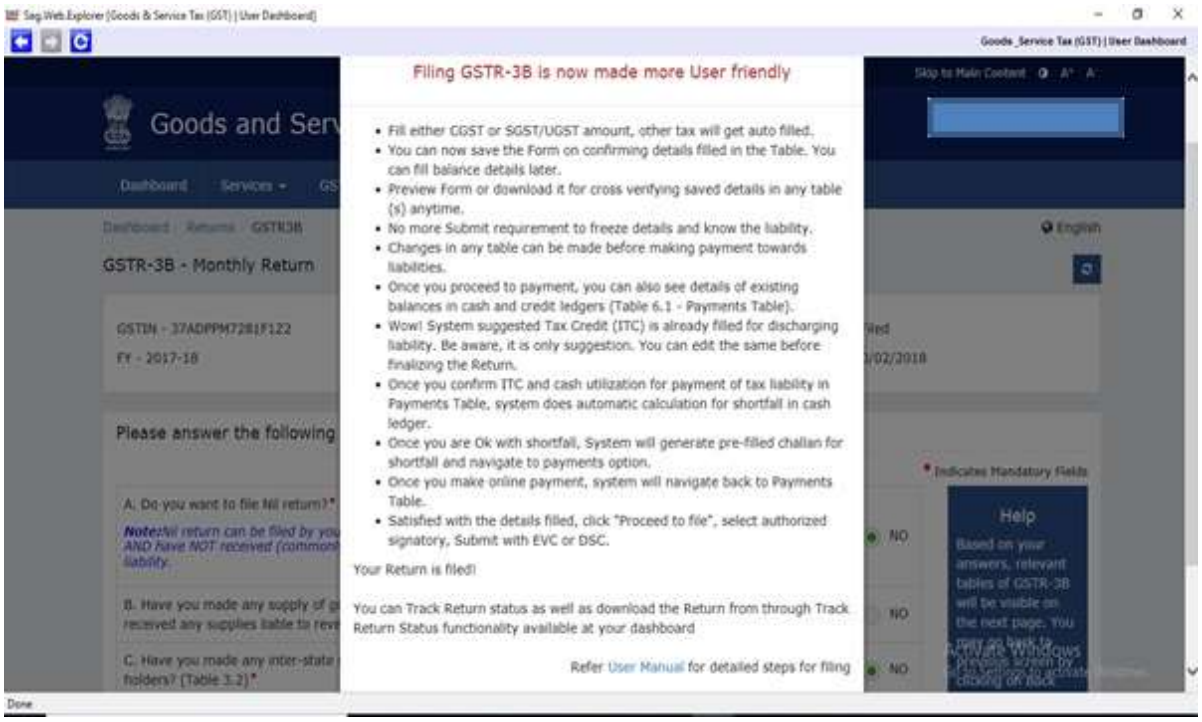
There was a slight change in procedure of filing GSTR 3B from today i.e. 21.02.2018 what GSTN termed as 'Filing GSTR 3B is now made more user friendly'. This write the highlights of the changes made in procedure and also detail walk through by way of screenshots of the changed procedure.

