

GST Compliance Report - March 2021 (FY - 2020-21)

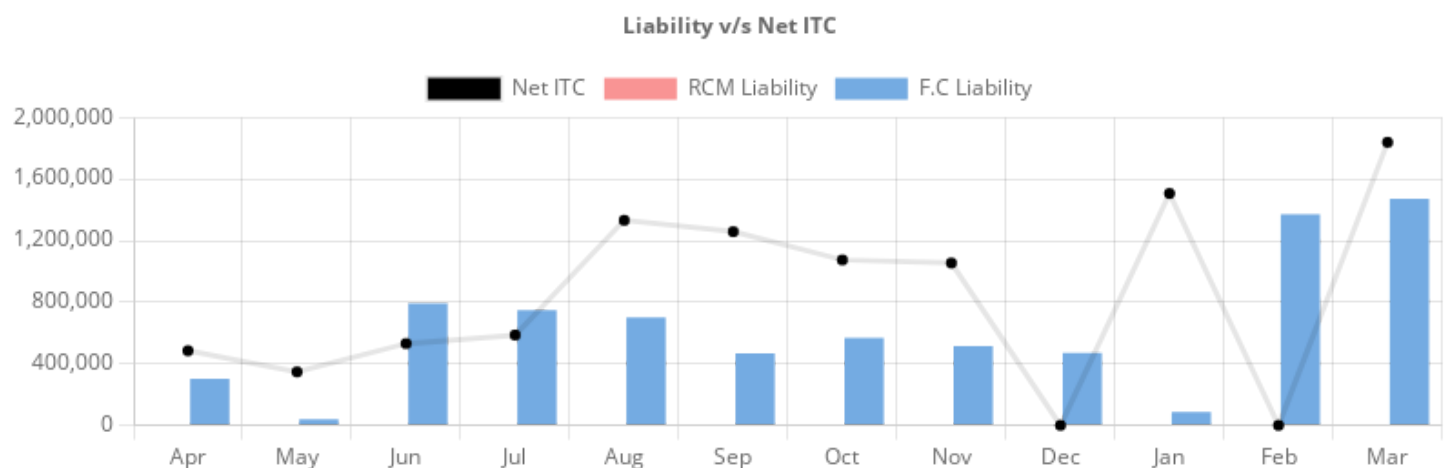
of

GSTZen Software Private Limited 37ABCDE1234A25

Summary

1. Your total turnover for the year is **Rs. 40,295,791.81**.
2. **90.58%** of your total revenue comes from your top 3 customers **ICICI Consultancy Ltd., Mahindra & Mahindra Auto Ltd., Cipla Techonolgies Ltd.**
3. **82%** of your total purchase comes from your top 3 suppliers.
4. **33%** of your total Input Tax Credit has been reported late by your suppliers.
5. You have paid a total GST in cash of **Rs 13,140.00**. This is your value-add and contribution to the country of India.
6. Your total tax liability is **Rs 4,697,153.00** and your total Input Tax Credit is **Rs 10,022,005.36**. Your Gross profit margin is **75.13%**.
7. The difference between sales reported in GSTR-1 and GSTR-3B is **Rs 1.5 Lac**. You should correct this in your future returns.
8. You have unclaimed credit of **Rs 33 Lac** (comparing GSTR-2B and GSTR-3B). You can claim it in future returns.
9. The Reverse Charge Mechanism (RCM) Liability and Credit and **exactly matching**. Good job!
10. You have filed **one return 7 days late**. You have filed the rest on time.

Comparison of Liability v/s Net ITC



Data availability status.

- GSTR-1 Data is available for Apr-2020 to Mar-2021.
- GSTR-3B Data is available for Apr-2020 to Mar-2021.
- GSTR-2B Data is available for Apr-2020 to Mar-2021.

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Dates of Tax Returns Filed

An important point of compliance is to file GST Returns on time before the due date. Filing late leads to interest and late fee payments. A rupee saved is a rupee earned.

Filing Status of GSTR-3B

Each day delay in filing GSTR-3B could lead to late fee of upto Rs 100 per day.

Filing Period	Due Date	Filed Date	Delay	Arn
Mar-21	20-Apr-21	20-Apr-21		AA370321324173P
Feb-21	20-Mar-21	18-Mar-21		AA3702212559850
Jan-21	20-Feb-21	17-Feb-21		AA3701212220590
Sep-20	20-Oct-20	20-Oct-20		AA3709201883901
Dec-20	20-Jan-21	20-Jan-21		AA371220355526C
Nov-20	23-Dec-20	16-Dec-20		AA371120186841B
Oct-20	20-Nov-20	18-Nov-20		AA371020221733S
Aug-20	20-Sep-20	16-Sep-20		AA3708201475833
Apr-20	20-May-20	20-May-20		AA370420048125L
Jul-20	22-Aug-20	20-Aug-20		AA3707201753281
Jun-20	20-Jul-20	20-Jul-20		AA3706201350899
May-20	20-Jun-20	18-Jun-20		AA370520092084D

Filing Status of GSTR-1

File GSTR-1 on time so that your customers can receive Input Tax Credit (ITC) on time.

