



**Damania & Varaiya**  
Chartered Accountants

## GST ALERT

This is in continuation of our GST Alert XXVIII dt. 10/08/17 & XXVIII-A dt. 14/08/17.

After we emailed GST Alert XXVIII, it was informed that transitional credit of Excise / service tax / VAT / Entry tax, as on 30<sup>th</sup> June 2017, can be claimed in form 3-B of July 17 subject to conditions specified in GST Alert XXVII-A.

Hence to accommodate aforesaid transitional credit, we have attached revised template of form 3-B and sheet of relevant instructions.

Kindly send your data of July & August 2017 accordingly.

**Damania & Varaiya**

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Branch-Pune



For any queries email at [consult@dnvca.com](mailto:consult@dnvca.com)

Date: 17<sup>th</sup> August, 2017

Name of RTP : S Vinodkumar Diamond Private Limited  
 GST no of RTP : 27AAICSS514N1ZW  
 Return for the month :July 2017

Sr. No	Particulars	Rate of GST	Place of Supply	Value	SGST/ UTGST	CGST	IGST	Cess	Total
<b>A Outward Supplies - Taxable (including Debit/Credit notes/Advance/Advance adusted)</b>									
<b>A1 Intra-state Supply (including debit/Credit notes)</b>									
a	<b><u>Taxable Intra-state supply to Registered Persons</u></b>								
	Supply liable @ _____	3%		-	-	-			
	Supply liable @ _____	18%		-	-	-			
b	<b><u>Taxable Intra-state supply to Unregistered Persons</u></b>								
	Supply liable @ _____	18%		-	-	-			
	Supply liable @ _____	18%		-	-	-			
c	<b><u>Intra-state Supply to Composition Taxable Persons</u></b>								
	Supply liable @ _____	18%		-	-	-			
	Supply liable @ _____	18%		-	-	-			
d	<b>Total of Intra State Supply (d= a+b+c)</b>			-	-	-	-	-	-
<b>A2 Inter-state Supply (including Debit/Credit notes/Advance/Advance adusted) (Statewise details require)</b>									
e	<b><u>Taxable Inter-state supply to Registered Persons</u></b>								
	Supply liable @ _____	3%		-	-	-			
	Supply liable @ _____	18%		-	-	-			
f	<b><u>Taxable Inter-state supply to Unregistered Persons</u></b>								
	Supply liable @ _____	18%		- Supply liable @ _____					18%
	-								
g	<b><u>Inter-state Supply to Composition Taxable Persons</u></b>								
	Supply liable @ _____	18%		- Supply liable @ _____					18%
	-								
h	<b><u>Supply to UIN holder (UN Agencies or Foreign Embassies)</u></b>								
	Supply liable @ _____	18%		- Supply liable @ _____					18%
	-								
i	<b>Total of Inter State Supply (h=e+f+g)</b>			-	-	-	-	-	-
j	<b>Total of Total Outward Supply Taxable (j=d+i)</b>			-	-	-	-	-	-

<b>B Outward Supplies - Zero rated (Exports/Supply to SEZ) (including Debit/Credit notes/Advance/Advance adusted)</b>							
k	<u>Zero Rated Supply - Exports with IGST</u>						
	Supply liable @ _____	18%		-	-	-	-
	Supply liable @ _____	18%		-	-	-	-
l	<u>Zero Rated Supply - Exports without IGST</u>			-			-
m	<u>Zero Rated Supply - Supply to SEZ with IGST</u>						
	Supply liable @ _____	18%		-	-	-	-
	Supply liable @ _____	18%		-	-	-	-
n	<u>Zero Rated Supply - Supply to SEZ without IGST</u>			-			-
o	<b>Total of Total Outward Zero Rated Supply (n= total of k to n)</b>			-			-
<b>C Outward Supplies - Nil Rated/Exempted (including Debit/Credit notes)</b>							
	<u>NIL/ Exempted Supply</u>			-	-	-	-
<b>D Outward Supplies - Non GST items (including Debit/Credit notes)</b>							
	<u>Supply of Petroluem Products/Liquor</u>			-	-	-	-
E	<b>Total Outward Supplies (including Debit/Credit notes)</b> (E= A+B+C+D)			-	-	-	-