Highlights of Changes-

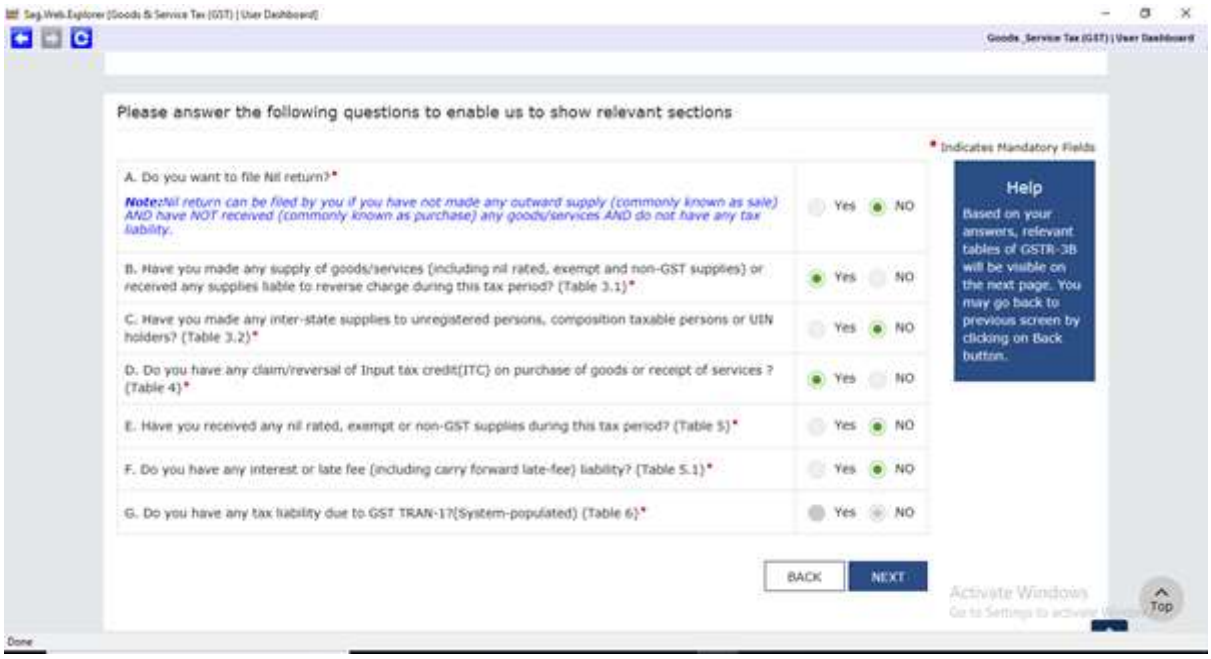
1. No 'Submit' process now
2. Cash ledger balances shall appear on the screen while payment of tax
3. Tax payable as per data entered will automatically be filled along with ITC utilisation.
4. ITC utilisation can be edited
5. Preview of GSTR 3B is available now
6. Challan will be automatically generated filling the correct columns for any short in payment of tax in Electronic Cash Ledger
7. Late fee is not appearing in the normal process of filing. Hope the same will be rectified soon.
8. As soon as payment is offset, NO reversal again
9. No option to Reset GSTR 3B

Screenshots of the process are hereunder:-

As soon as we select GSTR 3B tile, the following screen appears:

