Frontend Business Process on GST Portal

Mr Rajeev Agarwal, IRS SrVP, GSTN

Venue: Vigyan Bhawan, Delhi
June 22nd, 2017
Goods and Services Tax Network (GSTN): The IT Backbone of GST

a. 70 to 80 Lakhs taxpayers;
b. 260 to 300 Crores B2B invoice data per month
c. More than 61,000 tax officials to work
d. Monthly filing of returns
e. Credit of ITC
f. Creation of Business Intelligence reports and Analytics
g. Both Central and States Tax Departments

- Strong IT Infrastructure
- Independent
- Flexibility of Pvt Sector
- Strategic Control of Govt
GSTN’s Mandate

1. A not-for-profit, non-Government, private limited company promoted jointly by the Central and State Govts.

2. Mandate of GSTN
   a) Build GST IT System to provide shared IT infrastructure and services to Central and State Governments, tax-payers and other stakeholders for implementation of GST.
   b) Develop Common Registration, Return Filing and e-Payment services running on a Common GST Portal
   c) Integration of Common GST Portal with existing tax administration systems of Centre and States
   d) Build efficient and convenient interfaces for tax-payers
**GST IT Strategy**

**Harmonization of Business Processes and Formats**

**Common & Shared IT Infrastructure**

**Autonomy of back-end systems of States and Centre**

**Centre/States Tax IT Systems**

**IT Interfaces**

**Front-end**

- Core Services
  - Registration
  - Returns
  - Payments
- Helpdesk support
- Information on Inter-State supply and cross-credit utilization
- Analytics
- IGST Settlement

**Non-Statutory Functions**

**Statutory Functions**

- Approval of Registration
- Assessment
- Refunds
- Audit and Enforcement
- Adjudication
- Internal workflows to support above functions
- Recovery
- Analytics and BI

**Back-end**
GST IT Strategy

Tax Authority

State / Centre Tax IT Systems

State/Centre Portal

Interface

GSTN IT Systems

Taxpayer

State / Centre Portal

API Interface

GST Common Portal

API Interface

State/ Centre Application

State / Centre Database

Common Portal Database

GST Application

Accounting Agencies & Treasuries

Network of Banks & RBI
<table>
<thead>
<tr>
<th></th>
<th>State</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Andhra Pradesh</td>
</tr>
<tr>
<td>2</td>
<td>Goa</td>
</tr>
<tr>
<td>3</td>
<td>Haryana</td>
</tr>
<tr>
<td>4</td>
<td>Karnataka</td>
</tr>
<tr>
<td>5</td>
<td>Kerala</td>
</tr>
<tr>
<td>6</td>
<td>Maharashtra</td>
</tr>
<tr>
<td>7</td>
<td>Meghalaya</td>
</tr>
<tr>
<td>8</td>
<td>Sikkim</td>
</tr>
<tr>
<td>9</td>
<td>Tamil Nadu</td>
</tr>
<tr>
<td>10</td>
<td>Central Board of Excise &amp; Customs</td>
</tr>
</tbody>
</table>
Registration under GST
Some Highlights

**One-interface**
- One online portal for all requirements

**Processing**
- Processing within 3 common working days

**Instant Updates**
- Get instant updates for all transactions via email & SMS

**Secure Transactions**
- All transactions encrypted to protect your data

**Form-filling Made Easy**
- Single Application for approval from Centre or State/UT

**100% Transparency**
- Check the status of your application anytime
Registration – **What, Why, Who, When, Where**

- Obtaining a GST registration number
- Commonly called the GSTIN
- PAN-based
- For TDS deductors not having PAN, TAN-based registration is possible
- State-specific
## Structure of GSTIN

