# Form GSTR-3

*[See Rule….]*

**MONTHLY RETURN**

## TAXABLE PERSON DETAILS

1. **GSTIN** …………………….

2. **Name of Taxable Person………………………….**

3. **Address**

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

**4. Period** **Month…………… Year……………..**

# Part A

## 5. TURNOVER DETAILS

**(figures in Rs)**

| | | |
|---|---|---|
| A. | Taxable Turnover | |
| B. | Export Turnover | |
| C. | Nil rated and Exempted Turnover | |
| D. | Non GST Turnover | |
| E. | Total Turnover [A to D] | |

## 6. Outward Supplies

### 6.1 Inter-state supplies to Registered Taxable Persons          (Auto populated from GSTR-1)

(figures in Rs)

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

### 6.2  Intra-State Supplies to Registered Taxable Persons          (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 | | | |
| | | | |

### 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 |
|---|---|---|---|
| Goods | | | |
| | | | |
| Services | | | |

| | | | |
|---|---|---|---|
| | | | |

## 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 | | | |
| | | | |

## 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 | | | | |

**6.6 Revision of supply invoices/Credit notes/Debit notes and others pertaining to previous tax period (including post sales discounts or any clerical/other errors)**

[Auto populated from GSTR1]

(figures in Rs)

| Month | State Code | Document type (Invoice/Debit note/Credit note) | Number | Date | Differential Value (Plus or Minus) | IGST | CGST | SGST |
|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| **Goods** | | | | | | | | |
| | | | | | | | | |
| **Services** | | | | | | | | |
| | | | | | | | | |

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

(figures in Rs)

| Month | Value | IGST | CGST | SGST |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| **Goods** | | | | |
| | | | | |
| **Services** | | | | |
| | | | | |

## 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 month |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| **Goods Inputs** | | | | |
| | | | | |
| **Capital goods** | | | | |
| | | | | |
| **Services** | | | | |
| | | | | |
| **None** | | | | |
| | | | | No amount auto populated |

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

(figures in Rs)

| Rate of Tax (Rate wise-Including Nil, exempt, compounding Taxable person 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** | | | | | |
| | | | | | |
| **None** | | | | | |
| | | | | No amount auto populated | No amount auto populated |

**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** |  |  |  |
| **None** |  |  | No amount auto populated |

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

*(figures in Rs)*

| Month | GSTIN/UIN | State Code | Goods /Services | HSN /SAC | Document type (Invoice/ Debit note/Credit note/Bill of Entry) | Number | Date | Differential Value (Plus or Minus) | IGST | CGST | SGST | ITC available in current month | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  |  |  |  |  |  |  | IGST | CGST | SGST |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (14) | (15) | (16) |
| **Goods-Inputs** | | | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Capital Goods** | | | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Services** | | | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| None | | | | | | | | | | | No amount auto populated | No amount auto populated | No amount auto populated |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

## 7.5 Total Tax liability on inward supplies on reverse charge    (Auto-populated from GSTR-2)

**(figures in Rs)**

| Month | Value | CGST | SGST | IGST |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| Goods | | | | |
| | | | | |
| Services | | | | |
| | | | | |

## 7.6 ITC Reversal    (Auto-populated from GSTR-2)

**(figures in Rs)**

| S.No | Description* | ITC Reversal | | | | | |
|---|---|---|---|---|---|---|---|
| | | IGST | | CGST | | SGST | |
| | | Amount | Interest | Amount | Interest | Amount | Interest |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | | | | | | | |

## 7.7 Output tax added/reduced on account of non-rectification/rectification of communicated mismatches

(figures in Rs)

| S.No | Output tax added/reduced due to mismatched | Output Tax liability | | | | | |
|---|---|---|---|---|---|---|---|
| | | IGST | | CGST | | SGST | |
| | | Amount | Interest | Amount | Interest | Amount | Interest |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | Excess input tax credit claimed | | | | | | |
| 2 | Non Reduction in ITC by Recipients on credit notes | | | | | | |
| 3 | Supplies through E-commerce operators | | | | | | |
| 4 | Output tax reduced due to matching of earlier mismatched invoices | | | | | | |

## 8 Total Tax liability for the month

(figures in Rs)

| Month | Value | CGST | SGST | IGST |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |

**Goods**

| | | | | |
|---|---|---|---|---|
| | | | | |

**Services**

| | | | | |
|---|---|---|---|---|
| | | | | |

## 9A. TDS credit received during the month                              (Auto-populated from GSTR-2)

| GSTIN of TDS deductor | IGST | | CGST | | SGST | |
|---|---|---|---|---|---|---|
| | Rate | Tax | Rate | Tax | Rate | Tax |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |

## 9B. TCS credit received during the month                              (Auto-populated from GSTR-2)

| GSTIN of E-commerce Operator | IGST | | CGST | | SGST | |
|---|---|---|---|---|---|---|
| | Rate | Amt | Rate | Amt | Rate | Amt |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |
| | | | | | | |

## 10. ITC received during the month

| Description | IGST | | CGST | | SGST | |
|---|---|---|---|---|---|---|
| | Rate | Tax | Rate | Tax | Rate | Tax |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Goods-Inputs | | | | | | |
| Capital Goods | | | | | | |
| Services | | | | | | |

# Part B

**11. Tax, interest, late fee and penalty paid (auto-populated from cash and ITC ledger)**

(figures in Rs)

**Part (a)**

| S. No. | Description | Tax payable | Debit entry in Cash Ledger | | | | Debit entry in Credit Ledger | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Debit no. | IGST Paid | CGST Paid | SGST Paid | Debit no. | IGST Paid | CGST Paid | SGST Paid |
| (1) | (2) | | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1. | IGST | | | | | | | | | |
| 2. | CGST | | | | | | | | | |
| 3. | SGST | | | | | | | | | |

**Part (b)**

| | S. No. | Payable | | | Debit entry in Cash Ledger | | | |
|---|---|---|---|---|---|---|---|---|
| | | IGST | CGST | SGST | Debit no. | IGST Paid | CGST Paid | SGST Paid |
| | (1) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 4. | Interest | | | | | | | |
| 5. | Late fee | | | | | | | |
| 6. | Others (Please Specify) | | | | | | | |

**12. Refunds claimed from cash ledger**

| S.No | | Minor head (Tax/Interest/ Fee/ Penalty/Other) | Debit entry no. | CGST | SGST | IGST |
|---|---|---|---|---|---|---|
| (1) | (2) | | (3) | (4) | (5) | (6) |
| 1. | Refund claimed from cash ledger | | | | | |
| 2. | Bank Account Details* | | | | | |

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

**Usual declarations**

**I _____hereby declare that the information given in this return is true, correct and complete in every respect. I further declare that I have the legal authority to submit this return.**

**Place:**

**Date:**                                                                              **(Signature of Authorized Person)**

Note:
1. To be furnished by the 20<sup>th</sup> of the month succeeding the tax period
2. Other than compounding Taxable Person / ISD