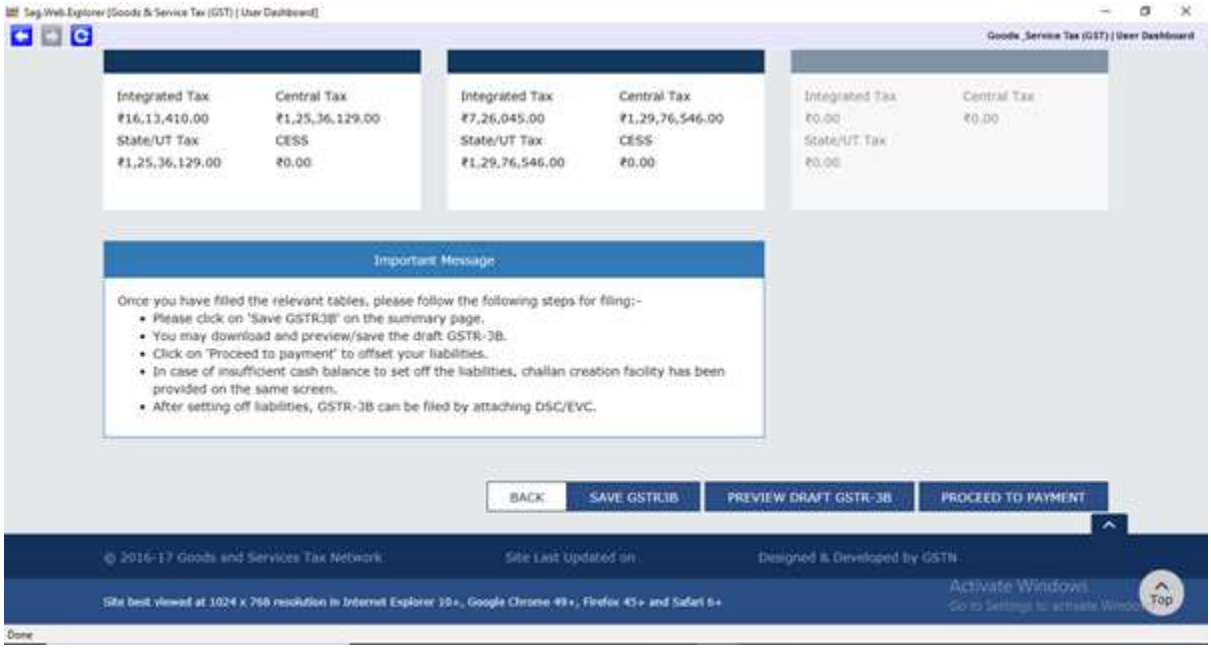


As soon as we click ‘OK’ on reading the new procedure, the old screen which asks for questions for which required tables only will be displayed appears.

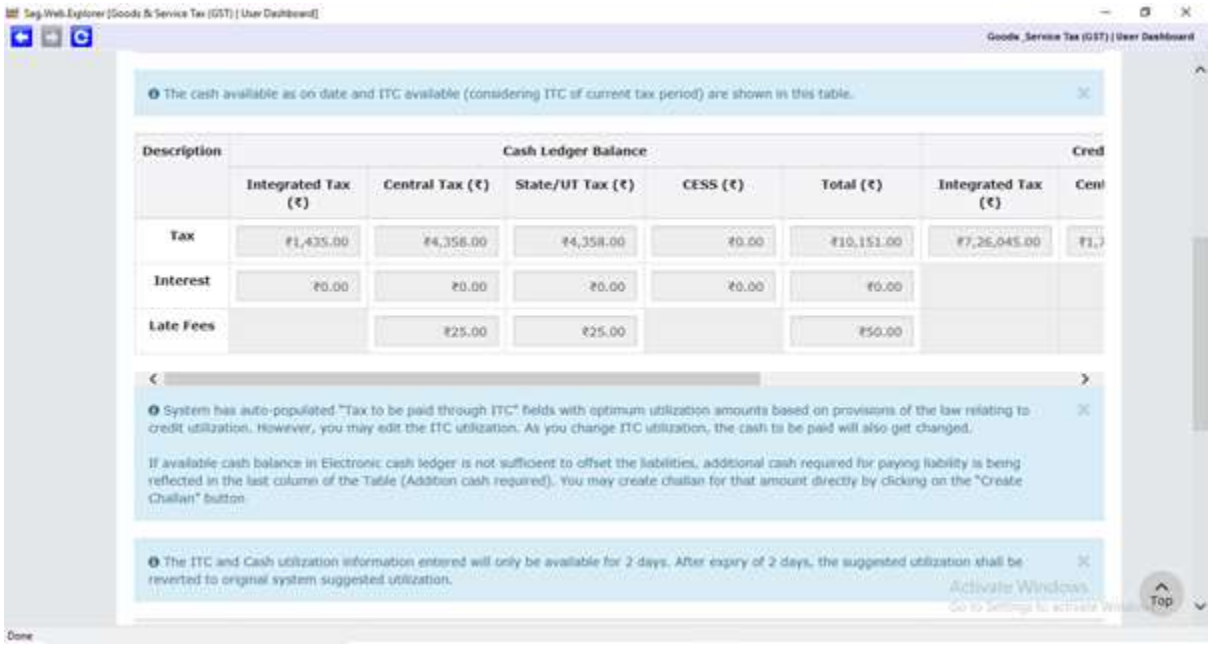


After filing the data in the relevant tables, four options appear

- Save GSTR 3B
- Preview Draft GSTR 3B
- Proceed to Payment



As soon as we click on ‘Proceed to Payment’, the following screen appears which shows the electronic cash ledger and electronic credit ledger balances under various heads.



Below the ledger balances, the payable amount as per data filled in this month GSTR 3B automatically offset by available ITC balance and available cash balance appears. Last column shows the amount payable in cash.