<table>
<thead>
<tr>
<th>Registration IDs</th>
<th>Digit 1</th>
<th>Digit 2</th>
<th>Digit 3</th>
<th>Digit 4</th>
<th>Digit 5</th>
<th>Digit 6</th>
<th>Digit 7</th>
<th>Digit 8</th>
<th>Digit 9</th>
<th>Digit 10</th>
<th>Digit 11</th>
<th>Digit 12</th>
<th>Digit 13</th>
<th>Digit 14</th>
<th>Digit 15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal, Composite, Casual</td>
<td>2 digit State Code</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10 digits PAN Number</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(1-9)(A-Z)</td>
<td></td>
<td></td>
<td>Check Digit</td>
</tr>
<tr>
<td>Input Service Distributor (ISD)</td>
<td>2 digit State Code</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10 digits PAN Number</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(1-9)(A-Z)</td>
<td>'<em>S</em>'</td>
<td></td>
<td>Check Digit</td>
</tr>
<tr>
<td>Tax Collector</td>
<td>2 digit State Code</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10 digits PAN Number</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(1-9)(A-Z)</td>
<td>'<em>C</em>'</td>
<td></td>
<td>Check Digit</td>
</tr>
<tr>
<td>Tax Deductor</td>
<td>2 digit State Code</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10 digits PAN or TAN Number</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(1-9)(A-Z)</td>
<td>'<em>D</em>'</td>
<td></td>
<td>Check Digit</td>
</tr>
<tr>
<td>Nonresident foreign taxpayers (NRI)</td>
<td>2 digit State Code</td>
<td>Year (YY)</td>
<td>3 digit Country code (CCC)</td>
<td></td>
<td></td>
<td>5 digits serial number per year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>'<em>N</em>'</td>
<td>'<em>P</em>'</td>
<td>'<em>P</em>'</td>
</tr>
<tr>
<td>UN Bodies, Embassies, etc.</td>
<td>2 digit State Code</td>
<td>Year (YY)</td>
<td>3 digit Country code (CCC)</td>
<td></td>
<td></td>
<td>5 digits serial number per year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>'<em>U</em>'</td>
<td>'<em>I</em>'</td>
<td>'<em>N</em>'</td>
</tr>
<tr>
<td>Other Notified Persons</td>
<td>2 digit State Code</td>
<td>Year (YY)</td>
<td>3 digit Country code (CCC)</td>
<td></td>
<td></td>
<td>5 digits serial number per year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>'<em>O</em>'</td>
<td>'<em>N</em>'</td>
<td>'<em>P</em>'</td>
</tr>
<tr>
<td>Tax Return Preparer</td>
<td>2 digit State Code</td>
<td>Year (YY)</td>
<td></td>
<td></td>
<td></td>
<td>8 digits serial number irrespective of Year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>'<em>T</em>'</td>
<td>'<em>R</em>'</td>
<td>'<em>P</em>'</td>
</tr>
<tr>
<td>Temporary ID</td>
<td>2 digit State Code</td>
<td>Year (YY)</td>
<td></td>
<td></td>
<td></td>
<td>8 digits serial number irrespective of Year</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>'<em>T</em>'</td>
<td>'<em>M</em>'</td>
<td>'<em>P</em>'</td>
</tr>
</tbody>
</table>
Registration: An Overview

Registration – What, **Why**, Who, When, Where

- Legally recognized
- Avail benefits of tax credits and pass on Credits
- Proper accounting and compliance with GST Regime
Registration – What, Why, **Who**, When, Where

- Any/all types of entities carrying out supply of
  - Goods
  - Services
  - Both Goods & Services

- GST Practitioners must also enroll
Registration – What, Why, **Who**, When, Where

- Supplies > INR 20L (10L for some states)
- Suppliers making inter-state supply
- Casual taxable persons
- UN Bodies
- Embassies
- Other Notified Persons (e.g. Government Departments)
- Anyone liable for reverse charge
- Non-resident Taxable Persons
- Tax Deductors / Tax Collectors under GST
- Input Service Distributors (ISD)
- E-Commerce Operators
- Agents for registered principal
Registration – What, Why, Who, When, Where

- Annual turnover > 10 Lakhs for Arunachal Pradesh, Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, & Uttarakhand

- Annual turnover > 20 Lakhs for all other states & UTs

- Apply within 30 days of liability for all categories except for Non-resident Taxable Persons & Casual Taxpayers

- For Casual & Non-resident Taxable Persons, 5 days before the commencement of business - GSTIN active for 90 days in this case & can be extended only once for another 90 days
Multiple Registrations

Can a single entity have multiple registrations?

- If yes, under what conditions
- If no, why not?
Amendment of core & non-core fields
Can I make changes (amendments) to my GST registration?

Yes, you can!