Name of RTP \_\_\_\_\_ GST

no of RTP \_\_\_\_\_

Return for the month \_\_\_\_\_

Sr. No	Particulars	Rate of GST	Value	SGST/UTGST	CGST	IGST	Cess	Total
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**A Inward Supply - Forward Charge (including debit/credit notes)**

*GST Paid on Intra-state Inward Supply (not liable for*

**A1 Reverse GST)**

**a Taxable supply from Registered Persons**

Supply liable @ _____	3%	-	-	-	-	-	-	-
Supply liable @ _____	0.25%	-	-	-	-	-	-	-
Supply liable @ _____	18.00%	-	-	-	-	-	-	-
Supply liable @ _____	5.00%	-	-	-	-	-	-	-
Supply liable @ _____	12.00%	-	-	-	-	-	-	-
Supply liable @ _____	28.00%	-	-	-	-	-	-	-

**b Taxable Intra state supply from ISD**

Supply liable @ _____	18%	-	-	-	-	-	-	-
Supply liable @ _____	18%	-	-	-	-	-	-	-

**c Tax Paid on Forward Charge on Intra-state supply (c=a+b)**

		-	-	-	-	-	-	-
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**A2** *GST Paid on Inter-state Inward Supply (not liable for Reverse GST)*

<b>d</b>	<b><u>Taxable supply from Registered Persons</u></b>							
	Supply liable @ _____	3%	-	-	-	-	-	-
	Supply liable @ _____	0.25%	-	-	-	-	-	-
<b>e</b>	<b><u>Zero Rated Supply - Supply received by SEZ with IGST</u></b>							
	Supply liable @ _____	18%	-	-	-	-	-	-
	Supply liable @ _____	18%	-	-	-	-	-	-
<b>f</b>	<b><u>Taxable Inter state supply from ISD</u></b>							
	Supply liable @ _____	18%	-	-	-	-	-	-
	Supply liable @ _____	18%	-	-	-	-	-	-
<b>g</b>	<b><u>Import of Goods</u></b>							
	Supply liable @ _____	3%	-	-	-	-	-	-
	Supply liable @ _____	0.25%	-	-	-	-	-	-
<b>h</b>	<b><u>Tax Paid on Forward Charge on Inter-state supply (h=d+e+f+g)</u></b>		-	-	-	-	-	-
<b>i</b>	<b><u>GST Paid on Forward Charge (i=h+c)</u></b>		-	-	-	-	-	-

**B** *Inward Supply - Reverse Charge (including debit/credit notes)*

**B1** *GST Paid on Intra-state Inward Supply (liable for Reverse GST)*

<b>a</b>	<b><u>Taxable supply from Registered Persons - As per RCM Computation</u></b>							
	Supply liable @ _____	18%	-	-	-	-	-	-
	Supply liable @ _____	18%	-	-	-	-	-	-
<b>b</b>	<b><u>Taxable supply from Unregistered Persons- As per RCM Computation</u></b>							
	Supply liable @ _____	18%	-	-	-	-	-	-
	Supply liable @ _____	18%	-	-	-	-	-	-
<b>c</b>	<b><u>Tax Paid on Reverse Charge on Intra-state supply (c=a+b)</u></b>		-	-	-	-	-	-

<b>B2</b>	<b><u>GST Paid on Inter-state Inward Supply (liable for Reverse GST)</u></b>						
d	<b><u>Import of Service - As per RCM Computation</u></b>						
	Supply liable @ _____	18%	-				
	Supply liable @ _____	18%	-				
e	<b><u>Taxable supply from Registered Persons - As per RC   Computation</u></b>						
	Supply liable @ _____	18%	-				
	Supply liable @ _____	18%	-				
f	<b><u>Taxable supply from Unregistered Persons- As per RC \ Computation</u></b>						
	Supply liable @ _____	18%	-				
	Supply liable @ _____	18%	-				
g	<b>Tax Paid on Reverse Charge on Inter-state supply (g=d+e+f)</b>						
			-			-	-
h	<b>Tax Paid on Reverse Charge (h=g+c)</b>						
			-			-	-
C	Supply from Composition Taxable Persons (including Debit/Credit notes)						
			-				-
D	Zero Rated Supply - Supply received SEZ without IGST (including Debit/Credit notes)						
			-				-
E	NIL Rated / Exempted Inward Supply (including Debit/Credit notes)						
			-				-
F	Outward Supplies - Non GST items (including Debit/Credit notes)						
			-				-
G	<b>Total Inward Supplies (including Debit/Credit notes) (E= A+B+C+D)</b>						
			-			-	-

