

## Form GSTR-3B

### System generated summary

[This summary has been generated on the basis of your FORM GSTR-1 and GSTR-2B (auto-drafted ITC statement). These values auto-populated below may be used to fill in relevant tables in FORM GSTR-3B. This summary is generated for information and guidance purposes only. Please enter correct values, after due verification.]

Financial year	2020-21
Tax period	November

1	GSTIN	36AAACZ1014A1Z2
2	(a) Legal name of the registered person	24/7 CUSTOMER PRIVATE LIMITED
	(b) Trade name, if any	24/7 CUSTOMER PVT LTD
	(c) GSTR-1 filing date	10/12/2020
	(d) GSTR-2B generation date	12/12/2020
	(e) GSTR-3B Summary Generation date	12/12/2020

### Section I: Auto-populated details of Table 3.1, 3.2 and 4 of FORM GSTR-3B

Taxpayers may use this data to file their FORM GSTR-3B

(Amount in ₹ for all tables)

#### A. Table 3.1 of FORM GSTR-3B : Details of Outward supplies and inward supplies liable to reverse charge

Nature of supplies	Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
<a href="#">(a) Outward taxable supplies (other than zero rated, nil rated and exempted)</a>	89,756.00	16,156.08	0.00	0.00	0.00
<a href="#">(b) Outward taxable supplies (zero rated)</a>	11,00,12,301.00	0.00			0.00
<a href="#">(c) Other outward supplies (Nil rated, exempted)</a>	0.00				
<a href="#">(d) Inward supplies (liable to reverse charge)</a>	0.00	0.00	0.00	0.00	0.00
<a href="#">(e) Non-GST outward supplies</a>	0.00				

#### B. Table 3.2 of FORM GSTR-3B : Of the supplies shown in 3.1(a) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

Nature of supplies	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
<a href="#">Supplies made to Unregistered persons</a>	Telangana	89,756.00	16,156.08
<a href="#">Supplies made to Composition taxable persons</a>		0.00	0.00
<a href="#">Supplies made to UIN holders</a>		0.00	0.00

#### C. Table 4 of FORM GSTR-3B : Eligible ITC

Details	Integrated tax	Central Tax	State/UT Tax	Cess
(A) ITC Available (whether in full or part)				
(1) <a href="#">Import of goods</a>	0.00			0.00
(2) Import of services				
(3) <a href="#">Inward supplies liable to reverse charge (other than 1 &amp; 2 above)</a>	0.00	0.00	0.00	0.00
(4) <a href="#">Inward supplies from ISD</a>	0.00	0.00	0.00	0.00
(5) <a href="#">All other ITC</a>	8,673.66	0.00	0.00	0.00
(B) ITC Reversed				

Details	Integrated tax	Central Tax	State/UT Tax	Cess
(1) As per rules 42 & 43 of CGST Rules				
(2) <a href="#">Others</a>	8,640.00	0.00	0.00	0.00
(C) Net ITC Available (A)-(B)	33.66	0.00	0.00	0.00
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) <a href="#">Others</a>				

## Section II : Detailed breakup of values in Table 3.1 and 3.2 of FORM GSTR-3B

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values filed by them in their FORM GSTR-1 or reflected in FORM GSTR-2B

### A. Break up of Table 3.1 (a) of GSTR-3B

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Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)	0.00	0.00	0.00	0.00	0.00
4B	Outward supplies made to registered persons attracting tax on reverse charge	0.00				
4C	Taxable outward supplies made through e-commerce operator attracting TCS	0.00	0.00	0.00	0.00	0.00
5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)	0.00	0.00			0.00
5B	Taxable outward inter-state supplies made through e-commerce operator attracting TCS (where invoice value is more than Rs. 2.5 lakhs)	0.00	0.00			0.00
6C	Deemed exports	0.00	0.00	0.00	0.00	0.00
7A_1	Taxable outward intra-state supplies made to un-registered persons	0.00		0.00	0.00	0.00
7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	89,756.00	16,156.08			0.00
9A	Amendments made to invoices declared in previous tax periods in Tables-4, 5 and 6C	0.00	0.00	0.00	0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Tables-4, 5 and 6C	0.00	0.00	0.00	0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Tables-4, 5 and 6C	0.00	0.00	0.00	0.00	0.00
10A	Amendment to taxable outward intra-state supplies made to unregistered persons declared in Table-7 in previous tax periods	0.00		0.00	0.00	0.00
10B	Amendment to taxable outward inter-state supplies	0.00	0.00			0.00

Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
	made to unregistered persons declared in Table-7 in previous tax periods					
11_I_A1	Advance amount received in the tax period - Intra-state	0.00		0.00	0.00	0.00
11_I_A2	Advance amount received in the tax period - Inter-state	0.00	0.00			0.00
11_I_B1	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Intra-state	0.00		0.00	0.00	0.00
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state	0.00	0.00			0.00
11_II	Amendments to information regarding advances in previous tax periods	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>89,756.00</b>	<b>16,156.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**B. Break up of Table 3.1 (b) of GSTR-3B**

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Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
6A	Exports	11,00,12,301.00	0.00			0.00
6B	Supplies made to SEZ unit or SEZ developer	0.00	0.00			0.00
9A	Amendments made to invoices declared in previous tax periods in Table-6A, 6B	0.00	0.00			0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	0.00	0.00			0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices declared in Table-6A,6B	0.00	0.00			0.00
	<b>Total</b>	<b>11,00,12,301.00</b>	<b>0.00</b>			<b>0.00</b>

**C. Break up of Table 3.1 (c) of GSTR-3B**

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Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Nil rated and exempted supplies (columns 2 and 3)	0.00				

**D. Break up of Table 3.1 (d) of GSTR-3B**

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Table in GSTR-2B		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_III	ITC Available - Inward Supplies liable for reverse charge	0.00	0.00	0.00	0.00	0.00
4_Part A_III	ITC not available - Inward Supplies liable for reverse charge	0.00	0.00	0.00	0.00	0.00

**E. Break up of Table 3.1 (e) of GSTR-3B**

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Table in GSTR-1		Total taxable value	Integrated tax	Central Tax	State/UT Tax	Cess
8	Non-GST outward supplies (column 4)	0.00				

**F. Break up of Table 3.2 (Supplies made to Unregistered persons)**[\[TOP\]](#)

Table in GSTR-1		Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
5A	Taxable outward inter-state supplies made to un-registered persons (where invoice value is more than Rs. 2.5 lakhs)		0.00	0.00
7B_1	Taxable outward inter-state supplies made to un-registered persons (where invoice value is upto Rs. 2.5 lakhs)	Telangana	89,756.00	16,156.08
9A	Amendments made to invoices declared in previous tax periods in Table-5A		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-5A		0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to Credit/Debit notes declared in Table-9B		0.00	0.00
10B	Amendment to taxable outward inter-state supplies made to un-registered persons declared in Table-7 in previous tax periods		0.00	0.00
11_I_A2	Advance amount received in the tax period - Inter-state		0.00	0.00
11_I_B2	Advance amount received in earlier tax period and adjusted against supplies being shown in this tax period - Inter-state		0.00	0.00
11_II	Amendments to information regarding advances in previous tax periods and amendments to information regarding adjustment against supplies		0.00	0.00

**G. Break up of Table 3.2 (Supplies made to Composition taxable persons)**[\[TOP\]](#)

Table in GSTR-1		Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A	Taxable outward supplies made to registered persons (other than zero rated supplies)		0.00	0.00
4C	Taxable outward supplies made through e-commerce operator attracting TCS		0.00	0.00
9A	Amendments made to invoices declared in previous tax periods in Table-4A, 4C		0.00	0.00
9B	Credit/Debit Notes pertaining to invoices declared in Table-4A,4C		0.00	0.00
9C	Amendments to Credit/Debit Notes pertaining to invoices		0.00	0.00

Table in GSTR-1	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
declared in Table-9B			

#### H. Break up of Table 3.2 (Supplies made to UIN holders)

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Table in GSTR-1	Place of supply (State/UT)	Total taxable value	Amount of Integrated tax
4A Taxable outward supplies made to registered persons (other than zero rated supplies)		0.00	0.00
4C Taxable outward supplies made through e-commerce operator attracting TCS		0.00	0.00
9A Amendments made to invoices declared in previous tax periods in Table-4A, 4C		0.00	0.00
9B Credit/Debit Notes pertaining to invoices declared in Table-4A,4C		0.00	0.00
9C Amendments to Credit/Debit Notes pertaining to invoices declared in Table-9B		0.00	0.00