<table>
<thead>
<tr>
<th>Core Fields</th>
<th>Non-core Fields</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Core fields include:</td>
<td>- All other fields</td>
</tr>
<tr>
<td>- Legal Name of Business</td>
<td>- No reasons or documents required</td>
</tr>
<tr>
<td>- Addition or deletion of Stakeholders’ Details</td>
<td>- No approval required from Tax Official</td>
</tr>
<tr>
<td>- Principal &amp; Additional Places of Business</td>
<td>- You can do edit non-core fields online on your own!</td>
</tr>
<tr>
<td>- Requires approval from Tax Official</td>
<td></td>
</tr>
</tbody>
</table>
Registration – What, Why, Who, When, Where

Where can I register under GST? Is online registration mandatory?

- **www.gst.gov.in**
- Must be taken online
Composition Scheme under GST
A registered person, whose aggregate turnover in the preceding financial year did not exceed Seventy Five lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at such rate as may be prescribed, but not exceeding -

- one per cent of the turnover in State or turnover in Union territory in case of a manufacturer,
- two and a half per cent of the turnover in State or turnover in Union territory in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II, and
- half per cent of the turnover in State or turnover in Union territory in case of other suppliers
Composition Scheme: An Overview

Composition Scheme – Restrictions/Conditions

- Turnover not exceeding INR 75L
- No interstate supply

For all goods and manufacturers in selective cases (except Pan Masala, Tobacco, Ice cream) and for food & article of human consumption related Service only

E-commerce operators or service providers cannot avail this scheme
Registration Process on Portal
<table>
<thead>
<tr>
<th>S.No.</th>
<th>Documents</th>
<th>File Size Format</th>
<th>Maximum Allowable Size</th>
</tr>
</thead>
</table>
| 1.    | Proof of Constitution of Business • In case of Partnership firm: Partnership Deed of Partnership Firm  
       • In case of Others: Registration Certificate of the Business Entity                           | PDF or JPEG      | 1 MB                   |
| 2.    | Photographs of Proprietor/Partners/HUF Kartha/Managing Director /Managing Trustee/Members of Managing 
       Committee /CEO or his/her equivalent                                                        | JPEG             | 100 KB                 |
| 3.    | Proof of Appointment of Authorized Signatory Power of Attorney or Letter of Authorization or copy 
       of Resolution of the Managing Committee or Board of Directors                                 | PDF or JPEG      | 1 MB                   |
| 4.    | Photograph of Authorized Signatory                                                                 | JPEG             | 100 KB                 |
| 5.    | Bank Accounts: Cancelled Cheque/ Bank Statement of the concerned Bank with the Bank stamp/ First 
       page of the Passbook                                                                        | PDF and JPEG     | 1 MB                   |
### Duration for which applications can be saved

<table>
<thead>
<tr>
<th></th>
<th>Registration</th>
<th>Amendment</th>
<th>Cancellation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duration</td>
<td>15 Days</td>
<td>15 Days</td>
<td>15 Days</td>
</tr>
</tbody>
</table>
Taxpayer’s Interface: Login – Business Rules

Note: Your GSTIN is not your username; creating your username is an activity done by the taxpayer during registration

1. Password should be of 8 to 15 characters which should comprise of at least one number, one special character and letters (at least one upper and one lower case)

2. Password will be locked after <3> consecutive unsuccessful attempts post which taxpayer must use change password process

3. At one point of time, user can login through a single session only. Multiple sessions for same user id are not allowed

4. User needs to mandatorily change his password after <120> days

5. Migrated dealers will provide mobile number and email ID during first login
Generation of TRN Part A of the Form
How to Apply for a New Registration: **New Registration Screen**

1. Open the GST website & select New Registration

2. Enter the mandatory details
   - I am a
   - State/UT
   - District where Principal Place of Business is located
   - Legal Name of Business (as per PAN)
   - PAN
   - Email Address
   - Mobile Number

3. Click Proceed
How to Apply for a New Registration: **New Registration Screen**

1. Enter the Mobile OTP
2. Enter the Email OTP
3. Click Proceed

**Verify OTP**

- **Mobile OTP**: [Enter]
- **Email OTP**: [Enter]

**Instructions**

- Fill OTP sent to Mobile
- Fill OTP sent to Email Address
- Click here to resend the OTP
7. Temporary Reference Number (TRN) is generated

8. Click Home link to go back to Register Now

9. Click on Register Now again

10. Select Temporary Reference Number radio button
Using TRN
Part B of the Form
How to Apply for a New Registration: **New Registration Screen**

11. Enter the TRN
12. Click Proceed
The taxpayer can access the saved application on the GST portal at anytime using the TRN up to 15 days post generation of TRN.

