



Returns for Taxpayers





Some Highlights

Single Interface

- ✓ One interface for all return filing

Easy filing through multiple modes

Continuous Data of Invoices & Instant Updates

Daily invoice Upload

B2B Credit Verification

- ✓ Suppliers & receivers required to validate each others invoices for seamless flow of credit

Revision of Earlier Declared Entries



Module Objectives

After completing this module, you will understand:

- Overview of Returns
- Creation & submission of the monthly **GSTR 1 & GSTR 2**
- Create GSTR 3
- Identify who files GSTR 4, GSTR 5, GSTR 6, GSTR 7 & GSTR 8 and its periodicity
- Ledger
 - Electronic Cash Ledger (ECL)
 - Electronic Credit Ledger
 - Tax Liability Register
 - Mismatch Reports
 - Utilise cash & ITC





Overview of GST Returns

Monthly

GSTR 1 Statement of Outward Supplies

GSTR 2 Statement of Inward Supplies

GSTR 3 Monthly GST Return

GSTR 5 Non-resident taxable persons

GSTR 6 Input Service Distributor (ISD) Return

GSTR 7 Tax Deduction at Source (TDS) return

GSTR 8 Tax Collection at Source (TCS) Return

GSTR 11 Inward Supplies for Government Bodies

Quarterly

GSTR 4 Compounding taxpayer

Annual

GSTR 9 Annual GST Return

GSTR 9A Annual return for
Compounding Taxpayer

GSTR 9B Reconciliation
Statement

Unscheduled

GSTR 10 Final return after
cancellation, **within three
month of cancellation**



GSTR 1, GSTR 2, & GSTR 3: Due Date for Filing

GSTR 1

10th of every month

GSTR 2

15th of every month

GSTR 3

20th of every month

Please note: The tax period for the monthly deadlines is the previous calendar month



GSTR 4, GSTR 5, & GSTR 6: Due Date for Filing

GSTR 4

18th of the month following end of financial quarter

GSTR 5*

20th of every month

GSTR 6

13th of every month

***Important:** For GSTR 5 non-resident taxable persons, final return must be filed by the 20th of the succeeding calendar month or within 7 days of expiration of registration whichever is earlier.

Please note: The tax period for the monthly deadlines is the previous calendar month



GSTR 7, GSTR 8, & GSTR 9: Due Date for Filing

GSTR 7

10th of every month

GSTR 8

10th of every month

GSTR 9*

31st December

*For previous financial year

Please note: The tax period for the monthly deadlines is the previous calendar month



Who can file GST Returns?

Taxpayer

Tax Practitioners



Where can I file my GST Returns?

GST Portal

www.gst.gov.in

Through a GSP

GST Suvidha Provider

**GST Offline
Utility Software**



What is a GSP?

- GST Suvidha Provider (GSP) is an alternate mechanism available for taxpayers to facilitate uploading invoices as well as filing returns & act as a single stop shop for GST related services.
- Currently there are 34 approved GSPs (including companies like Tally, TCS, Deloitte)
- GSPs are free to charge the taxpayers depending on the services they offer. Agreements between tax payers & GSPs shall be decided between them exclusively.
- Taxpayers can choose services of one or multiple GSP based on their requirement & offerings of the GSP.
- GSP can create their own unique products like Mobile apps, User interface, ERP solutions to help their clients be GST compliant.
- GSPs will communicate data directly to GST Core system (& not through GST website available for all taxpayers).



GSTR 1: Statement for Outward Supplies

- In the GSTR 1, invoices are uploaded by the Supplier Taxpayer.
- Invoice uploaded in GSTR 1 for a financial year can be modified before filing of September GSTR 3 of next financial year or filing of annual return, whichever is earlier.
- E-commerce sales transactions are captured explicitly in GSTR 1.
- B2B & B2C transactions are captured separately in GSTR 1.



GSTR 1: Statement for Outward Supplies

- A Supplier Taxpayer is required to prepare GSTR 1 wherein they will report invoice level information.
- GSTR 1 needs to be filed even if there is no business activity (i.e. Nil Return) during the period of return.
- Supplier Taxpayer will file return in electronic form only.
- Invoices for IGST, CGST/SGST will be issued separately (in other words, one invoice can't have IGST as well as SGST/CGST).
- An invoice can't have two different places of supply. POS should be a mandatory field in the inter-state invoice.
- Bulk upload facilities are available for suppliers who have above specified entries per month.



GSTR 2A: Draft of GSTR 2

- The details of outward supplies furnished by the supplier shall be made available electronically to the registered persons (recipients) in **Part A of FORM GSTR-2A**, through the Common Portal after the due date of filing of **FORM GSTR-1**.
- GSTR 2A contains an auto populated list of all invoices received from all Suppliers Taxpayers' corresponding returns for the given tax period; these invoices can be acted upon directly in the GSTR 2 before filing.
- Before filing the GSTR 2, Receiver Taxpayer shall take action on all the invoices received in the GSTR 2A.
- Receiver Taxpayer can accept, reject, & modify any pending invoices received in the GSTR 2A. Also, receivers can park items for next tax period & such items will roll over to next month's GSTR 2.
- Accepted & Modified Invoices will flow to GSTR 2 & in case of Rejection only an intimation will be sent to Taxpayer & Tax Officer.



