# 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 $\stackrel{\bigcirc}{\smile}$
- 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.

Please answer the following questions to enable us to show relevant sections					
					Indicates Mandatory Fields
A. Do you want to file Nil return?*					Helo
Noteshil return can be filed by you if you have not made any outward supply (commonly known as sale) AND have NOT received (commonly known as purchase) any goodu/cervices AND do not have any tax liability.		Yes	•	NO	Based on your answers, relevant tables of OSTR-38
B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies hable to reverse charge during this tax period? (Table 3.1)*	۲	Yes		NO	will be visible on the next page. You
C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2) $^{\rm c}$	0	Yes	•	NO	previous screen by clicking on Back
D. Do you have any claim/reversal of input tax credit(ITC) on purchase of goods or receipt of services 7 (Table 4)*	۲	Yes		NO	duran.
E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5)*	0	Yes	۲	NO	
F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1)*	0	Yes	•	NO	
G. Do you have any tax liability due to GST TRAN-17(System-populated) (Table 6)*	.0.	Yes		NO	
	BACK	T	ND	ar i	í.

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

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

1					Goods Service Tax (G)	(T)   Uwer Dash
Integrated Tax #16.13.410.00 State/UT Tax #1.25.36.129.00	Central Tax ₹1,25,36,129.00 CESS ₹0.00	Integrated Tax ₹7,26,045.00 State/UT Tax ₹1,29,76,546.00	Central Tax #1,29,76,546.00 CESS #0.00	Integrated Tax 60.00 State/UT Tax 80.00	Central Tax R0.00	
Once you have filled Please click on You may down Click on 'Proce In case of insul provided on the	Insport the relevant tables, please Save GSTR38" on the sumi load and preview/save the ed to payment' to affset you ficient cash balance to set is same screen.	ant Message follow the following steps fo mary page. tart GSTR-28. I liabilities. If the liabilities, challan cre	r filing;- ation facility has been			
After setting of	T labilities, GSTR-38 can be	filed by attaching DSC/EVC BACK	SAVE GSTRJB PREV	VIEW DRAFT GSTR-38	PROCEED TO PAYMENT	
@ 2016-17 Goods and	Services Tax Network.	Site List Upd	ated on .	Designed & Developed by C	ISTN.	

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.

			7.	14-15			
Description			Cash Ledger Balance				Cre
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CES5 (₹)	Total (₹)	Integrated Tax (१)	Ce
Tax	£1,435.00	\$4,358.00	44,358.00	10.00	₹10,151.00	\$7,26,045.00	11
Interest	80.09	₹0.00	₹0.00	80.09	10.00		
Late Fees		₹25.00	₹25.00		150.00		
<							,
O System ha credit utilizati If available co reflected in th Challan* buth	a auto-populated "Tao on. However, you ma wh balance in Electro in last column of the on	to be paid through if y edit the ITC utilizat nic cash ledger is not Table (Addition cash i	TC* fields with optimum u ion. All you change ITC ul sufficient to offset the lin equired). You may create	trication amounts bas situation, the cash to b bilities, additional cash challan for that amou	ed on provisions of t be paid will also get h required for paying ant directly by clicker	the law relating to changed. Nabritty is being g on the "Create	×

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 evaluatie reflected in Challen* bu	cash balance in Electro the last column of the tran	oic cash ledger is not i Table (Addtion cash n	sufficient to offset the ngurred). You may cre	Rabilities, additional caul ote challan for that amou	a required for paying nt directly by clickly	g liability is being ig on the "Create	
O The ITC a reverted to	ed Cash utilization info original system suggest	emation entered will o ted utilization.	riy be available for 2	days. Alber expiry of 2 da	wa, the suggested a	ditration shall be	×
Description	Other than		Paid the	rough ITC		Other than	Revi
	Tax payable (₹)	Integrated Tax (१)	Central Tax ( ( )	State/UT Tax ( ? )	cess (t)	Tax to be paid in Cash(₹)	Tax
1	2	3		5	. 6	7(2 - 3 - 4 - 5 - 6)	
Integrated Tax	\$16,11,975	₹7,26.045	₹8,85,930	10		P0.00	
Central Tax	£1,25,31,871	60	\$1,25,31,871			P0.00	
State/UT Tax	\$1,25,31,871	40		¥1,25,31,871		\$5.00	
CESS	90				ło	¥0.00	
<							>
BAG	C PREVIEW ORA	T GSTR-38 C	REATE CHALLAN	MAKE PAYMENT/POST	CREDIT TO LEDGER	. PROCEEDING IN	N.L.