The TRN helps maintain data for Casual taxpayer (Advance Tax Payment)

All applications saved by taxpayer appear in descending chronological order.

You can edit or delete the saved application here.
Registration for Taxpayers: Accessing ‘My Saved Applications’

- **Precondition:** Application must be saved

- Taxpayers can save one or more applications on the GST portal

- Applications can be saved at various stages of completion

- Each application has a fixed duration in which it can be edited & saved

- After that duration the application expires & is automatically purged
How to Apply for a New Registration: **New Registration Screen**

- You can select a preferred language from the given list.

<table>
<thead>
<tr>
<th>Code</th>
<th>Language</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASS</td>
<td>Assamese</td>
</tr>
<tr>
<td>BEN</td>
<td>Bengali</td>
</tr>
<tr>
<td>ENG</td>
<td>English</td>
</tr>
<tr>
<td>GUJ</td>
<td>Gujarati</td>
</tr>
<tr>
<td>HIN</td>
<td>Hindi</td>
</tr>
<tr>
<td>KAN</td>
<td>Kannada</td>
</tr>
<tr>
<td>MAL</td>
<td>Malayalam</td>
</tr>
<tr>
<td>MAR</td>
<td>Marathi</td>
</tr>
<tr>
<td>ORI</td>
<td>Oriya</td>
</tr>
<tr>
<td>PUN</td>
<td>Punjabi</td>
</tr>
<tr>
<td>TAM</td>
<td>Tamil</td>
</tr>
<tr>
<td>TEL</td>
<td>Telugu</td>
</tr>
<tr>
<td>URD</td>
<td>Urdu</td>
</tr>
</tbody>
</table>
How to Apply for a New Registration: **OTPs Validated Successfully**

1. From here on, your registration application can be divided into two parts:
   - The Head – the upper portion of the application that has all the main sections of your applications
   - The Body – the rest of the application in which you will fill in all the details
How to Apply for a New Registration: **Head of the Registration Form**

- The head contains all the sections of the application in order of sequence.
- You must fill all the mandatory details in each section before moving onto the next one.
- You cannot jump sections until data on the tab page is saved.
- Once you complete a section, it will be marked as complete with a check mark.
How to Apply for a New Registration: **Body of the Registration Form**

1. This is an illustration of the Business Details section

2. All fields marked with red dot are mandatory and must be filled

3. Once you have entered all the details, you must attach the relevant documents (may not be applicable in all sections)

4. Click ‘Save & Continue’ to progress to the next section
How to Apply for a New Registration: **Section – Authorized Signatory**

Don’t forget to mark your Primary Authorised Signatory!

You can add up to 10 Authorised Signatories.
How to Apply for a New Registration: **Section - Goods and Services**

### Details of Goods / Commodities Supplied by the Business

Please specify top 5 goods / commodities supplied by you

<table>
<thead>
<tr>
<th>SI No</th>
<th>HSN Code</th>
<th>Description of Goods</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>85164000</td>
<td>Electric Smoothing Irons</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>85163300</td>
<td>Hand Drying Apparatus</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>85167200</td>
<td>Nano Oven Toasters</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>85168000</td>
<td>Electric Heating Resistors</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>85167900</td>
<td>Electro Thermo Fluid Heater</td>
<td></td>
</tr>
</tbody>
</table>

Please specify Top 5 goods & top 5 commodities only
How to Apply for a New Registration: **Section - Bank Accounts**

You can add up to 10 business bank accounts.
How to Apply for a New Registration: **Section - Verification**

1. Before you can submit your application, you must
2. Check the box to accept the sworn affidavit
3. Digitally sign the application using DSC/E-Signature
How to Apply for a New Registration: **Submit**

1. After digitally signing the form, you can click on submit. Select OK to confirm your action.
How to Apply for a New Registration: Success

1. Congratulations! You have successfully submitted your GST Registration Application.
Registration for Tax Payer

- ARN refers to Application Reference Number.
- It is a unique number assigned to each transaction completed at the GST Common Portal.
- It will also be generated on submission of the Enrolment Application that is electronically signed using DSC.
- ARN can be used for future correspondence with GSTN.