GSTR 2: Statement of Inward Supplies

- Receiver Taxpayer can Add any missing invoices in the GSTR 2.
- GSTR 2 is editable until receiver taxpayer has acted upon all the invoices received from all the supplier taxpayers (bulk approval/rejection is possible in GSTR 2).
- Receiver taxpayer may choose to not act upon one or more invoices which will carry the 'pending' status & may be acted upon in subsequent tax periods.
- After executing all the necessary actions, receiver taxpayer can file the GSTR 2.
- GSTR 2 needs to be filed even if there is no business activity (i.e. Nil Return) during the period of return. Receiver Taxpayer will file return in electronic form only.
- GSTR 2 can be filed only after 10th of the succeeding month. *Why?*



GSTR 1A: Addendum to GSTR 1

- In the event of any amendment to an invoice or addition (in GSTR 2 of Receiver Taxpayer), the amended/added invoice(s) will auto populate the GSTR 1A of the Supplier Taxpayer.
- This will happen in case of any error or discrepancy in the invoice level details at supplier's end.
- The Supplier Taxpayer can Accept or Reject the amended/added invoice.
- If Supplier Taxpayer accepts the amendment/addition, their GSTR 1 will be auto-amended & liabilities will be updated accordingly.
- In case they reject the amendment/addition, there will be no impact on their GSTR 1 & associated liabilities.



GSTR 1A: Addendum to GSTR 1

What will happen in case the Supplier Taxpayer rejects the amended invoice?

It will lead to a mismatch. However, there are two possible scenarios:

1. **Upward** - Mismatch Report will be created
2. **Downward** - Supplier Taxpayer, Receiver Taxpayer & Tax Official(s) will be intimated



GSTR 3: The Consolidated Monthly Return



Hi, I am Vishal & I own an automobile workshop.

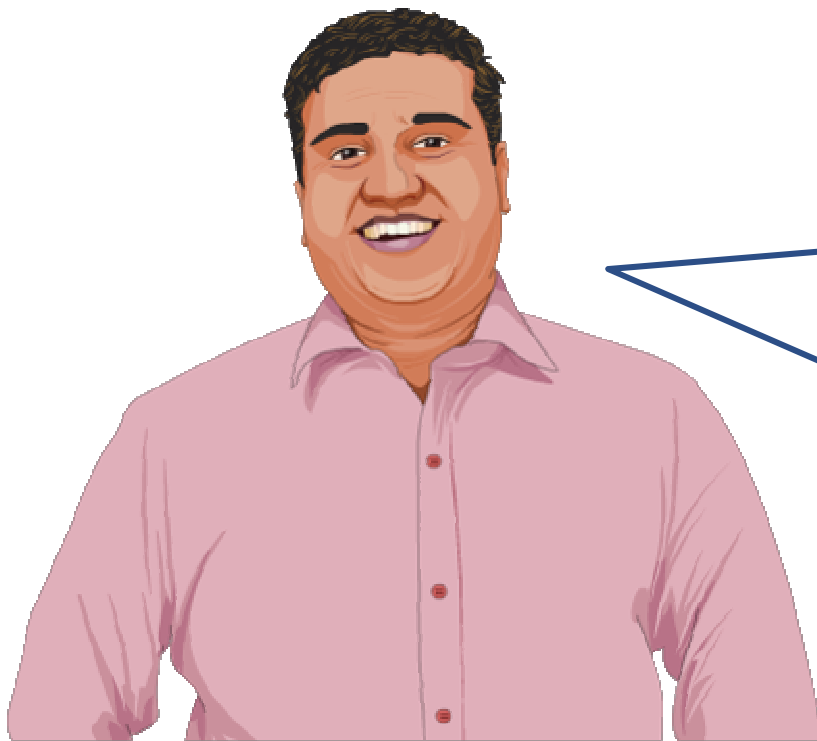
I file GSTR 1 for spare parts & services I supply to various customers.

I file GSTR 2 for all the spare parts I receive from various automobile companies.

I file GSTR 3, on the basis of GSTR 1 & GSTR 2 so my tax liability during the month is calculated while filing of GSTR 3.



GSTR 3: The Consolidated Monthly Return



Hi, I am Sumit, I run a transport agency. I have drivers on contract from ABC Drivers agency & I provide cab services for inter and intra state travels.

I file GSTR 1 & GSTR 2 every month.

I file GSTR 3, on the basis of GSTR 1 & GSTR 2 so my tax liability during the month is calculated while filing of GSTR 3

