

Basics of GST for Beginners

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Coverage

1. Registration
2. Returns under GST

Registration

(Sec 22 to 30 and Rule 8 to 26)

1. Why GST registration?

- Fundamental requirement for Identification of business
- Issue tax invoices and collection of taxes
- Availment of ITC

2. When to take registration?

A. threshold limit

- *Aggregate turnover exceeds 20L in a F.Y. (Special category states 10 lakhs Manipur, Mizoram, Nagaland and Tripura)*
- *From 01.04.2019 New limits (For supply of goods)*
 - **40L limit** : *Kerala, Chhattisgarh, Jharkhand, Delhi, Bihar, Maharashtra, Andhra Pradesh, Gujarat, Haryana, Goa, Punjab, Uttar Pradesh, Himachal Pradesh, Karnataka, Madhya Pradesh, Odisha, Rajasthan, Tamil Nadu, West Bengal, Lakshadweep, Dadra and Nagar Haveli and Daman and Diu, Andaman and Nicobar Islands and Chandigarh*
 - *Jammu and Kashmir, Ladakh and Assam*
 - **20L limit** : *Telangana Puducherry, Meghalaya, Mizoram, Tripura, Manipur, Sikkim, Nagaland, Arunachal Pradesh and Uttarakhand*

2. When to take registration?

B Compulsory registration

- *Inter state supply of goods (services exemption provided till 20L)*
- *Casual taxable person, person required to pay tax under RCM*
- *NRTP making taxable supplies*
- *Person who require to deduct GST TDS , or require to pay tax under 9(5) – E-com etc.*

C Registration by department

- *Identified by dept (Search inspection etc)*
- *E waybill detention cases*

3. When not required?

- *Complete exempt or complete RCM*
- *Agriculturist (supply of produce out of land)*
- *Such persons as may be notified by the government*
 - *Inter state supply of services 20L*
 - *Handi craft goods inter-State supply to the extent of 20L*
 - *Exclusive engage in goods (40 L)*

4. Where to take registration ?

- Supplying state or Consumption State ?

*Section 22 (1) Every supplier shall be liable to be registered under this Act in the State or Union Territory, other than special category States, “**from where he makes a taxable supply of goods or services or both**”.*

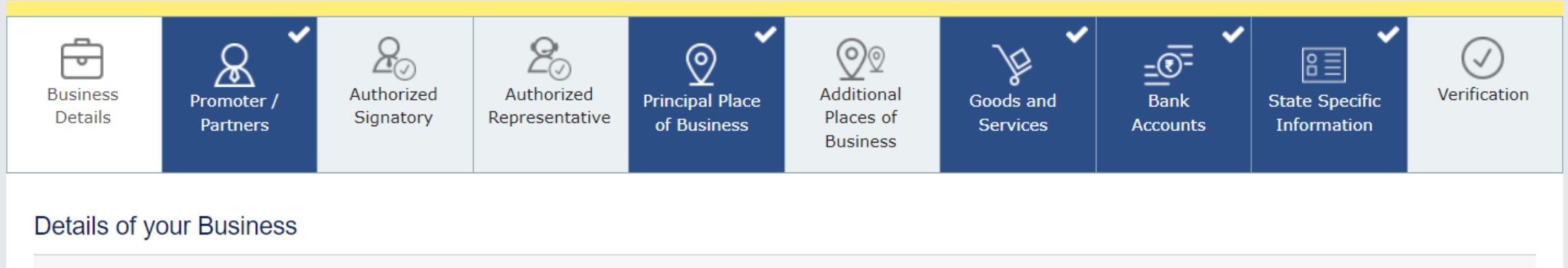
- Renting of building etc
- Works contract services

5. How to apply?

1. <https://reg.gst.gov.in/registration/>

The screenshot shows the 'New Registration' page on the GST portal. At the top, there are two steps: '1 User Credentials' (highlighted in orange) and '2 OTP Verification' (highlighted in grey). Below the steps, the title 'New Registration' is followed by a legend: a red dot indicates mandatory fields. There are two radio buttons: 'New Registration' (selected) and 'Temporary Reference Number (TRN)'. The form includes several fields: 'I am a' (dropdown menu), 'State / UT' (dropdown menu), 'District' (dropdown menu), 'Legal Name of the Business (As mentioned in PAN)' (text input), 'Permanent Account Number (PAN)' (text input), 'Email Address' (text input with an envelope icon), and 'Mobile Number' (text input with a '+91' dropdown). Below the email and mobile number fields, there are informational messages: 'i OTP will be sent to this Email Address' and 'i Separate OTP will be sent to this mobile number'. At the bottom, there is a dark blue button labeled 'PROCEED'.