### Section III : Detailed breakup of values in Table 4 of FORM GSTR-3B

Taxpayers may use this data for reconciliation of details auto-populated in Section I above and values reflected in their FORM GSTR-2B

#### A. Break up of Table 4A(1) (ITC Available - Import of goods)

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Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_IV ITC Available - Import of Goods	0.00			0.00

#### B. Break up of Table 4A(3) (ITC Available - Inward supplies liable to reverse charge (other than 1 & 2 above))

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Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_III ITC Available - Inward Supplies liable for reverse charge	0.00	0.00	0.00	0.00

#### C. Break up of Table 4A(4) (ITC Available - Inward Supplies from ISD)

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Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_II ITC Available - Inward Supplies from ISD	0.00	0.00	0.00	0.00

#### D. Break up of Table 4A(5) (ITC Available - All other ITC - Supplies from registered persons other than reverse charge)

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Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part A_I ITC Available - All other ITC - Supplies from registered persons other than reverse charge	8,673.66	0.00	0.00	0.00

#### E. Break up of Table 4B(2) (ITC Reversed - Others )

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Table in GSTR-2B	Integrated tax	Central Tax	State/UT Tax	Cess
3_Part B_I ITC Available - Others	8,640.00	0.00	0.00	0.00
4_Part B_I ITC not available - Others	0.00	0.00	0.00	0.00
3_Part A ITC reversal due to net negative values in 3_Part A_I,II,III,IV (A,B,C and D above)	0.00	0.00	0.00	0.00

**Instructions:**

1. Terms Used :
  - a. ITC – Input Tax Credit
  - b. SEZ – Special Economic Zone
  - c. ISD – Input Service Distributor
2. System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
  - a. Details of outward supplies as filed by you in FORM GSTR-1 for the period,
  - b. Details of inward supplies liable to reverse charge and input tax credit as per your FORM GSTR-2B generated for the period
3. The summary is generated in the following manner:

GSTR-3B table	GSTR-2B table	Reference
3.1(a, b, c, e) and 3.2 Details of Outward supplies	NA	<p>This is auto-populated from FORM GSTR-1. Positive values shall be reported in respective tables. Negative values, if any, shall not be considered in the table and system will provide the value as zero.</p> <p>Negative values may arise in these tables due to credit notes and downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.</p>
3.1(d) Inward supplies liable to reverse charge	Table 3 Part A Section III Table 4 Part A Section III	<p>This is auto-populated from FORM GSTR-2B. Positive values shall be reported in respective table. Negative values, if any, shall not be considered in the table and system will provide the value as zero.</p> <p>Negative values may arise in this table due to downward amendment of outward supplies. Detail break-up in Section II above may be referred in this respect.</p>
4A (1, 3, 4, 5) ITC Available	Table 3 Part A Section I, II, III, IV	<p>This is auto-populated from FORM GSTR-2B. Positive ITC values shall be reported in respective tables. Negative values, if any, shall not be reported and value shall be reported as zero.</p> <p>However, such negative values shall be considered as ITC reversal and would be reported in table 4B(2). Detail break-up in Section III above may be referred in this respect.</p>
4B(2) ITC reversed – (2) Others	Table 3 Part B Section I Table 4 Part B Section I	<p>This is auto-populated from FORM GSTR-2B. This covers the following:</p> <ol style="list-style-type: none"> <li>a. Positive values of all credit notes, on which ITC is available. If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</li> <li>b. Positive values of all credit notes, on which ITC is not available.</li> <li>c. In case there are net negative values in ITC available table 4A(1,3,4,5), then such negative values shall be considered in this table.</li> </ol> <p>Detail break-up in Section III above may be referred in this respect.</p>

4. If you have issued invoice and credit note in same month, then both shall be reported separately.
5. In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as 'Not Filed'.
6. Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as 'Not Generated'.
7. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.
8. Table 5 and 5.1 of FORM GSTR-3B is not part of this PDF.