If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

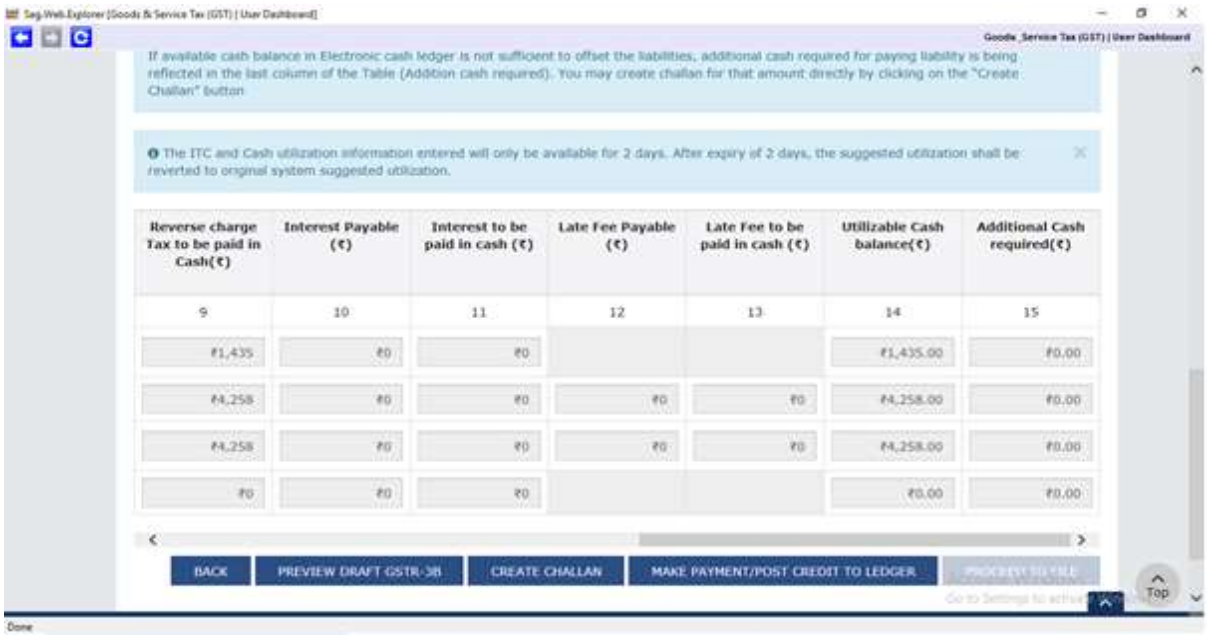
The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash(₹)	Rev Tax
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	₹16,11,975	₹7,26,045	₹8,85,930	₹0		₹0.00	
Central Tax	₹1,25,31,871	₹0	₹1,25,31,871			₹0.00	
State/UT Tax	₹1,25,31,871	₹0		₹1,25,31,871		₹0.00	
CESS	₹0				₹0	₹0.00	

BACK | PREVIEW DRAFT GSTR-3B | CREATE CHALLAN | MAKE PAYMENT/POST CREDIT TO LEDGER | PROCEED TO FILE

Top

Done



If available cash balance in Electronic cash ledger is not sufficient to offset the liabilities, additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). You may create challan for that amount directly by clicking on the "Create Challan" button

The ITC and Cash utilization information entered will only be available for 2 days. After expiry of 2 days, the suggested utilization shall be reverted to original system suggested utilization.

Reverse charge Tax to be paid in Cash(₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)	Late Fee to be paid in cash (₹)	Utilizable Cash balance(₹)	Additional Cash required(₹)
9	10	11	12	13	14	15
₹1,435	₹0	₹0			₹1,435.00	₹0.00
₹4,258	₹0	₹0	₹0	₹0	₹4,258.00	₹0.00
₹4,258	₹0	₹0	₹0	₹0	₹4,258.00	₹0.00
₹0	₹0	₹0			₹0.00	₹0.00