Name of RTP \_\_\_\_\_  
 GST no of RTP \_\_\_\_\_  
 Return for the month \_\_\_\_\_

**Computation of GST Payable on Reverse Charge**

Sr. No	Particulars	Rate of GST	Value	SGST/UTGST	CGST	IGST	Cess	Total
<b>A Reverse Charge payable on Intra-state Supplies (including Debit/Credit notes/Advance/Advance adjusted)</b>								
A1	<i>Taxable Intra-state supply from Registered Persons (including Debit/Credit notes/Advance/Advance adjusted)</i>							
a	Payment to Advocate/Advocate firm	18%						-
b	Payment to Goods Transport Agency exceeding Rs 750/-	5%						-
c	Payment for Sponsorship (Corporate or Partnership firm)	18%						-
c	Payment to Non-employee director	18%						-
e	<b>Total Reverse Charge on Intra State Supply by RTP (e = a+b+c+d)</b>		-	-	-	-	-	-
A2	<i>Taxable Intra-state supply from Unregistered Persons (including Debit/Credit notes/Advance/Advance adjusted)</i>							
f	Goods as per HSN code	0%						
g	Service as per SAC code	18%	-	-	-			
h	<b>Total Reverse Charge on Intra State Supply by UP (h=f+g)</b>		-	-	-	-	-	-
<b>B Reverse Charge payable on Inter-state Supplies (including Debit/Credit notes/Advance/Advance adjusted)</b>								
B1	<b>Import of Service</b>							
a	Import freight payable to freight forwarders located outside India							
c	Other Payments to Non Resident for Import of Service	18%	-					
d	<b>Total Reverse Charge on Import of Service (d=a+b+c)</b>		-	-	-	-	-	-

B2	<u>Taxable Inter-state supply from Registered Persons(including Debit/Credit notes/Advance/Advance adjusted)</u>						
e	Payment to Advocate/Advocate firm						-
f	Payment to Goods Transport Agency exceeding Rs 750/-						-
g	Payment for Sponsorship (Corporate or Partnership firm)						-
h	Payment to Non-employee director						-
i	Total Reverse Charge on Inter State Supply by RTP (i=e+f+g+h)		-	-	-	-	-
B3	<u>Inter- State Supply by Unregistered Person (including Debit/Credit notes/Advance/Advance adjusted)</u>						-
j	<u>Goods as per HSN code</u>						
k	<u>Service as per SAC code</u>	0.00%					
l	Total Reverse Charge on Inter State Supply by UP (l=j+k)		-	-	-	-	-
C	Total Reverse Service tax payable (A1+A2+B1+B2+B3)		-	-	-	-	-



