

Ankit30 Jain:

In case, input tax credit is not eligible and not being claimed then the fields need not be entered and default 'Zero' shall be coming in all the sub-fields.

4 Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

Keshav Mittal:

Field 5 - Row 1 shall have details of inter-state and intra-state inward supplies (i.e. purchases) made as follows:

- **Exempt/Nil rated** goods/services procured,
- **Taxable/exempted** goods/services procured from **composition vendor**

Further details of **Non-GST inward** supply shall include the purchases made of petroleum products and needs to be reported in Row 2.

Note:

1. Details of **Non-RCM inward supplies** made from **registered persons (other than composition vendors)** has **NOT** been asked in this form GSTR-3B.
2. Details of RCM services made from registered vendor would have been entered already in field 3.1(d) above.
3. Inward supplies made from registered person if not having any name and/or GSTIN of FCI office would be considered as inward supply from registered person only. Therefore the same need not be reported in this form GSTR-3B due to **lack of field** for 'inward supplies made from registered person (other than composition vendor)'

5 Values of exempt, nil-rated and non-GST inward supplies

	Inter-State supplies	Intra-State supplies
Nature of supplies		
1	2	3
From a supplier under composition scheme, Exempt and Nil rated		
Non GST supply		

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS / TCS	Tax/Cess paid in cash	Interest	Late fee
		Integrated tax	Central Tax	State / UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.