If available cash ba reflected in the last Challen" button	lance in Electronic cash column of the Table (/	l ledger is not suffice Addition cash required	nt to offset the Rabilitie (). You may create chail	s, additional cash required for that emount do	ared for paying liability rectly by clicking on th	Goode, Service Tax (GS y is being le "Create	T) (User Dashi
O The ITC and Cash reverted to original	i utilization information system suggested utili	i entered will only be action.	available for 2 days, Af	ter expiry of 2 days, t	he suggested utilizatio	n shall be 🛛 🛛	
Reverse charge Tax to be paid in Cash(*)	Interest Payable (1)	Interest to be paid in cash (₹)	Late Fee Payable (९)	Late Fee to be paid in cash (*)	Utilizable Cash balance(₹)	Additional Cash required(t)	
9	10	.11	12	13	.14	15	
£1,435	eo	60			€1,435.00	¥0.00	
64,258	80	e0	40	fo	14,258.00	ŕ0.00	
F4.258	10	\$0	80	70	M.258.00	¥0.00	
10	80	50			<b>₹0.00</b>	¥0.00	
<						,	
BACK	PREVIEW DRAFT GST	R-38 CREATE	CHALLAN MAKE	PAYMENT/POST CREE	OIT TO LEDGER	PROVIDENT DUPINE	-

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 follows:-

E Seg Heb Explore (South & Service Tex (GST) (Vier Darkboard)		- 0 X Goode (Service Tax (CST) ( User Destinant
Goods and Ser		This to the Context (a) A* A
Dettored Services 07 Dettored, Reserve EDITOR, Pr 4.1, Payment of Las	Warning	O Logish
Interiest to be part of the late     O Late fee the the monthly indu- motorement of Over State of Tex	Create challes?     NO     YES	en (Conto pi Paleng - (Conto of a sa s
O The fulfility appearing in the original TRAN(1, if any othing a much meaning/ reclification an	e betwee paties many alles excludes that installing third, would have arrays an exclutionation of ear entit the functing declarged or separate typics of GEDs tak. As economics to the attect of this minimum can be reconciled from the spane.	mont of credit availed po
mus do mut have sufficient and language and these processed for t	h Ballonix as Minor Annal "Ega" under mager Annal "Etilogramid Las" to pay off avoi sole dur nut off	these strains paint authorses

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.

amhboard : Payment - C	reste Challan					Engl
Tax Liability						
	Tax ( १)	Interest ( ?)	Penalty ( ?)	Fees ( ₹)	0ther ( १)	Total ( १)
CGST(0005)	Ó	0		0		0
IGST(0000)	797337	0	[			7,97,337
CESS(0009)	0	0	1			0
Andhra Pradesh SGST(0006)	0	0		0		0
Total Challan Amour	str	₹ 7,97;337 /-				
Total Challan Amour	nt (In Words):	Rupees Seven Lak	as Ninety-Seven The	usand Three hundro	ed Thirty Seven On	ły
Payment Modes*						
E E-Payment						

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

revented to o	espinal avytain aug	gented unitation.			
Description	Other than reverse charg Tax payable (1	()	9	Other than reverse charge Tax to be paid in Cash(f)	Hevo Tax
ŧ.	2	Warning		7(2-3-4+5-6)	
Dutegration Tau	F10.11.97	WARNING: You are about to agree to credit claim and utilization, as indicated. Relevant amounts will be deducted from Electronic Cash and Credit ledgers and		PILOD	
Central Tax	P1.25.31,87	accordingly having will be reduced, which amount or credit claimed will be credited to Electronic Credit ledger. Once these entries are made, these can NOT be inversed. Are you sume you want to continue?		#1.00	
Stata/UT Tax	*1.25.31.30			PE.00	
CESS		100	eo l	40.05	
c		Click on this button to offset liabilities or to claim cred	t in care	of no Sublities	>
BAOK	PREVIEW	DRAFT (SSTR-DE CREATE GRALLAN: MARE RAYMENT/POST CREDIT TO	LLDG EI	10000000000	1
Common and a life street of the		Alexandro Manada Man		Sector (	- ^

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



### Next is to 'Proceed to file'

		charge Tax					than reverse	charge Tax	charge Tax to	Payable (₹)	to be paid in	Fee Payat	
		payable (₹)	Integrated Tax (९)	Central Tax (१)	State/UT Tax (९)	CESS (t)	charge Tax to be paid in Cash (₹)	payable (₹)	be paid in Cash (t)		cash (t)	(1)	
	ĩ	2	3	4	8	62	7(2 - 3 - 4 - 5 - 6)		э	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	0.90		
	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	0.09	0.00	0.00	0.00	0.00		
	<											>	
	BACK	PREVIEW	DRAFT GSTR-1	O CHEATE	CHALLAN	446337	OMEN0/PE		10 (2004)	t in	OCEED TO I	me	
6 20	(6-17 Goods ar	nd Services Tax N	etwork:	Stel	ant Updated on		Ď	minined is 0	eveloped to	COSTN			

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

		Skip to Main Content. O A* A*
🚆 Goods and Services Ta	×	
Duitoure: Services - OST Law Ser	rch Taxpayer • Help • e-Way Bill System	
Registration Ledgers Returns Payment	ts User Services Refunds	
Returns Dashboard Track Return Status TTC Forms	View e-Filed Resuma Transition Forma	
You can navigate to your chosen	page through navigation panel given below	Vew Profile O
		regutration
RETURN DASHBOARD > CREATE (	DIALLAN > VIEW NOTICE(5) AND ORDER(5) >	Regultration Quick Links
RETURN DASHBOARD > CREATE (	DHALLAN > VIEW NOTICE(S) AND ORDER(S) >	Cuick Links
RETURN DASHBOARD > CREATE (	DIALLAN > VIEW NOTICE(5) AND ORDER(5) >	Chulck Links Chulck Cash Balance Liabhty iedger Credit ledger
RETURN DASHBOARD > CREATE O	Ster Last Optided on D	regultration Quick Links Check Cash Balance Liability ledger Credit ledger Credit ledger

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