Name of RTP \_\_\_\_\_

GST no of RTP \_\_\_\_\_

Return for the month \_\_\_\_\_

	Particulars	SGST/UTGST	CGST	IGST	Cess	Total
<b>A</b>	<b><u>Credit available in Transitional Provisions for tax paid in earlier laws</u></b>					
	Carried forward setoff in VAT/Entry tax Return					
	Carried forward Cenvat Credit as per Excise Return					
	Carried forward Cenvat Credit as per S. tax Return					
	Actual Excise/SAD/CVD in Stock on 30/06/2017					
	Presumptive (40%) Excise in Stock on 30/06/17 to the extent sold during the month					
	Presumptive (60%) Excise in Stock on 30/06/17 to the extent sold during the month					
	Service Tax earlier disallowed for non payment to service provider within 3 month, now paid					
	Others					
	Transitional Provisional Credit available	-	-	-	-	-
<b>B</b>	<b><u>Input Tax Credit for the month</u></b>					
Add	ITC as per Inward Sheet	-	-	-	-	-
<b>C</b>	<b>Total Credit Available (C = A + B)</b>	-	-	-	-	-
<b>D</b>	<b><u>ITC for non payment within 180 days</u></b>					
Less:	Reversal of ITC claimed earlier (negative figures)					
Add:	Reclaim of ITC Reversed earlier					
	Net ITC for non payment within 180 days	-	-	-	-	-
<b>E</b>	<b><u>ITC due to mismatch</u></b>					
Less:	Reversal of ITC claimed earlier					
Add:	Reclaim of ITC Reversed earlier					
	Net ITC for mismatch of credit	-	-	-	-	-
<b>F</b>	<b>Net ITC available (F = C+D+E)</b>					

**G Block ITC in respect of following supply**

i	Supply for Personal Consumption (non business Purpose)	-	-	-	-	-
ii	Supply for Exempted Outward Supply	-	-	-	-	-
iii	Vehicle and Other Conveyance	-	-	-	-	-
iv	Food or Catering Expenses	-	-	-	-	-
v	Beuty Treatement/Plastic Surgery	-	-	-	-	-
vi	Club Membership	-	-	-	-	-
vii	Health & fitness Center Membership	-	-	-	-	-
viii	Rent a Cab	-	-	-	-	-
ix	Life & Health Insurance for Employees	-	-	-	-	-
x	Free Gifts/ Free Samples	-	-	-	-	-
xi	Goods Written off/Destroyed	-	-	-	-	-
	Total of Block Credit (Total of (i) to (xi))	-	-	-	-	-

H Net ITC availabel for utilisation (F-G) - - - - -

**I ITC utilised Towards**

i	SGST/UTGST	-	-	-	-	-
ii	CGST	-	-	-	-	-
iii	IGST	-	-	-	-	-
iv	Cess	-	-	-	-	-
	ITC Utilised (Total of ((i) to (iv))	-	-	-	-	-

ITC to be carried forward to next tax period



## **Notes for GST Return 3B Templates**

- 1) Government of India has prescribed filing of Consolidated Summarised Return in form no 3B, which consist of data for Inward as well as Outward Supply effected during the month of July 2017 and August 2017. Due date of filing this Return GSTR 3B is as under:

Return for July 2017:            20<sup>th</sup> August 2017  
Return for August 2017:        20<sup>th</sup> September 2017

- 2) All Registered Taxable persons "RTP" (Other than Persons opting for Composition scheme, Input Service Distributor and casual taxable persons) are required to furnish monthly GSTR 1, GSTR 2 and GSTR 3 as per prescribed format. Due date of filing of such GST Returns for the month of July 2017 and August 2017 are as under:

### **For July-2017.**

GSTR1 – 5<sup>th</sup> September, 2017  
GSTR2 – 10<sup>th</sup> September, 2017  
GSTR3 – 15<sup>th</sup> September, 2017

### **For Auguts-2017.**

GSTR1 – 20<sup>th</sup> September, 2017  
GSTR2 – 25<sup>th</sup> September, 2017  
GSTR3 – 30<sup>th</sup> September, 2017

- 3) We have attached herewith excel sheet named "Templates 3B", which every registered taxable person is required to fill up from their accounting system. This template consists of following work sheets namely:
  - a) "Outward Supply" (Prepared from Sales Register)
  - b) "Inward Supply" (Prepared from Purchase and Expense Register)
  - c) "RCM Computation" (Prepared from Purchase and Expense Register)
  - d) "Computation of ITC" (ITC Ledger)
  - e) "GST Payment" (Final Computation of GST Payment and ITC adjustments)
- 4) Instruction for filling in "Outward Supply" Sheet:
  - a) This sheet is to be prepared from Sales register and shall also include figures of other amount credited to profit & loss account or fixed assets accounts, if such amount is not included in sales register.
  - b) In case of taxable supply, it is mandatory to fill in data, rate wise applicable to such supply.
  - c) In case of Inter-state taxable supply, it is mandatory to provide data state wise based on place of supply.
  - d) Value of Outward Supply includes price charged for supply of goods or services, including expenses recovered including reimbursement of expenses

(Other than as pure agent) included either in Tax Invoice or Debit Notes. Discounts given in tax invoice are required to be reduced from Value of Supply.