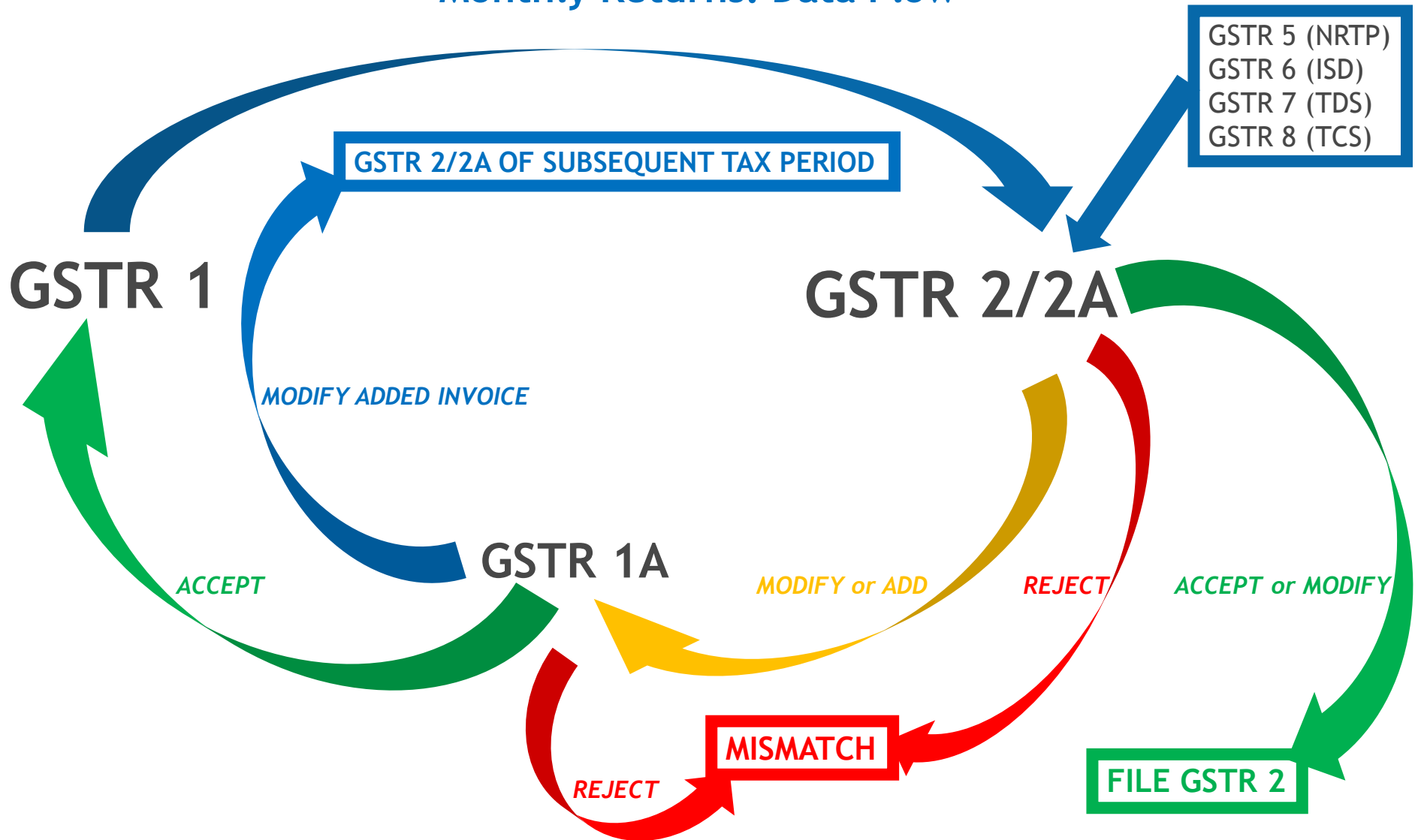


GSTR 3: The Consolidated Monthly Return

- Precondition - GSTR 1 & GSTR 2 must be filed successfully. *Why?*
- Summary of business transaction details for the tax period auto populated on the basis of GSTR 1 & GSTR 2.
- Must be filed even if there is no business activity (NIL Return).



Monthly Returns: Data Flow





Filing GSTR 1: Demonstration Using Application - Preconditions

1. Taxpayer should be a registered taxpayer & have an Active GSTIN for the given tax period.
2. Taxpayers should have valid login credentials (i.e., User ID & password).
3. For cancelled GSTIN, taxpayer will have an option to file GSTR 1 for tax period during which there was business activity after the date of application for cancellation.
4. Taxpayer should have an active (unexpired & unrevoked) digital signature certificate (DSC) in case of Taxpayer for whom digital signing is mandatory.
5. Taxpayer should have a valid Aadhar number with mobile number if they opt for e-sign.



Filing GSTR 1: Demonstration Using Application





Filing GSTR 1: Demonstration Using Application - Business Rules

1. GSTR 1 for the current tax period cannot be filed if GSTR 3 is not filed for the immediately preceding period.
2. GSTR 1 can be filed only after completion of the calendar month except in the case of casual dealers
3. Interest will be calculated for taxpayers on be daily or monthly based on final version of the law.



Filing GSTR 2: Demonstration Using Application





Filing GSTR 2: Demonstration Using Application - Preconditions

1. Taxpayer should be a registered taxpayer & have an Active GSTIN for the given tax period.
2. Taxpayers should have valid login credentials (i.e., User ID & password)
3. For cancelled GSTIN, taxpayer will have an option to file GSTR 2 for period after the date of application for cancellation; it will not be mandatory.
4. Taxpayer should have an active (unexpired & unrevoked) digital signature (DSC) in case of Taxpayer for whom digital signing is mandatory.
5. Taxpayer should have a valid Aadhar number with mobile number if they opts for e-sign.



Filing GSTR 2: Demonstration Using Application - Business Rules

1. GSTR 2 for the current tax period cannot be filed if GSTR 3 is not filed for the immediately preceding period.
2. GSTR 2 can be filed only after 10th of the succeeding month except in the case of casual dealers.
3. Interest will be calculated for taxpayers on a daily or monthly depending upon on final version of the law.



Filing GSTR 3: Demonstration Using Application - Preconditions

1. Taxpayer should be a registered taxpayer & have an Active GSTIN for the given tax period.
2. Taxpayers should have valid login credentials (i.e., User ID and password)
3. Taxpayer should have an active (unexpired & unrevoked) digital signature (DSC) in case of Taxpayer for whom digital signing is mandatory.
4. Taxpayer should have a valid Aadhaar number with mobile number if they opt for e-sign.
5. GSTR 1 & GSTR 2 for the given period must be filed successfully
6. GSTR 3 relating to earlier periods should be filed

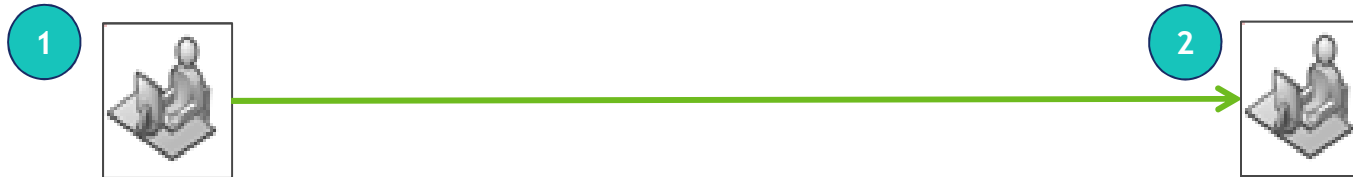


Filing GSTR 3: Demonstration Using Application - Business Rules

1. Post generation of GSTR-3, the liability (tax/interest/late fees/penalty) of the Taxpayer & ITC will be computed & updated in then Tax liability Register & Electronic Credit Ledger.
2. If GSTR 3 is filed with Short/No Payment of liability, it will be treated as an Invalid Return & mismatch of recipients will be generated as if GSTR 3 for that tax period has not been filed.