5. How to apply?



New proposals

1. Based on data analysis and risk parameters – Biometric based aadhar authentication and taking photographs

Registration time limits

Aadhar authentication completed	AA not completed or Notified persons based on Risk assessment
Within 7 working days from the date of submission (ARN) – Registration to be granted	Within 30 working days from the date of submission (ARN) – Registration to be granted (after Physical verification of Business)
<ul style="list-style-type: none"><li data-bbox="165 599 2356 728">• If any clarification's- Notice to be issued within 7 days and will provide time of more 7 days for submission of clarifications<li data-bbox="165 856 2356 985">• After submitting clarifications – within 7 days – satisfied – grant registration not satisfied – Rejected. <p data-bbox="165 1028 675 1071">Deemed registration</p> <ul style="list-style-type: none"><li data-bbox="165 1113 1694 1156">• If no action taken within 7 days ARN (30 days for AA not done)<li data-bbox="165 1199 1388 1242">• If no action taken after clarification within 7 days.	

Procedural compliances

- All place of business should be added in GST registration
- Display of RC and GSTN on name board
- Multiple registration can be taken in the same State (removed business vertical concept) .
- Bank account details to be provided within 30 days
- TDS registration for CG , State Govt , Local Authority (Sec 51)
- TCS registration for E-comm operators.(Sec 52)

Returns under GST

Coverage

1. GSTR-1
2. GSTR-2A/2B
3. GSTR- 3B
4. Composition scheme
5. First return
6. Annual Returns
7. Final return

GSTR- 1

1. To declare Outward supplies (Sales), documents, HSN.
2. Categories
 - i. Small tax payers (turnover < 5 crores) opted for QRMP
 - ii. Other
3. Due dates
 - i. Regular and QRMP 3rd Month – 11th of the following month
 - ii. QRMP 1st and 2nd month – 13th of the following month
4. Last date for making any amendment or corrections – 30th Nov of subsequent F.Y.
5. Cannot file GSTR-1 unless previous moths GSTR-1/3B is not filed.
6. End time lime – 3 years from due date.

GSTR- 1

Original transactions

ADD RECORD DETAILS



4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices

✓ 0

5A - B2C (Large) Invoices

✓ 0

6A - Exports Invoices

✓ 0

7 - B2C (Others)

✓ 0

8A, 8B, 8C, 8D - Nil Rated Supplies

✓ 0

9B - Credit / Debit Notes (Registered)

✓ 0

9B - Credit / Debit Notes (Unregistered)

✓ 0

11A(1), 11A(2) - Tax Liability (Advances Received)

✓ 0

11B(1), 11B(2) - Adjustment of Advances

✓ 0

12 - HSN-wise summary of outward supplies

✓ 0

13 - Documents Issued

✓ 0

GSTR- 1

Amendments

AMEND RECORD DETAILS 

9A - Amended B2B Invoices

 **0**

9A - Amended B2C (Large) Invoices

 **0**

9A - Amended Exports Invoices

 **0**

9C - Amended Credit/Debit Notes (Registered)

 **0**

9C - Amended Credit/Debit Notes (Unregistered)

 **0**

10 - Amended B2C(Others)

 **0**

11A - Amended Tax Liability (Advances Received)

 **0**

11B - Amendment of Adjustment of Advances

 **0**

GSTR- 2A/2B

1. Differentiation

- i. **GSTR-2A** - Dynamic statement (will gets updated on real time basis as and when the supplier filed their GSTR-1)
- ii. **GSTR-2B** – Static statement (contains details of invoices filed by suppliers within due date)