BACK | PREVIEW DRAFT GSTR-3B | CREATE CHALLAN | MAKE PAYMENT/POST CREDIT TO LEDGER | PROCEED TO FILE

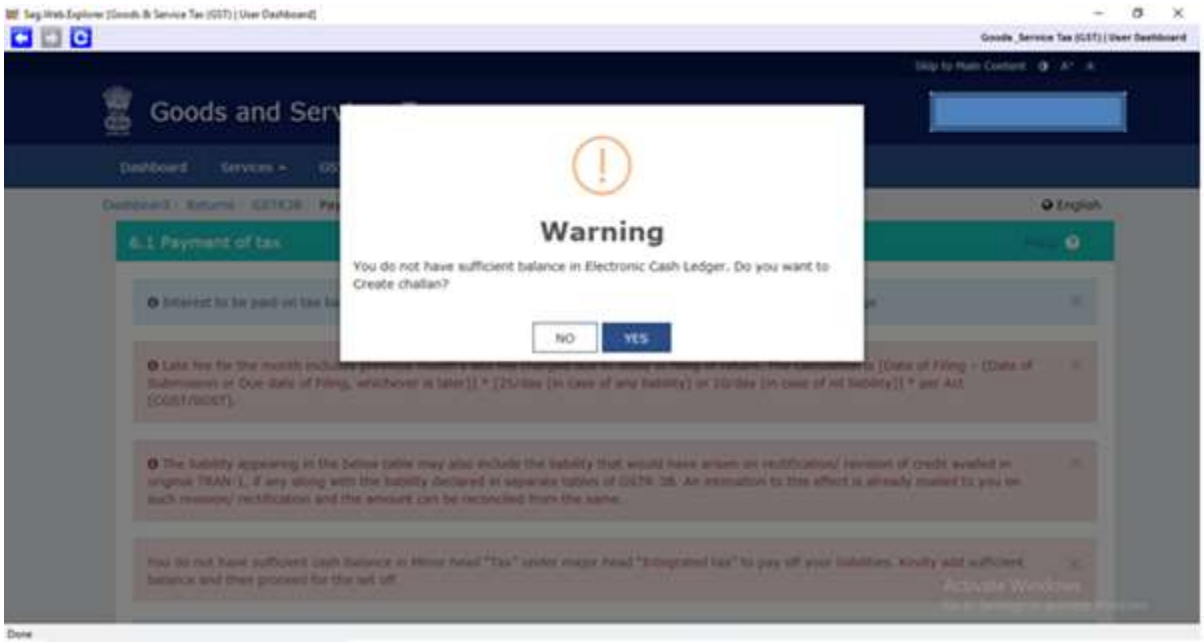
Top

Done

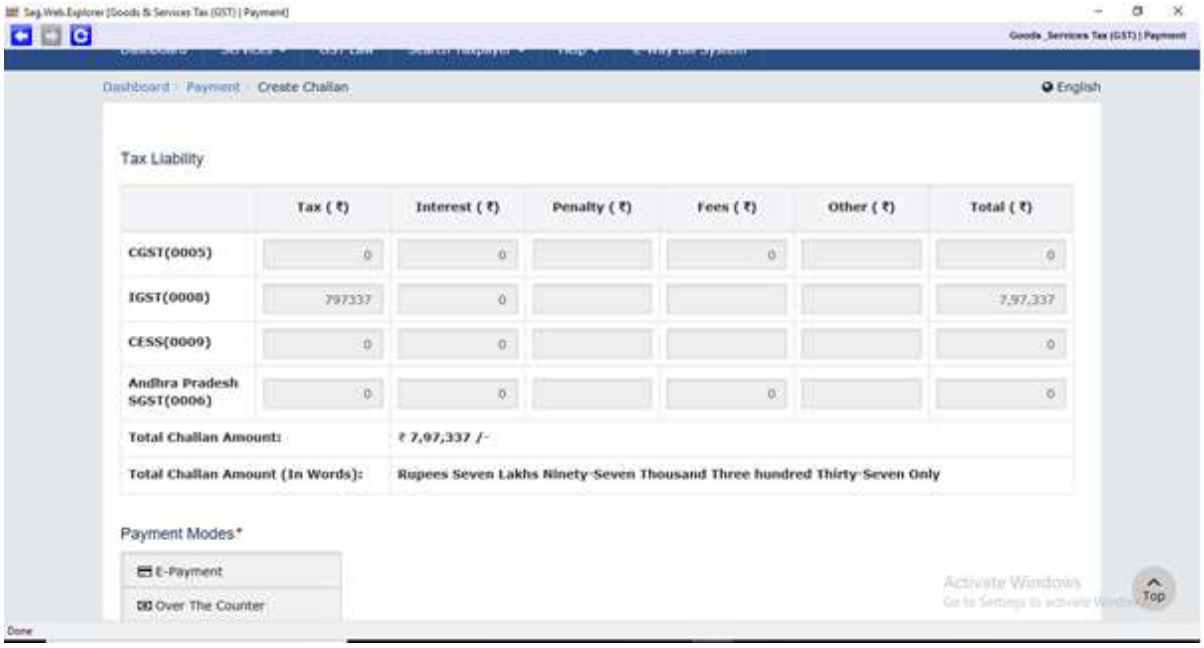
We have now 4 options available

- Back
- Preview Draft GSTR 3B
- Create Challan
- Make Payment/Post Credit to Ledger