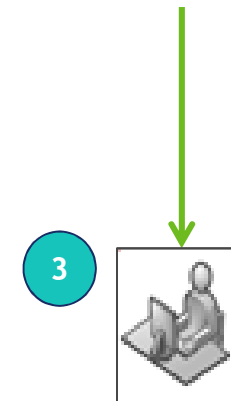
Taxpayer's Interface: View E-filed Returns



Taxpayer logs into GST portal & clicks **'View e-filed Returns'** in **Returns** section under the **Services** menu

Home	Services ▾	Notifications & Circulars ▾	Acts & Rules ▾	Downloads ▾
Registration	Ledgers	Returns	Payments	User Services
GSTR 1 Outward supplies made by taxpayer	GSTR 3 Monthly return	GSTR 5 Periodic return by Non-Resident Foreign Taxpayer	GSTR 7 Return for Tax Deducted at Source	GSTR 9 E-Commerce Entities
GSTR 11 Annual Return by Compounding Taxpayers	View e-filed Returns			
	View Mismatch Reports			
GSTR 2 Inward supplies received by a taxpayer	GSTR 4 Quarterly return for compounding Taxpayer	GSTR 6 Return for Input Service Distributor (ISD)	GSTR 8 Annual Return	GSTR 10 Government Entities
		GSTR 12 Final Returns		Track Return Status

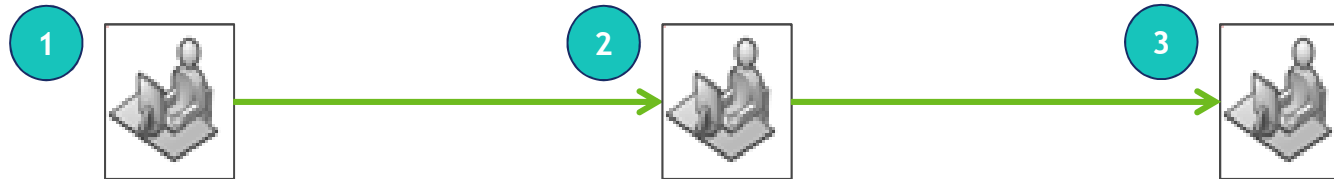
On making the selection, the taxpayer will be able to view returns filed for a selected period as per the criteria in the screenshot



Based on selected criteria, system will display valid returns filed during that period



Taxpayer's Interface: Track Return Status



Taxpayer logs into GST portal & clicks **'Track Return Status'** in **Returns** section under the **Services** menu

Search page (screenshot) will allow taxpayer to search for Return through Status, Filing Period or ARN

Relevant result(s) are displayed & taxpayer can check the status

Home	Services ▾	Notifications & Circulars ▾	Acts & Rules ▾	Downloads ▾
Registration	Ledgers	Returns	Payments	User Services
GSTR 1 Outward supplies made by taxpayer				GSTR 2 Inward supplies received by a taxpayer
GSTR 3 Monthly return				GSTR 4 Quarterly return for compounding Taxpayer
GSTR 5 Periodic return by Non-Resident Foreign Taxpayer				GSTR 6 Return for Input Service Distributor (ISD)
GSTR 7 Return for Tax Deducted at Source				GSTR 8 Annual Return
GSTR 9 E-Commerce Entities				GSTR 10 Government Entities
GSTR 11 Annual Return by Compounding Taxpayers				GSTR 12 Final Returns
View e-filed Returns				Track Return Status
View Mismatch Reports				



GSTR 4: Composition Taxpayer Return

- Simplified Quarterly Return to be submitted by the Composition Taxpayer
- Similar to GSTR 2, details of inward supplies will be auto populated from counterparty GSTR 1 & GSTR 5 in GSTR 4A (equivalent of GSTR 2A)
- The composition tax payer will provide the summary of the outward supplies liable for composition levy
- GSTR 4 needs to be filed even if there is no business activity (Nil Return) during the period of return



GSTR 5: Non-resident Foreign Taxpayers

- Non- Resident Foreign Taxpayers shall be required to file GSTR 5 up to 20th of next month or within a period of 7 days from date of expiry of registration whichever is earlier
- Cannot avail ITC on local procurement
- Flow will be similar to GSTR 1 & so the GSTR 5 will auto populate GSTR 2A/4A/6A of Receiver Taxpayers



GSTR 6: ISD Return

- The Input Service Distributor is responsible for the distribution of Input Tax Credit to various units of the same legal entity having different GSTINs therefore, Taxpayer intending to distribute input services will be required to take separate registration as an ISD
- The ISD receives input service invoices on which it can avail ITC and then distribute the same to various other locations based upon the consumption of the services or any other method as the law may prescribe
- The GSTR 6 is auto populated from the draft GSTR 6A which is in turn auto populated by GSTR 1/5
- ISD can Accept, Amend, & Reject the entries in GSTR 6A & upon submission of draft GSTR 6A, GSTR 6 will be created & subsequently filed



GSTR 7: TDS Return

- A TDS return is a monthly statement of mandatory tax deductions made at source by a receiver (as per the laws proposed to be made in the GST regime) to a supplier's payment.
- A taxable person has a legal obligation:
 - To declare their TDS liability for a given period (monthly) in the TDS return;
 - Furnish details of the TDS paid under four major heads viz., CGST, SGST, IGST & Cess in accordance with that return, &



