

# TAX INFO

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Latest update on GST Law: Information regarding **System Computed GSTR-3B** based on the **Availability on Portal**.

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System computed GSTR-3B (Table-3 for liabilities) on the basis of GSTR-1 filed by taxpayers is now available on the GST portal. This facility is available only for monthly GSTR-1 filers. But, it will be made available for quarterly GSTR-1 filers too in due course.

For the GSTR-3B for August 2020 & onward the system will compute liabilities (Table 3 of GSTR-3B) in PDF Format from GSTR-1 filed. The system computed liability will be prepared few minutes after GSTR-1 has been filed. This data can be used to file GSTR-3B, which will avoid discrepancy between GSTR-1 and GSTR-3B. One can find system computed GSTR-3B in PDF Format on the GSTR-3B dashboard.

The PDF will contain system computed liabilities for GSTR-3B (Table 3) along with the break up on the basis of GSTR-1 filed.

## **Table 3.1:**

1. Outward taxable supplies (other than zero-rated, nil rated)
2. Outward taxable supplies (Zero-rated)
3. Outward taxable supplies (Nil Rated)
4. Non-GST outward supplies

**Note:** RCM data is not auto-populated.

## **Table 3.2:**

1. Supplies made to Unregistered person
2. Supplies made to Composition taxable person
3. Supplies made to UIN holder

No Input Tax Credit details will be reflected in the system computed summary. The Government is planning to fetch the details of input tax credit from GSTR-2A or GSTR-2B. But that is only a future prospect for which we all have to wait.

Hence, the system computed GSTR-3B is available for guidance purposes. Hence, we can edit the fields that are auto-populated. The auto-filled details need to duly verified.

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