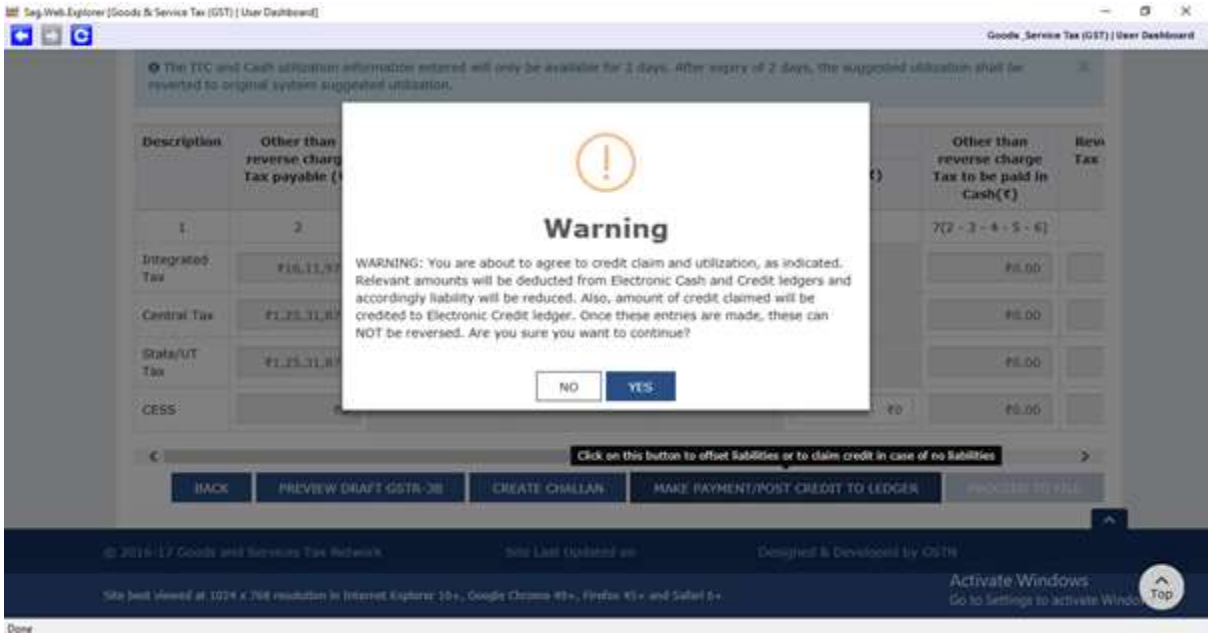
Whenever, balances are not sufficient to offset liability, warning appears as folllows:-