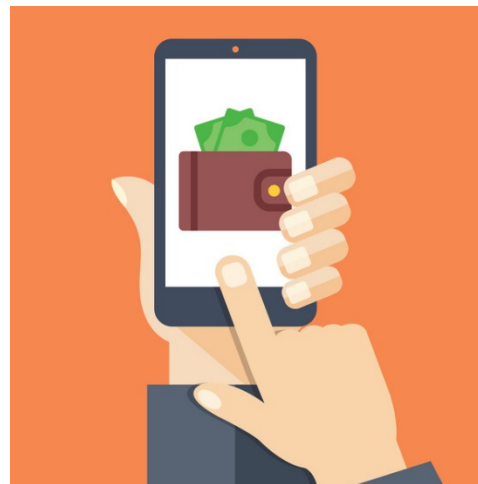
GSTR 8: TCS Return

- GSTR 8 is a return filed by e-commerce portals who are required to do Tax Collection at Source on Net Supplies of the Goods or Services
- Amount collected has to be deposited to appropriate Central/State Government
- However, e-commerce portals supplying their own goods &/or services through their own portal will not be required to file this return in respect of such supplies
- Filing of NIL Return is not mandatory for E-commerce operators.
- Current rate of TCS is @ 1%



Electronic Cash Ledger

- Electronic Cash Ledger is an e-Wallet for all your financial transactions with the GST
- It is updated in near real time
- Electronic Cash Ledger captures all the details of amounts deposited to the exchequer & utilization of such amounts for the payment of tax liability, demand on account of mismatch, interest, penalties, fees etc.



Deposits
+
Payments
+
Record Keeping



Electronic Cash Ledger



Cash Receipts (Credit)

IGST, CGST, SGST, Cess

- Cash receipts using Online/other mode
- TDS
- TCS



Liability Payments (Debit)

IGST, CGST, SGST, Cess

- Tax
- Interest
- Penalty
- Fee
- Other Amounts



Electronic Cash Ledger: Important Note

- **Date of Deposit:** The date on which taxpayer deposits funds into the Electronic Cash Ledger
- **Date of Payment:** The date on which funds are utilised from the Electronic Cash Ledger to make a GST payment
- **Important:** *Date of deposit is not considered when calculating liabilities; only Date of Payment is considered*
- This means even if you have funds in your Electronic Cash Ledger, until you utilise these funds towards a payment, they will not be considered as payments made against your liabilities



Electronic Cash Ledger: Path

Location of Electronic Cash Ledger on the Taxpayer Dashboard (post-login)

The screenshot shows the 'Goods and Services Tax' dashboard for user GURVINDER SINGH KAM. The navigation menu includes 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. Below this, there are tabs for 'Registration', 'Ledgers', 'Returns', 'Payments', and 'User Services'. The 'Ledgers' tab is active, and 'Electronic Cash Ledger' is highlighted in a red box. The main content area displays the 'Tax Liability Register' with a table of ledger balances as of 26/08/2016. The table has columns for IGST (₹), CGST (₹), and SGST (₹). Below the table are buttons for 'FILE RETURNS >', 'PAY TAX >', and 'UTILIZE ITC / CASH >'. At the bottom, there are sections for 'Summary for Current Period' (Supplier and Receiver) and 'Your Upcoming Events and Tasks Timeline >'. On the right side, there are sections for 'Karn 29A View', 'Notic', and 'Saved Forms' with a notice about a show cause notice for cancellation of registration.

	IGST (₹)	CGST (₹)	SGST (₹)
Liability related to Return	90,000	1,15,000	1,15,000
Cash	40,000	20,000	20,000
Input tax Credit	70,000	80,000	80,000
(Net Liability)/Net Credit	20,000	(15,000)	(15,000)
Liability other than Return	0	0	0

1. Click on Services
2. Click on Ledgers
3. Click on Electronic Cash Ledger



Electronic Cash Ledger: Landing Page

Goods and Services Tax

GURVINDER SINGH KAMRA

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Dashboard Electronic Cash Ledger English

Electronic Cash Ledger GURVINDER SINGH KAMRA 05AOVPK3548L1ZB

Financial Year	Month	Cash Balance
2016-2017	January	₹ 12,22,30,027

Ledger Views

1. Summary Ledger
2. Detailed Ledger

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Ledger Balance

- Ledger Views
- Summary View
 - Detailed View



Electronic Cash Ledger: Summary View

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Dashboard > Electronic Cash Ledger English

Electronic Cash Ledger - Summary GURVINDER SINGH KAMRA 05A0VPK3548L1ZB

Select Period

From: To: * indicates mandatory fields

Viewing summary Ledger details from 01/01/2017 to 11/01/2017

Credit (A) -

Date	Reference No.	Tax Period	Description	IGST (₹)	CGST (₹)	SGST (₹)	Total (₹)	
Opening Balance								^
20/12/2016	-	-	Opening Balance	3,068	10,00,01,058	2,22,25,901	12,22,30,027	
Total Amount Available (A)				3,068	10,00,01,058	2,22,25,901	12,22,30,027	

Closing Balance as on 11/01/2017 -

Date	Reference No.	Tax Period	Description	IGST (₹)	CGST (₹)	SGST (₹)	Total (₹)
11/01/2017	-	-	Closing Balance	3,068	10,00,01,058	2,22,25,901	12,22,30,027