2. What to follow 2A or 2B?

3. Whether applicable for imports?

GSTR- 2A/2B

GSTR-2A

PART-A

** Important Notice: If the invoices are more than 500, please check [here](#)

B2B Invoices

Credit/Debit Notes

Amendments to B2B Invoices

Amendments to Credit/Debit Notes

PART-B

ISD Credits

Amendments to ISD Credits

PART-C

TDS Credits

Amendments to TDS Credits

TCS Credits

PART-D

Import of goods from overseas on bill of entry

Import of goods from SEZ units / developers on bill of entry

GSTR- 2A/2B

GSTR-2B

ITC available

ITC available		ITC Not Available		HELP		
S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B						
I	All other ITC - Supplies from registered persons ^	4(A)(5) ①	1,72,863.84	0.45	0.45	0.00
	B2B - Invoices		1,72,863.84	0.45	0.45	0.00
	B2B - Debit notes		0.00	0.00	0.00	0.00
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00
	B2B - Debit notes (Amendment)		0.00	0.00	0.00	0.00
II	Inward Supplies from ISD ^	4(A)(4) ①	0.00	0.00	0.00	0.00
	ISD - Invoices		0.00	0.00	0.00	0.00
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ^	3.1(d) 4(A)(3) ①	0.00	0.00	0.00	0.00
	B2B - Invoices		0.00	0.00	0.00	0.00
	B2B - Debit notes		0.00	0.00	0.00	0.00
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00
	B2B - Debit notes (Amendment)		0.00	0.00	0.00	0.00
IV	Import of Goods ^	4(A)(1) ①	0.00	0.00	0.00	0.00
	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00
	IMPG (Amendment)		0.00	0.00	0.00	0.00
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00
Part B ITC Available - Credit notes should be net off against relevant ITC available headings in GSTR-3B						
I	Others ^	4(A) ①	0.00	0.00	0.00	0.00
	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00
	B2B - Credit notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00
	ISD - Credit notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00

GSTR- 2A/2B

GSTR-2B

ITC Not available

ITC available		ITC Not Available		HELP			
S.NO.	Heading [Expand All v]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons ^	4(D)(2) ❶	0.00	0.00	0.00	0.00	
	B2B - Invoices		0.00	0.00	0.00	0.00	
	No Records notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit notes (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD ^	4(D)(2) ❶	0.00	0.00	0.00	0.00	
	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge ^	3.1(d) 4(D)(2) ❶	0.00	0.00	0.00	0.00	
	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit notes (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Not Available - Credit notes should be net off against relevant ITC available headings in GSTR-3B							
I	Others ^	4(A) ❶	0.00	0.00	0.00	0.00	
	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

GSTR-3B

1. Summary of outward supplies, inward ITC, RCM and tax payable.

2. Due date for tax payments
 - i. 20th of following months (unless extended)
 - ii. QRMP – M1 and M2 (25th of the following months_
M3 – 20th of the following month

3. Purchase reconciliation time from 14th to 20th – (2B generating now on 15th evening)

Outward Supplies

3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00	-	-	-	-

3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

Nature of Supplies	Total taxable value	Integrated tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

GSTR-3B

Input tax credit

4. Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00

(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00
B. ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
C. Net ITC available (A-B)	0.00	0.00	0.00	0.00
(D) Other Details	0.00	0.00	0.00	0.00
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

GSTR-3B

Input tax credit – GSTR-2B reconciliation summary

1. **Table 4A(5)** ITC (both Eligible and ineligible) net off credit notes will form part (Auto populated)
2. Eligible ITC reflected in previous months claimed now (Add to 4A(5))
3. **Table 4B(1)** Ineligible ITC included in 4A(5) to be reversed in 4B(1) – **Permanent reversal**
4. **Table 4B(2)** Eligible ITC included in 4A(5) to be claimed in subsequent months –**Reversal to be made in 4B(2) – Temporary reversal.**
5. Table 4D(1) – Reflected earlier but claimed now
6. Table 4D(2) – Ineligible as per 16(4) and PoS.

GSTR-3B

Inward exempt, Non GST supplies and Interest, Late fees

5 Values of exempt, nil-rated and non-GST inward supplies

Nature of Supplies	Inter- State supplies	Intra- State supplies
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

GSTR-3B

Payment of tax

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated tax	Central tax	State/UT tax	Cess			
(A) Other than reverse charge								
Integrated tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central tax	0.00	0.00	0.00	-	-	0.00	0.00	0.00
State/UT tax	0.00	0.00	-	0.00	-	0.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated tax	0.00	-	-	-	-	0.00	-	-
Central tax	0.00	-	-	-	-	0.00	-	-
State/UT tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
March 2023	0.00	0.00	0.00	0.00

Late fee

1. Form GSTR-1 and GSTR-3B – Rs.50 per day (C+S) max 10,000 per month

2. Form GSTR-9

- i. Turnover upto 5 crores - Rs.50 per day (C+S) max 0.04% of turnover
- ii. Turnover >5 crore and upto 20 crores - Rs.100 per day (C+S) max 0.04% of turnover
- iii. Turnover > 20 crores - Rs.200 per day (C+S) max 0.25% of turnover
- iv. All pending GSTR-9`s till 2021-22 – Max late fee Rs.20,000 (if filed from 01.04.23 to 30.06.2023)

Amnesty scheme

1. Composition scheme

- i. CMP-08 Quarterly payment of tax
- ii. GSTR-1 Annual once by 30th Apr of subsequent year.

2. First return – Supplies made from the date of liability to the date of registration to be disclosed in First return.

3. Annual returns – GSTR-9 (more than 2 crores) and GSTR-9C (more than 5 crores) PAN basis.

4. Final return - Within 3 months from the date of cancellation of registration.

Thank you



**For any queries reach me at Hemanth@cahemanth.in or
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