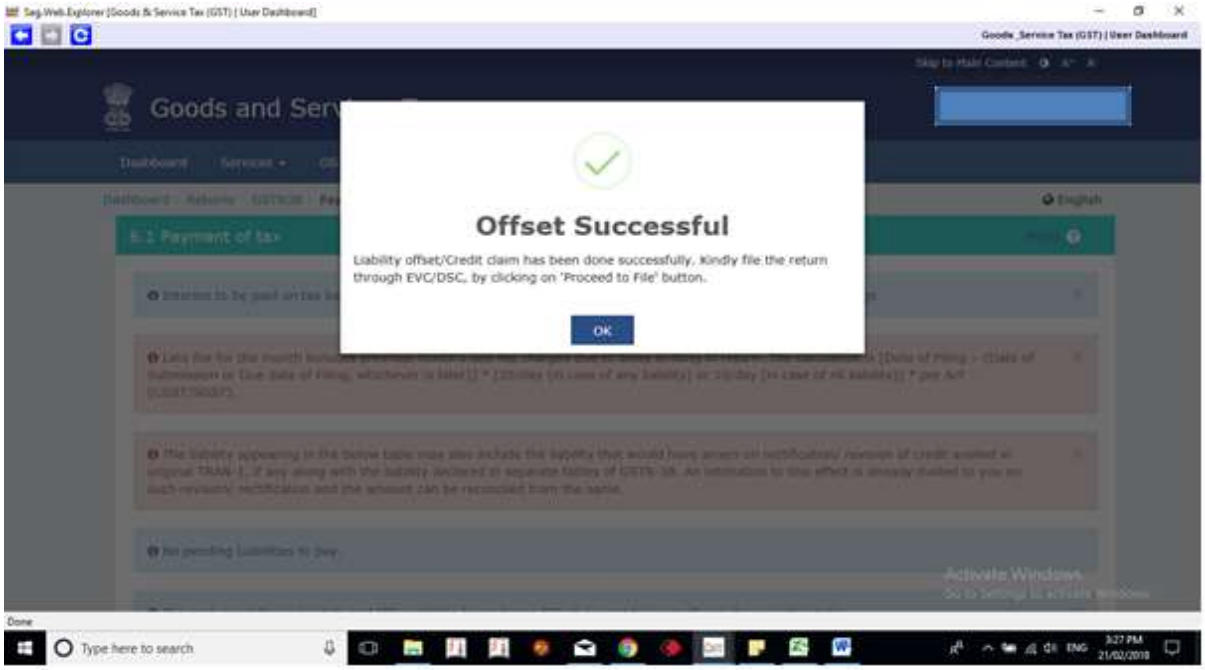
The challan is created filling the necessary taxes or fee or interest or penalty to be paid. This reduces the risk of payment under wrong heads which inturn reduces waiting time for refund of tax paid under wrong head.



When the sufficient balance is available, the following warning appears as soon as ‘Make Payment/Post credit to ledger’ button is clicked.



As soon as balances are offset, the following message appears.

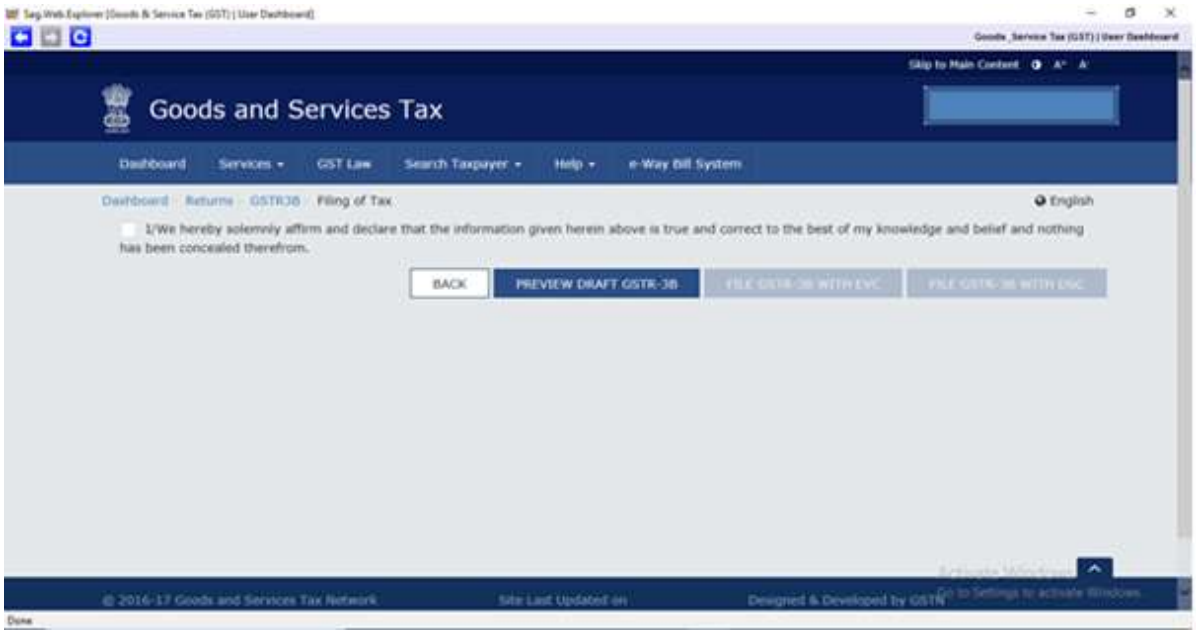


Next is to 'Proceed to file'