You can Download & Print the ledger anytime



Electronic Cash Ledger: Detailed View

Skip to Main Content | A+ | A-

Goods and Services Tax | GURVINDER SINGH KAM

Dashboard | **Services** | Notifications & Circulars | Acts & Rules | Downloads

Dashboard > Electronic Cash Ledger | English

Electronic Cash Ledger - Detailed | GURVINDER SINGH KAM | SA01PK3548L1ZB

Select Period

From: 01/01/2017 | To: 11/01/2017 | GO

Viewing Detailed Ledger details from 01/01/2017 to 11/01/2017

Date	Debit No./ CIN	Particulars	Debit/Credit	IGST (₹)	CGST (₹)	SGST (₹)	Balance (₹)
20/12/2016		openingBalance	-	3,068	10,00,01,058	2,22,25,901	12,22,30,027
11/01/2017		Closing Balance		3,068	10,00,01,058	2,22,25,901	12,22,30,027

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You can Download & Print the ledger anytime



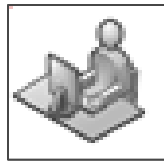
Creation & Maintenance of Electronic Credit Ledger

- *What is Electronic Credit Ledger?*
 - The Electronic Credit Ledger is created by default when a taxpayer successfully registers under the GST regime except for those taxpayers who opt for composition scheme or registered for TDS/TCS
 - Taxpayers under composition scheme cannot avail ITC

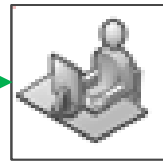


Creation & Maintenance of Electronic Credit Ledger

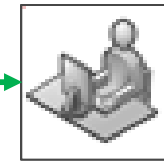
Where can I find the Electronic Credit Ledger in the GST Portal?



Taxpayer accesses GST portal & reaches the landing page



Taxpayer logs into GST portal using their login ID & password



Taxpayer navigates through - Services > Ledgers > & clicks on Electronic Credit Ledger

Goods and Services Tax | Kamath Foods Private Limited

Dashboard | **Services** | Notifications & Circulars | Acts & Rules | Downloads

Registration | **Ledgers** | Returns | Payments | User Services

- Electronic Cash Ledger
- Electronic Credit Ledger**
- Tax Liability Register
- Pre-Invoice Tax IDs

Liability related to Return	90,000	1,15,000	1,15,000
Cash	40,000	20,000	20,000
Input tax Credit	70,000	80,000	80,000
(Net Liability)/Net Credit	20,000	(15,000)	(15,000)
Liability other than Return	0	0	0



Creation & Maintenance of Electronic Credit Ledger

What happens when I click on Electronic Credit Ledger?

- Landing page for Electronic Credit Ledger will be displayed & it will contain
 1. ITC balance as on date
 2. Option to view summary & detailed ledgers (similar to ECL)
 3. Option to utilise available ITC

The screenshot displays the 'Goods and Services Tax' portal. The header includes the Government of India logo, the text 'Goods and Services Tax', and a user profile for 'Ganesh Harvest Solutions'. A navigation menu contains 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. The breadcrumb trail is 'Dashboard > Ledgers > Electronic Credit Ledger'. The main content area is titled 'Electronic Credit Ledger - Summary' for 'Manuj Industries Ltd. 28AAACM1090A1Z1'. It shows a table with columns for 'Financial Year', 'Month', and 'ITC Balance'. The data row shows '2015-16', 'August', and '₹ 12,45,000.00'. A 'UTILIZE ITC' button is present. Below the table, there is a 'Ledger Views' section with two options: '1. Summary Ledger' and '2. Detailed Ledger'.

Financial Year	Month	ITC Balance	
2015-16	August	₹ 12,45,000.00	UTILIZE ITC

Ledger Views

1. Summary Ledger
2. Detailed Ledger



Creation & Maintenance of Electronic Credit Ledger: Business Rules

1. Period selected for which the ledger can be viewed can't be more than six months.
2. No manual editing is possible in the Electronic Credit Ledger.
3. Electronic Credit Ledger cannot have negative balance.
4. On generation of GSTR 3, ITC of the current tax period will be available on provisional basis which can be utilised against return related liability in GSTR 3 of the current tax period only.
5. The Provisional credit will be maintained as a separate credit and displayed in Electronic Credit Ledger only for the purpose of utilization for making the payment of current tax period's liability.



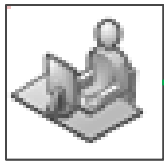
Tax Liability Register

- The Tax Liability Register will capture all the liabilities of the Taxpayer
- The liabilities will be auto populated through Returns for taxpayers or by tax officials for other liabilities from assessment or enforcement
- In certain cases, it may be populated by Tax Officials using the Tax Official's Interface
- The Tax Liability Register is only for viewing by the Taxpayer because no manual entries can be made into the Tax Liability Register by the Taxpayer

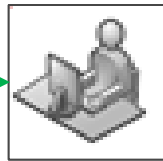


Tax Liability Register

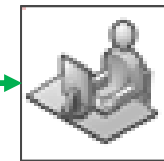
Where can I find the Tax Liability Register in the GST Portal?



Taxpayer accesses GST portal & reaches the landing page



Taxpayer logs into GST portal using their login ID & password



Taxpayer navigates to - GST Services > View Ledger & clicks on Tax liability register

The screenshot shows the 'Goods and Services Tax' portal for 'Kamath Foods Private Limited'. The 'Services' menu is active, and the 'Ledgers' sub-menu is selected. The 'Tax Liability Register' link is highlighted with a red box. Below the navigation menu, there is a table with the following data:

Liability related to Return	90,000	1,15,000	1,15,000
Cash	40,000	20,000	20,000
Input tax Credit	70,000	80,000	80,000
(Net Liability)/Net Credit	20,000	(15,000)	(15,000)
Liability other than Return	0	0	0



Tax Liability Register

What happens when I click on Tax ledger?