- e) Value of Outward supply shall include figures of tax invoice, debit notes, advance received during the month (except it is adjusted against supply in the same month) and it should be reduced by credit notes and adjustment of advance received in earlier month.
- f) Based on data fed in this sheet, Tax Liability under each of GST law will be computed and accordingly it would be reflected in "GST Payment" Sheet.

5) Instruction for filling in "Inward Supply" Sheet:

- a) This sheet is to be prepared from Purchase register or expense register and shall also include figures of amount debited to profit & loss account or fixed assets accounts, if such amount is not included in the purchase or expense register.
- b) In this sheet, inward supply data should be separately fed for supply liable for Forward Charge and Supply liable for Reverse charge. Based on the data fed in this sheet, total tax paid may be available for Input tax credit for the month. Total tax paid computed in this sheet, will be reflected in ITC computation sheet.
- c) In case of taxable supply, it is mandatory to feed data rate wise applicable to each supply. Reverse charge applicable is required to be computed in "RCM Computation" sheet and summary of that sheet would be reflected in Inward supply Sheet.
- d) Value of taxable supply should include all charges reflected either in Invoice or debit note issued by supplier, whether as price charged for such supply or recovering expenses from such supply, which are considered for levy of GST. Discount either shown in invoice, debit note or credit note issued by supplier, is require to be reduced from value of taxable supply.
- e) In case of Value of inward taxable supply, which are liable for reverse charge, value of supply should include the amount advance paid (not adjusted against supplied made in the same month) and the same are required to be reduced for such advance adjusted. GST Paid on advance paid by supplier would not be eligible for claiming setoff till the final supply is received.

6) Instruction for filling data in "RCM Computation" Sheet:

- a) This sheet is to compute GST payable on inward supply of taxable goods or taxable services, liable for RCM. RCM is not applicable in case of tax free supply received from unregistered persons. Data in this sheet is to be fed rate wise. Data to be fed is required to bifurcate whether supply liable for reverse charge is intra-state supply or inter-state supply.

- b) In case of Intra-state supply, RTP is required to feed details of supply by registered person and supply by unregistered person separately. If specified services like supply of service by advocate, goods transport agency, sponsorship service, services provided by government or local authority or services provided by director are from those registered under GST, then figures of such supply is to be specified as supply from registered persons, otherwise all intra-state supplies are require to be classified under inward supply from unregistered person.
  - c) In respect of inter-state supply, RTP is required to feed inward supply into three tables namely inwards supply for import of service, supply by registered person and supply by unregistered person. In respect of supply of service by a person located outside India, one has to determine whether place of supply of such service is located in India or not. If place of supply is within India, then only reverse GST would be applicable and computed. Inward supply from registered person or unregistered person is required to bifurcate based on principle stated in earlier paragraph.
  - d) In respect of reverse charge applicable on supply by unregistered person, government has provided limit of Rs 5,000/- in a day from all unregistered vendors taken together for **Intra-state supply only**. So if intra-state supply from unregistered person in a day is less than Rs 5,000/- then the said data is not to be fed in this sheet. However, if it exceeds Rs 5,000/- per day then the entire supply is required to be included in the sheet for computation of RCM.
  - e) In case of inward taxable supply of goods or services from unregistered person (UP), not exceeding Rs. 1,000/- for each supply, it is recommended to compute GST @ 18% instead of computing GST based on their HSN / SAC Code.
  - f) In case of reverse charge of GST payable on services of Goods Transport Agency for transporting of goods by Road and for Transporting goods by Vessels, would be GST @ 5%.
- 7) Instructions for feeding data in "ITC Computation" sheet:
- a) ITC computation sheet starting with Tax paid on inward supply is based on data fed in 'Inward Supply" sheet.
  - b) ITC computation in respect of tax paid on reverse charge shall be available based on the self-generated invoice, subject to payment of tax. So if RTP has not discharged reverse GST by due date, then he is not entitled to claim ITC in respect of his liability under Reverse Charge Mechanism. So input tax credit in respect of RCM not paid by him is required to be reduced from the total tax payable, eligible as Input tax credit. The said ITC is required to be claimed in the return for the month in which such tax is paid.

