

# S C Vora & Co.

## Chartered Accountants

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# GSTR-3B CHANGES NOW LIVE ON GST PORTAL



## Changes in GSTR 3B now live on GST portal

- Vide Notification No **14/2022** and **Circular No 170/02/2022 dt 06.07.2022**, the CBIC had notified few important changes in monthly GST return Form GSTR 3B.
- Such changes has a bearing in manner of disclosure of Input Tax Credit under GST.
- Such changes have been carried out on the GST portal and revised Form GSTR 3B is available on the GST portal.
- We are reiterating important changes as notified by the CBIC in subsequent slides
- The changes in Form GSTR 3B may be noted, necessary changes be made in the process and thereby undertake return filings.

## ***Circular No 170/02/2022 dt 06.07.2022- Change in GSTR 3B***

### **1. Furnishing of Inter-state supplies**

- Details of inter-state supply to URD person and to composition tax payers are to be mandatorily reported in Table 3.2 of Form GSTR 3B and Table 4A/ 4C/ 7B/ Table 5 or Table 9/10 of GSTR -1.
- Such details are to be furnished place of supply wise i.e. for each state separately.
- Accordingly, taxpayers will be required to update their customer database properly with correct State name and ensure that correct POS is declared in the tax invoice.

### **2. Furnishing of details of ITC reversal/ ineligible ITC**

- Total ITC (eligible + ineligible) is to be shown in Table 4A of GSTR 3B
- Following type of reversal is to be shown in **Table 4 (B) (1)** of GSTR 3B:
  - Rule 38 : Reversal by bank or NBFC
  - Rule 42 : Common ITC reversal
  - Rule 43 : ITC reversal on sale of capital goods
  - Ineligible ITC as per S. 17(5)

**...Circular No 170/02/2022 dt 06.07.2022- Change in GSTR  
3B**

- Following type of reversal is to be shown in **Table 4 (B) (2)** of GSTR 3B
  - Rule 37 : Non payment to vendor beyond 180 days
  - S. 16(2)(b) : Invoice received but goods/ services not received
  - S. 16(2)(c) : Invoice not uploaded/ paid by the supplier
- Following details are to be shown in **Table 4 (D)** which is only for presentation purpose
  - **Table 4 (D) (1)**  
ITC Reclaim on account of Rule 37, S. 16 (2) (b) and S. 16 (2) (c) .  
Please note this ITC has to be taken first in Table 4 (A)(5)
  - **Table 4 (D) (2)**  
ITC of invoices when their return is filed after due date i.e .S. 16(4)  
ITC on account of place of supply mis-match  
Please note that such ITC is not to be taken in Table 4 (A) (5)

# THANK YOU

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