- Landing page for Tax ledger will be displayed & it will contain
 1. Tax liability as on date
 2. Option to view return related tax liability and other than return related liability

The screenshot displays the GSTN portal interface. At the top, the 'Goods and Services Tax' header is visible, along with the GSTN logo and the user name 'Ganesh Harvest Solutions'. Below the header is a navigation menu with options: Dashboard, Services, Notifications & Circulars, Acts & Rules, and Downloads. The breadcrumb trail indicates the current location: Dashboard > Ledgers > Tax Liability Register. The main content area features a teal header with 'Tax Liability Register' on the left and the user's name and ID 'Manuj Industries Ltd. 28AAACM1090A1Z1' on the right. Under the heading 'Ledger Views', there are two options: '1. Tax Liability Register for Return' and '2. Tax Liability Register for Liabilities other than Return'.



Tax Liability Register: Business Rules

1. Period selected for which the ledger can be viewed is < 6 > months
2. Tax Liability Register is not applicable for Government Department and UN Bodies having Government ID/Unique ID but no GSTIN.
3. No manual editing is possible in the Tax Liability Ledger.



Mismatch Reports

- The purpose of this report is to capture the mismatch reported by the Supplier Taxpayer & Receiver Taxpayer.
- The Mismatch Report will capture the details of all such line items of the invoices & will be available as a Report for the supplier and receiver Taxpayer's information & convenience.
- This system generated report will only be available for viewing & will not be liable for any manipulations by the viewer. The jurisdictional Tax Authorities will also be eligible to view the Mismatch Report.
- Mismatch Report will be generated for every tax period on filing of valid GSTR 3 by the Taxpayer or 21st day of (M+1) whichever is later.
- Communication will be sent to both the parties (Supplier & Receiver) on generation of Mismatch Report.



Mismatch Reports

What happens when I click on Mismatch Reports?

- Mismatch Report w.r.t. the Taxable supplies will be displayed:
 - Supplier Mismatch
 - Receiver Mismatch
 - E-commerce Mismatch

The screenshot shows the GSTN Returns for Taxpayers interface. The header includes the Government of India logo, the text "Goods and Services Tax", and the user name "Ganesh Harvest Solutions". The navigation menu includes Dashboard, Services, Notifications & Circulars, Acts & Rules, and Downloads. The main content area shows the "View Mismatch Reports" page for FY - 2015-2016, Month - January, Status - Pending. The last updated date is 10th January and the total tax liability is ₹ 700.00. The "Mismatch Report" table lists three types of mismatches: Supplier Mismatch, Receiver Mismatch, and E-commerce mismatch. A red box highlights the "Supplier Mismatch" entry in the table. A "BACK" button is located at the bottom right of the table.

Section No.	Mismatch Report
1	Supplier Mismatch
2	Receiver Mismatch
3	E-commerce mismatch

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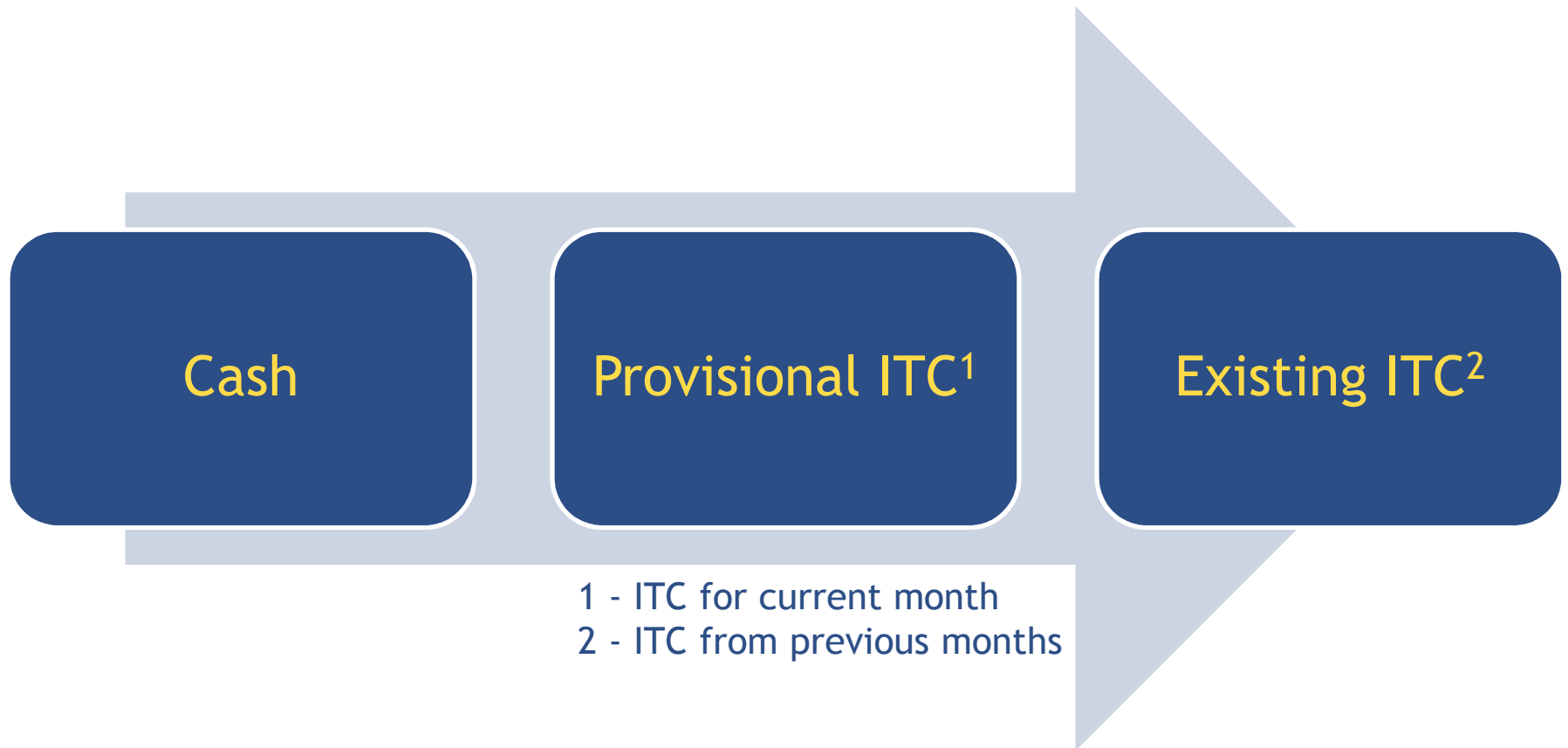
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Utilising Cash & ITC