- c) RTP is allowed to claim credit in respect to "Transitional Provisions" based on his filing of "TRAN-1" and "TRAN-2" with GST site. Based on data fed in such forms, one has to claim credit in respect of such credit.
  - d) ITC in respect of non-payment to supplier within 180 days from the date of invoice and which is already claimed under GST, then such ITC is proportionately required to be reversed with interest and it can be reclaimed on subsequent payment to such supplier. In similar manner, ITC in respect of mismatch of credit is required to be reduced from ITC and it can be reclaimed once it is matched by GST network. **This data is not required to be fed for filling up Template of 3B for the month of July and August 2017.**
  - e) Every RTP is required to identify tax paid on supply which are covered under blocked credit under each head listed in ITC computation Sheet, which will be reduced from total tax paid during the month.
  - f) Balance ITC would be allowed to be utilised towards discharging liability under various GST. Note that ITC in respect to SGST and CGST are not allowed to be cross utilised and none of GST except Compensation Cess is allowed to be adjusted against any GST except for compensation cess.
- 8) Instructions for feeding data in "GST Payment" sheet:

This sheet will compute final tax liability under forward charge as well as under reverse charge. Based on this sheet, one has to discharge payment under GST. Note that Tax liability under Forward charge is allowed to be adjusted towards ITC available and RTP is compulsorily required to pay tax liability under Reverse Charge.

- 9) Instruction for payment of GST:
- a) Under GST, every RTP is required to generate payment challan by logging in to GST website i.e. [www.gst.gov.in](http://www.gst.gov.in). To create challan, one has to use tab "Create Challan" appearing immediately after login into GST site or one may go to "Services" and choose "Payments" and select "Create challan". On selection of "Create challan", challan will appear, where RTP is required to feed data for payment of various taxes under GST as well as payment of interest, Penalty, fees and others amount. It is advisable to use separate challan for making payment under Forward charge and Reverse charge.
  - b) RTP is also required to choose his payment options out of the following before generating challan:
    - i. E- Payment
    - ii. Over the Counter (Not exceeding Rs 10,000/- per challan)
    - iii. NEFT/RTGS

- c) On generation of challan, unique CPIN number will be generated for each challan and such challan is required to be paid within 15 days from the date of generation of challan or otherwise such CPIN will get cancelled on GST website. Once this challan is generated, then one may go to "challan history" and search the relevant challan generated within 15 days and make payment by activating that challan.
- d) In case of E-payment, RTP is allowed to make payments from following banks through net banking:
- Allahabad Bank, Axis Bank, Andhra Bank
  - Bank of India, Bank of Baroda, Bank of Maharashtra
  - Central Bank of India, Canara Bank, Corporation Bank
  - Dena Bank
  - HDFC Bank
  - ICICI Bank, IDBI Bank, Indian Bank, Indian Overseas Bank
  - Jammu & Kashmir Bank
  - Punjab & Sind Bank, Punjab National Bank
  - Oriental Bank of Commerce
  - State Bank of India, Syndicate Bank
  - Union Bank of India, Uco Bank, United Bank of India.
  - Vijaya Bank
- e) In case of payment by NEFT/RTGS, RTP is require to create challan first with NEFT/RTGS as his payment option and send the bank with NEFT/RTGS instructions feed into the challan. After payment made through NEFT and RTGS, UTR number is require to feed after selection of relevant challan.
- f) It is advised to make payment 3 days before the actual due date of payment, as government has intimated that challan will appear in GST website after 3 days from the date of its payment.

Kindly comply with above guidelines for smooth & timely compliance.