<table>
<thead>
<tr>
<th>Format of ARN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AA 07 07 16 000000 1</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Alphabets</th>
<th>State Code</th>
<th>Month</th>
<th>Year</th>
<th>Six digit – System generated code</th>
<th>Check sum digit</th>
</tr>
</thead>
</table>
How to Apply for a New Registration: **Post Submission**

- Taxpayer receives **Application Reference Number (ARN)** via email & SMS.
- Tax Authorities will send the taxpayer a response within 3 *common working days*.
- If your application is successful, you will receive the registration certificate via email in PDF format which can be downloaded & printed.
- If the Tax Official has any queries, they will issue a Notice for Seeking Clarification that you will receive via email in PDF format which can be downloaded & printed.
- You have seven (7) working days to respond to the memo, failing which your application will be rejected by the system.
Tracking the Registration Application
Tracking Your Application Status

1. Precondition: Taxpayer has submitted application successfully & ARN has been generated

2. Taxpayer goes to GST Services selects the sub-menu Registration

3. Under Registration, click on ‘Track Application Status’
Taxpayer’s Interface: Login

**Precondition:** User has valid login credentials created during Registration

![Login Screen](image1.png)

![Taxpayer Dashboard](image2.png)

Screenshots are for reference purposes only
Payments under GST
Process Overview - Payments

- Single challan/payment for CGST, SGST, IGST and Cess
- Challan to include all major heads (IGST, CGST, SGST, Cess and minor heads (Tax, Interest, Penalty, Fee, Others)
- Electronically generated Challan from GST portal with unique 14-digit Common Portal Identification Number (CPIN)
- Challan once generated to be valid for 15 days
- Payment through Debit/Credit Card, Internet Banking, NEFT/RTGS and at the Bank Counter
- Facility to track payment
- All payments will become part of Cash Ledger and can be utilized in payment of liabilities
Returns under GST
Interactive Returns

GSTR-1
- Upload of invoice data

GSTR-2A
- Accept / Reject
- Modify / Add
- Auto drafted from all suppliers/ISD/TDS and TCS

GSTR-2
- Accept / Reject
- Modify / Add
- Upload of remaining data

GSTR-1A
- Auto-drafted on the basis of submitted GSTR 2
- Accept Reject / if GSTR 1 filed and GSTR3 not filed

GSTR-1
- Auto Amended GSTR 1 if GSTR 3 not filed
- Acceptance/rejection/addition if GSTR 1 not filed or next period GSTR1 if GSTR 3 filed
Return filling under GST

- B2B Invoice data upload
  - On the GST portal
  - Using offline tool (like Excel)
  - Using 3rd party tool
- Filing of GSTR-1 based on invoice data and data on exports, supplies to consumers etc.
- Downloading of GSTR-2
- Matching it with one’s own Purchase Register
  - Manually on the portal
  - Using 3rd Party Tool
  - Facility to add new invoice not uploaded by supplier
  - Facility to modify the invoice data
- Filing of GSTR-2 after incorporating other details like imports etc.
- Pay amount due by ITC and/or Cash
- File GSTR-3
The Rationale for GSP

- The GST System will have a G2B portal for taxpayers to access the GST System.
- But taxpayers may require different kind of facilities like
  - integration of their Accounting Packages/ERP with GST System
  - converting their purchase/sales register data in GST compliant format
- Third party applications, which can provide different kind of interfaces on desktop and mobile to comply with GST requirements.
- Large organization may require an automated way to interact with GST system for uploading large number of invoices.
- All this require an eco system of third party service providers
- These service providers have been given a generic name, GST Suvidha Provider or GSP.
GST Suvidha Provider Ecosystem