Payments for tax & other liabilities can be made from the following sources





Utilising Cash & ITC: Business Rules

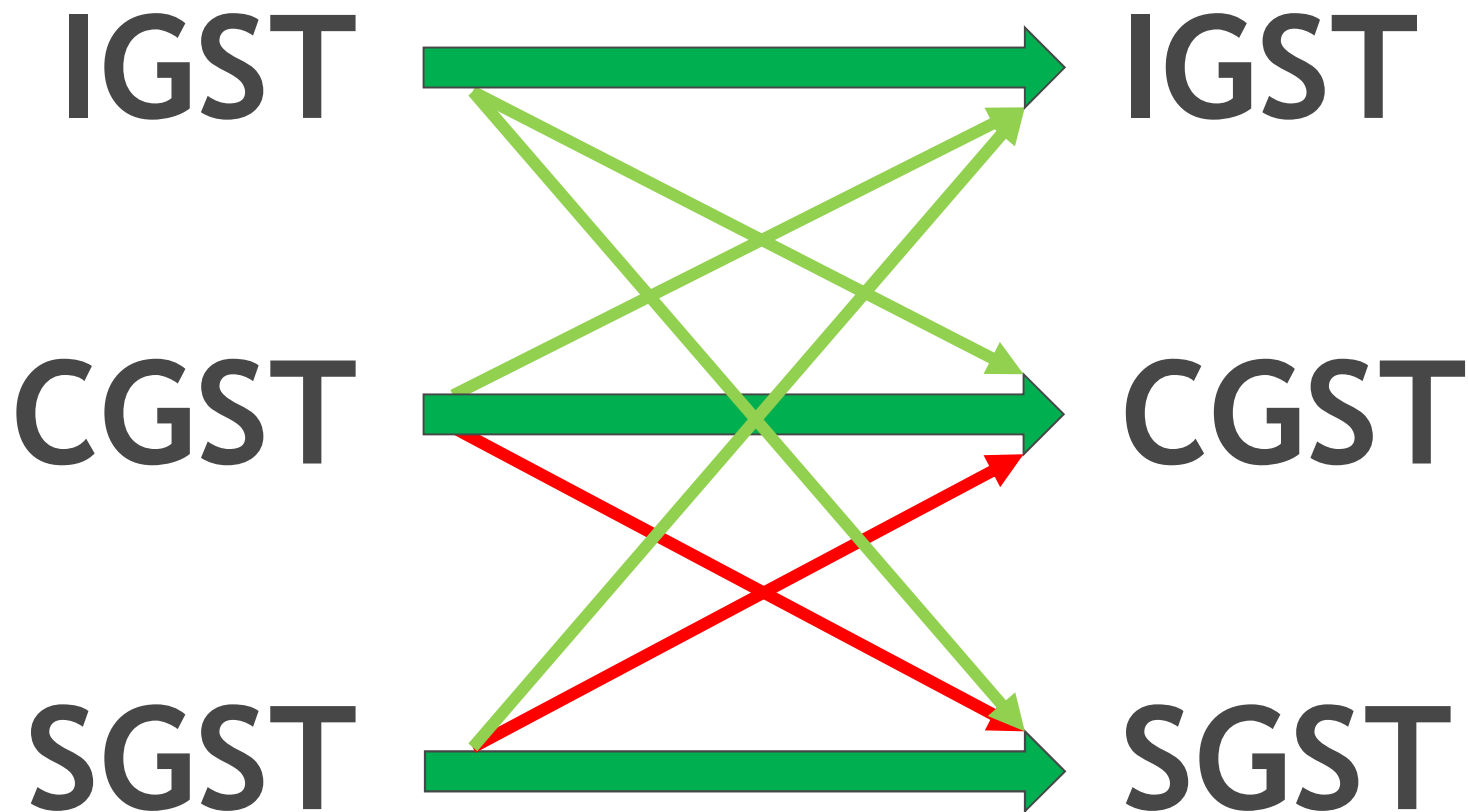
Payment through CASH

1. The amount of Cash deposited for CGST/SGST/IGST/Cess can be used only for payment of CGST/SGST/IGST/Cess liabilities respectively. No inter-head adjustment is allowed for major-minor heads.
2. Cash deposited under the minor head i.e., Tax/Interest/Fee/Penalty/Others can only be utilised for payment of Tax/Interest/Fee/Penalty/Others respectively. It implies that no inter-head adjustment is allowed.
3. The amount allowed to be entered for utilization of cash can't be more than the amount of balance available under the respective major/minor head of tax.
4. Amount under Cash Ledger will be used in the following priority order:
 - a. Self-assessed tax, & other dues related to returns of previous tax periods;
 - b. Self-assessed tax, & other dues related to return of current tax period;
 - c. Any other amount payable under the Act or the rules made thereunder including the demand determined under section 66 or 67.



Utilising Cash & ITC: Business Rules

Payment through ITC



Order of Priority

1

2



THANK YOU!