Description	Other than reverse charge Tax payable (₹)	Paid through ITC				Other than reverse charge Tax to be paid in Cash (₹)	Reverse charge Tax payable (₹)	Reverse charge Tax to be paid in Cash (₹)	Interest Payable (₹)	Interest to be paid in cash (₹)	Late Fee Payable (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)						
1	2	3	4	5	6	7(2 - 3 - 4 - 5 - 6)	8	9	10	11	12
Integrated Tax	16,11,975.00	7,26,045.00	8,85,930.00	0.00		0.00	1,435.00	1,435.00	0.00	0.00	
Central Tax	1,25,31,871.00	0.00	1,25,31,871.00			0.00	4,258.00	4,258.00	0.00	0.00	0.
State/UT Tax	1,25,31,871.00	0.00		1,25,31,871.00		0.00	4,258.00	4,258.00	0.00	0.00	0.
CESS	0.00				0.00	0.00	0.00	0.00	0.00	0.00	

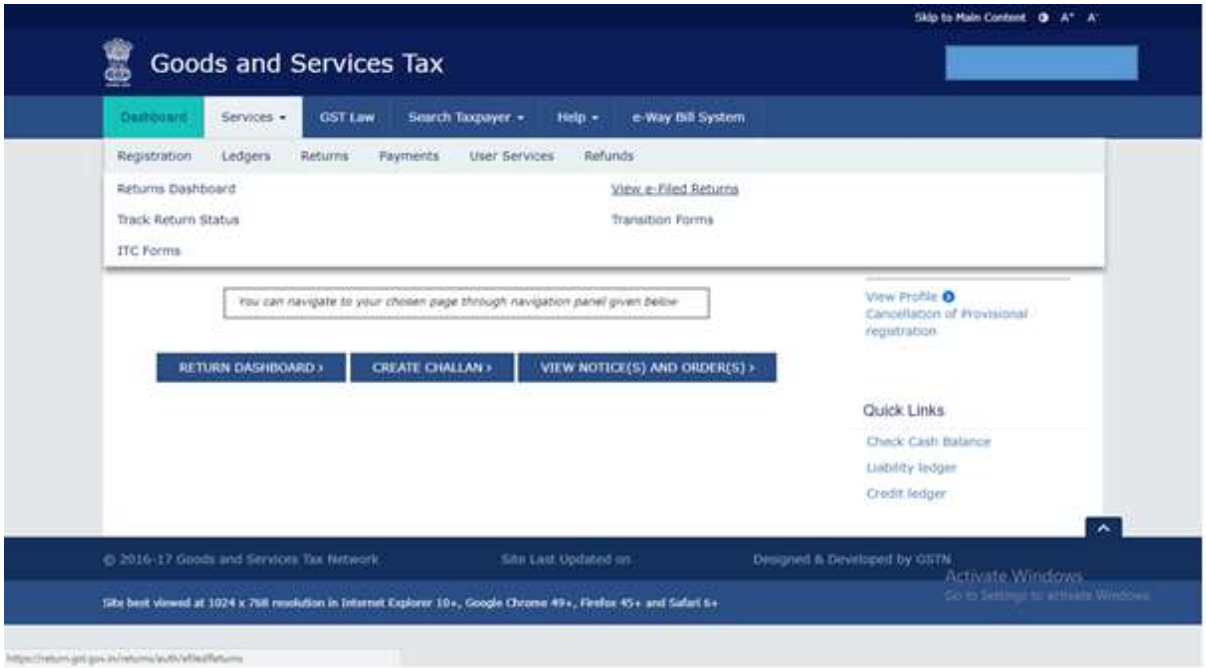
As we are already aware, we have 2 options of signing the return

- EVC (Electronic Verification Code)
- DSC (Digital Signature Certificate)



Date and time of filing along with ARN (Application Reference Number) appears on the screen.

Even one misses to save their ARN after filing of return, now GSTN has provided a facility under head ' Services', then 'Returns' and 'View E-Filed Returns' which lists all the returns filed along with their ARN



Hope GSTN will make more changes to make filing of GSTR really user friendly.