

**GOODS & SERVICE TAX (GST)**  
**FREQUENTLY ASKED QUESTION ON GST RETURN**

**1 . What is GSTR-3B?**

**Answer** – Form GSTR-3B is a simplified summary return of both Inward and Outward supplies in which taxpayers self-declared their ITC and set off tax liability.

**2. Who needs to file Form GSTR-3B?**

**Answer** – All normal taxpayers and casual taxpayers are required to file Form GSTR-3B.

**3. What is the Due date to file GSTR-3B?**

**Answer** – Specified due date for filing of Form GSTR-3B is the 20th day of the subsequent month.

**4 . Do I have to file GSTR-3B even if there is no business in the particular tax period?**

**Answer** – Yes, It is mandatory to file GSTR-3B even if there is no business in the Particular tax period.

**5. Do we have to enter Invoice wise details in GSTR-3B to declare tax liability or to claim ITC?**

**Answer** – No, all the details in Form GSTR-3B will be declared in a Consolidated manner by the taxpayer.

**6. Can I file NIL GSTR-3B? How to file GSTR-3B if there is no business in the Particular tax period?**

**Answer** – Yes, Nil return can be filed by you if you have not made any outward supply and have not received any Goods/Services and do not have any tax liability.

**8. Where do I have to enter details of inward taxable supply?**

**Answer** – You are not required to enter all details of inward taxable supply. Only details of Eligible and Ineligible ITC need to be declared in the table of GSTR-3B.

**9. Can we make modifications/amendments in an already-filed GSTR-3B?**

**Answer** – Form GSTR-3B once filed cannot be revised. Adjustment, if any, may be done while filing Form GSTR-3B for the subsequent period.

#### **10. What is GSTR-1? Who is required to file the GSTR-1?**

**Ans:** GSTR-1 is a monthly Statement of Outward Supplies to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.

Every registered taxable person, other than an input service distributor/ composition taxpayer/persons liable to deduct tax u/s 51 / persons liable to collect tax u/s 52 is required to file GSTR-1, the details of outward supplies of goods and/or services during a tax period, electronically on the GST Portal.

#### **11. When can I opt for Quarterly filing of GSTR-1 return?**

**Ans:** You can opt for Quarterly filing of Form GSTR-1 under following condition:

- If your turnover during the preceding financial year was up to Rs. 1.5 Crore or
- If you are registered during the current financial year and expect your aggregate turnover to be up to Rs. 1.5 Crores

#### **12. What are B2B Supplies?**

**Ans:** B2B supply refers to supply transactions between registered taxable entities/persons (Business-to-Business supplies).

#### **13. What is meant by B2C Supplies?**

**Ans:** B2C supply refers to supply transactions between a Registered Supplier and an Unregistered Buyer (Business-to-Consumer)

#### **14. Can a registered taxpayer have multiple series of tax invoices?**

**Ans:** Yes, a tax payer can have multiple series of tax invoices in a financial year. There is no limit on the number of series of tax invoices that one can have in a financial year.

#### **15. Is there any specified format for invoice number under GST laws?**

**Ans:** Yes, the invoice number has to be of maximum length of 16 characters and the allowable characters are alphanumeric and special characters of dash and slash.