GSTR-3

GST RETURN

[To be furnished by the 20th of the month]

[Other than compounding taxpayer / ISD]

TAXPAYER DETAILS

1. GSTIN

....

2. Name of Taxpayer.....................................

3. Address

[S. Nos. 1, 2 and 3 shall be auto populated on logging]

4. Period   Month...............   Year..................

5. TURNOVER DETAILS

(figures in Rs)

A.	Gross Turnover	
B.	Export Turnover	
C.	Exempted Domestic Turnover	
D.	Nil rated Domestic Turnover	
E.	Non GST Turnover	
F.	Net Taxable Turnover	

6.Outward Supplies

6.1 Inter-state supplies to Registered taxpayers   (Auto populated from GSTR-1)

(figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods				
Services				

Note: To be auto-populated from Table 5 plus Table 8 plus Table 10 of GSTR-1

6.2 Intra-State Supplies to Registered taxpayers   (Auto populated from GSTR-1)

Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	CGST	SGST
(1)	(2)	(3)	(4)
Goods			
Services			

Note: To be auto-populated from Table 5 plus Table 8 plus Table 10 of GSTR-1

6.3 Inter-State Supplies to Consumers   (Auto populated from GSTR-1)

(including unregistered Government Departments / persons dealing in exempted / NIL rated/ non GST goods or services)

(figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)
Goods				
Services				

Note: To be auto-populated from Table 6 plus Table 7 plus Table 8 plus Table 10 of GSTR-1

6.4 Intra-State Supplies to Consumers   (Auto populated from GSTR-1)

(figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt and Non GST)	Value	CGST	SGST
(1)	(2)	(3)	(4)
Goods			
Services			

Note: To be auto-populated from Table 7 plus Table 8 plus Table 10 of GSTR-1

6.5 Exports (including deemed exports)   (Auto populated from GSTR-1)

(figures in Rs)

Description	Taxable Value	IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)
Goods				
Without payment of GST				

With Payment of GST				
Services				
Without payment of GST				
With Payment of GST				

Note: To be auto-populated from Table 11 of GSTR-1

6.6 Revision of supply invoices pertaining to previous tax period (including post sales discounts or any clerical/other errors)

[Auto populated from GSTR11

(figures in Rs)

Invoice No	Invoice Date	Differential Value (Plus or Minus)	IGST	CGST	SGST	Additional Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Goods

Services

Note: To be auto-populated from Table 9 of GSTR-1

6.7 Total tax liability on outward supplies   (Auto Populated from the Tables above)

(figures in Rs)

Value	IGST	CGST	SGS	Additional Tax
(1)	(2)	(3)	(4)	(5)

Goods

Services

Note: To be auto-populated from Tables 6.1 to 6.6 above of this Return

7. Inward supplies

7.1 Inter-State supplies received   (Auto-populated from GSTR2)

(figures in Rs)

State Code	Rate of Tax (Rate wise-Including Nil, exempt and non-GST)	Value	IGST	ITC of IGST available in the current	Addl Tax
(1)	(2)	(3)	(4)	(5)	(6)

Goods_Inputs

Capital goods

Services

Note: To be auto-populated from Table 4 plus Table 7 plus Table 9 of GSTR-2

7.2   Intra-State supplies received   (Auto populated from GSTR -2)

(figures in Rs)

Rate of Tax (Rate wise-Including Nil, exempt, compounding dealer and non-GST)	Value	CGST	SGST	ITC-CGST available in current month	ITC-SGST available in current month
(1)	(2)	(3)	(4)	(5)	(6)

Goods_ Inputs

Capital Goods

Services

Note: To be auto-populated from Table 4 plus Table 7 plus Table 9 of GSTR-2

7.3   Imports   (Auto populated from GSTR -2)

(figures in Rs)

	Assessable Value	IGST	ITC- IGST available in current month
(1)	(2)	(3)	(4)
Goods_ inputs			
Capital goods			
Services			

Note: To be auto-populated from Table 5 plus Table 6 of GSTR-2

7.4   Revision of purchase invoices pertaining to previous tax period (including post sales discounts received or any clerical / other errors   (Auto populated from GSTR-2)

(figures in Rs)

Differential Value (+/-)	CGST	SGST	IGST	Additional Tax
(1)	(2)	(3)	(4)	(5)

Goods_ Inputs

Capital goods

Services

Note: To be auto-populated from Table 8 of GSTR-Z

7.5 Total Tax liability on inward supplies on reverse charge

(figures in Rs)

Value	CGST	SGS	IGST	Additional Tax
(1)	(Z)	(3)	(4)	(5)

Goods

Services

Note: To be auto-populated from Table 6 of GSTR-Z

8   Total Tax liability for the month (Table 6.7 plus Table 7.5 of this Return)

(figures in Rs)

Value	CGST	SGS	IGST	Additional Tax
(1)	(Z)	(3)	(4)	(5)

Goods

Services

9.   TDS credit received during the month (Auto-populated from GSTR-Z)

(figures in Rs)

GSTIN/ GDI/of TDS deductor	TDS Certificate		IGST		CGST		SGST	
	No	Date	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(3)		(4)	(5)	(6)	(7)	(8)	(9)

Note: To be auto-populated from Table 11 of GSTR-Z

10. ITC received during the month (auto populated from ITC Ledger)

(figures in Rs)

IGST		eGST		SGST	
Rate	Tax	Rate	Tax	Rate	Tax
(2)	(3)	(4)	(5)	(6)	(7)

11. Tax, fine and penalty paid (auto-populated from cash and ITe ledger)

(figures in Rs)

S. No.	Description	IGST	eGST	SGST	Addl Tax
(1)	(2)	(3)	(4)	(5)	(6)
1.	ITe Reversal paid (On account of adjustment)				
2.	ITe Reversal paid (On account of mismatch)				
3.	Interest				
4.	Tax for previous Tax periods				
5.	Tax for current Tax period				
6.	Late fee				
7.	Penalty				
	Debit Nos. in Ledger				
1.	In cash Ledger				
2.	In ITe ledger				

12. Refunds claim of excess ITe in specified cases and excess tax paid earlier

(1)	eGST	SGS	IGST
	(2)	(3)	(4)
Refund of ITe accumulation claimed in specified cases			
Refund of excess amount of tax paid earlier			
Refund from cash ledger			
Bank Account Number=			

*This should be one of the bank accounts mentioned in the GSTIN

Usual declaration

Signatures of Authorized Person