GSP: GST Suvidha Provider
ASP: Application Service Providers

34 Companies selected
Taxpayer Education and Helpdesk

• Education on GST Portal thru master trainers of CBEC and States
• Video based Tutorial-CBT (Computer-Based Training, available at gst.gov.in under help.)
• Online User Manuals and FAQs
• 24X7 Helpdesk for taxpayers on IT System
  – 0120-4888999
  – helpdesk@gst.gov.in
Taxpayers Dashboard on GST Portal
## Ledger Balance 26/08/2016

<table>
<thead>
<tr>
<th>Description</th>
<th>IGST (₹)</th>
<th>CGST (₹)</th>
<th>SGST (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liability related to Return</td>
<td>90,000</td>
<td>1,15,000</td>
<td>1,15,000</td>
</tr>
<tr>
<td>Cash</td>
<td>40,000</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Input tax Credit</td>
<td>70,000</td>
<td>80,000</td>
<td>80,000</td>
</tr>
<tr>
<td>(Net Liability)/Net Credit</td>
<td>20,000</td>
<td>(15,000)</td>
<td>(15,000)</td>
</tr>
<tr>
<td>Liability other than Return</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Kamath Foods Private Limited
29APPCK7465F1Z1

Received Show cause notice for cancellation of Registration from Commissioner, Bangalore
Returns
Goods and Services Tax

Dashboard > Returns

File Returns

Financial Year
2017-18

Return Filing Period
April

SEARCH

* Indicates Mandatory Fields
### GSTR-1 - Outward Supplies made by the Taxpayer

**GSTIN:** 37AAAAP3106A1Z9  
**Business Name:** AP TaxPayer 3106 Ltd  
**FY:** 2017-18  
**Return Period:** April  
**Status:** Not Filed  
**Due Date:** 10/5/2017

**Gross Turnover of the taxpayer in the previous financial year:** 0

### GSTR-1 - Invoice Details

<table>
<thead>
<tr>
<th>Description</th>
<th>B2B Invoices</th>
<th>B2C (Large) Invoices</th>
<th>Credit / Debit Notes</th>
<th>Exports Invoices</th>
<th>Amended B2B Invoices</th>
<th>Amended B2C (Large) Invoices</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Invoice Value</strong></td>
<td>₹59,10,000.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
<tr>
<td><strong>Total Taxable Value</strong></td>
<td>₹9,14,211.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
<tr>
<td><strong>Total Tax Liability</strong></td>
<td>₹1,26,365.87</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>
## GSTR-2 - Inward Supplies received by the Taxpayer

**GSTIN** - 37AAAAP3106A1Z9  
**Business Name** - AP TaxPayer 3106 Ltd  
**FY** - 2017-18  
**Return Period** - April  
**Status** - Not Filed  
**Due Date** - 15/5/2017

### GSTR-2 - Invoice Details

<table>
<thead>
<tr>
<th>Category</th>
<th>B2B Invoices</th>
<th>Amended B2B Invoices</th>
<th>Import Of Goods/Capital Goods</th>
<th>Amended Import Of Goods</th>
<th>Import Of Services</th>
<th>Amended Import Of Services</th>
<th>Credit/Debit Notes</th>
<th>Amended Credit / Debit Notes</th>
<th>ISD Credit Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Taxable Value</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
<tr>
<td>Tax Paid</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
<tr>
<td>ITC Availed</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
<tr>
<td>Differential Value</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
<tr>
<td>Differential Tax</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
<tr>
<td>ITC Availed</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
<tr>
<td>Tax Credit Received</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>
**B2B - Add Invoice**

<table>
<thead>
<tr>
<th>Supplier's GSTIN</th>
<th>Invoice No.</th>
<th>Invoice Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please Enter GSTIN</td>
<td>Enter Invoice Number</td>
<td>DD/MM/YYYY</td>
</tr>
</tbody>
</table>

**POS**

- Select

**Total Invoice Value**

- Enter Total Invoice Value

**Supply Type**

- 

**Supply attract Reverse Charge**

- 

### Item Details

- Delete all added items in order to change GSTIN or POS or Supply Type

<table>
<thead>
<tr>
<th>Category</th>
<th>HSN</th>
<th>Taxable Value (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods</td>
<td>Enter HSN</td>
<td>Enter Taxable Value</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IGST Rate</th>
<th>IGST Amount</th>
<th>CGST Rate</th>
<th>CGST Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>₹0.00</td>
<td>0</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SGST Rate</th>
<th>SGST Amount</th>
<th>Cess Rate</th>
<th>Cess Amount</th>
<th>Eligibility for ITC</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>₹0.00</td>
<td>0</td>
<td>₹0.00</td>
<td>Inputs</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Tax available as ITC (IGST)</th>
<th>Total Tax available as ITC (CGST)</th>
<th>Total Tax available as ITC (SGST)</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Tax available as ITC (CESS)</th>
<th>ITC available this month as IGST</th>
<th>ITC available this month as CGST</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹0.00</td>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ITC available this month as SGST</th>
<th>ITC available this month as CESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>₹0.00</td>
<td>₹0.00</td>
</tr>
</tbody>
</table>
## Returns for Taxpayers

### GSTR-3 - Monthly Return

<table>
<thead>
<tr>
<th>Details</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GSTIN</strong></td>
<td>37AAAAP3106A1Z9</td>
</tr>
<tr>
<td><strong>Business Name</strong></td>
<td>AP TaxPayer 3106 Ltd</td>
</tr>
<tr>
<td><strong>Status</strong></td>
<td>Not Filed</td>
</tr>
<tr>
<td><strong>Due Date</strong></td>
<td>20/5/2017</td>
</tr>
</tbody>
</table>

**FY - 2017-18**

**Return Period - April**

### Turnover Details

- **Taxable Turnover**
- **Total Turnover**

### Outward Supplies

- **IGST**
- **CGST**
- **SGST**
- **CESS**

### Inward Supplies

- **IGST**
- **CGST**
- **SGST**
- **CESS**

### Total Tax Liability

- **IGST**
- **SGST**
- **CESS**

### TDS Credit

- **IGST**
- **CGST**
- **SGST**
- **CESS**

### TCS Credit

- **IGST**
- **CGST**
- **SGST**
- **CESS**

### ITC Credit

- **IGST**
- **SGST**
- **CESS**

### Tax Paid

- **IGST**
- **CGST**
- **SGST**
- **CESS**

### Refund Claim

- **IGST**
- **CGST**
- **SGST**
- **CESS**

---

To add/view details in a particular table, please click on the respective table.
Ledgers
## Electronic Cash Ledger - Summary

**GURVINDER SINGH KAMRA 05AOVPK3548L1ZB**

### Select Period

- **From:** 01/01/2017
- **To:** 11/01/2017

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

### Credit (A)

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

### Closing Balance as on 11/01/2017

<table>
<thead>
<tr>
<th>Date</th>
<th>Reference No.</th>
<th>Tax Period</th>
<th>Description</th>
<th>IGST (₹)</th>
<th>CGST (₹)</th>
<th>SGST (₹)</th>
<th>Total (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/01/2017</td>
<td>-</td>
<td>-</td>
<td>Closing Balance</td>
<td>3,068</td>
<td>10,00,01,058</td>
<td>2,22,25,901</td>
<td>12,22,30,027</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# Electronic Credit Ledger - Summary

<table>
<thead>
<tr>
<th>Financial Year</th>
<th>Month</th>
<th>ITC Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>August</td>
<td>₹ 12,45,000.00</td>
</tr>
</tbody>
</table>

**Ledger Views**

1. Summary Ledger
2. Detailed Ledger
Tax Liability Register

Ledger Views

1. Tax Liability Register for Return
2. Tax Liability Register for Liabilities other than Return
Payments
<table>
<thead>
<tr>
<th></th>
<th>Tax (₹)</th>
<th>Interest (₹)</th>
<th>Penalty (₹)</th>
<th>Fees (₹)</th>
<th>Other (₹)</th>
<th>Total (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CGST(0001)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>IGST(0002)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>CESS(0003)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Andhra Pradesh GST(0004)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>5</td>
</tr>
</tbody>
</table>

**Total Challan Amount:** ₹ 20 /-

**Total Challan Amount (In Words):** Rupees Twenty Only

**Payment Modes**
- **-Payment**
- Over The Counter
- NEFT/RTGS

**SAVE**  **GENERATE CHALLAN**
For any further information please contact help@gst.gov.in

Thank You!