Filing Period	Due Date	Filed Date	Delay	Arn
May-20	11-Jun-20	10-Jun-20		AA370520037673B
Apr-20	11-May-20	09-May-20		AA370420015955B
Nov-20	11-Dec-20	09-Dec-20		AA371120070513P
Oct-20	11-Nov-20	10-Nov-20		AA3710201012329
Mar-21	11-Apr-21	09-Apr-21		AA370321093053J
Feb-21	11-Mar-21	09-Mar-21		AA370221087071L
Sep-20	11-Oct-20	09-Oct-20		AA3709200682619
Jan-21	11-Feb-21	05-Feb-21		AA370121043930N
Dec-20	11-Jan-21	18-Jan-21	7 day(s)	AA371220254255J
Jul-20	11-Aug-20	11-Aug-20		AA370720060111S
Jun-20	11-Jul-20	10-Jul-20		AA3706200598515
Aug-20	11-Sep-20	09-Sep-20		AA3708200592539

Payment of Taxes

While filing their GSTR-3B monthly return, taxpayers report their sale (liability) and purchase (credit), and pay taxes on the difference. The taxes paid indicates your GST profit margin.

Summary of Tax Paid

This table lists the total tax paid in the financial year and utilization of Input Tax Credit (ITC).

Type	IGST	CGST	SGST	Cess
Tax Paid in Cash	0	6.6 K	6.6 K	0
Tax Paid using IGST	3.2 Lac	21.9 Lac	21.9 Lac	0
Tax Paid using CGST	0	0	0	0
Tax Paid using SGST	0	0	0	0
Tax Paid using Cess	0	0	0	0
Late Fee Paid in Cash	0	0	0	0
Interest Paid in Cash	0	0	0	0

Cash and Credit Ledger Balances

Any cash that you have paid to the Government will first be in your Cash ledger before you use it to pay taxes. Any Input Tax Credit (ITC) that you have reported will be in your credit ledger before you use it. The Cash and credit ledger balances are usually zero. If the balances are not zero, you should try to understand the reason.

Type	IGST	CGST	SGST	Cess
Cash	0	0	0	0
Credit	0	0	0	0

Sales Reported in GSTR-3B

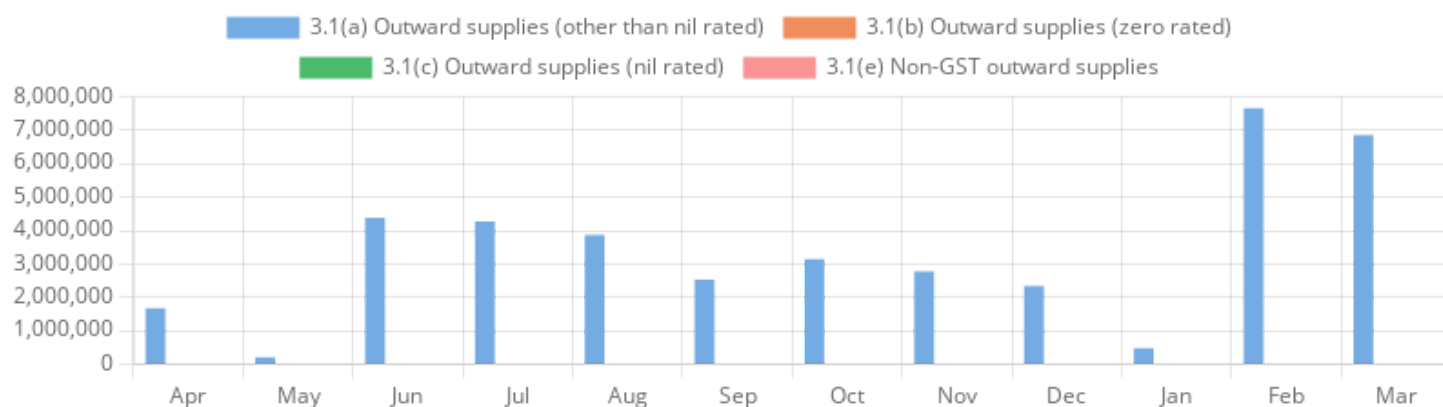
GSTR-3B is the main monthly return where taxpayer reports totals of sales and purchases and pays taxes.

Total Turnover Reported in GSTR-3B

This table reports the full year turnover reported in GSTR-3B return. Make sure it matches with your Books of accounts.

Description	Taxable Amount	IGST	CGST	SGST	Cess
Taxable Sale within India	4 Cr	5.8 Lac	34.8 Lac	34.8 Lac	0
Zero-Rated or Exports	0	0	0	0	0
Exempt Sale	0	0	0	0	0
Non-GST Sale	0	0	0	0	0

Monthly Turnover



Taxable Turnover (By Month)

This table reports taxable sale reported in GSTR-3B month on month. Review the monthly figures and full-year total and make sure it matches with your Books of accounts.

Month	Taxable	IGST	CGST	SGST	Cess
Apr-20	16.8 Lac	0	1.5 Lac	1.5 Lac	0
May-20	2.1 Lac	3.72	19.3 K	19.3 K	0
Jun-20	43.7 Lac	31.2 K	3.8 Lac	3.8 Lac	0
Jul-20	42.7 Lac	48.3 K	3.5 Lac	3.5 Lac	0
Aug-20	38.6 Lac	29.2 K	3.4 Lac	3.4 Lac	0
Sep-20	25.3 Lac	53.6 K	2.1 Lac	2.1 Lac	0
Oct-20	31.4 Lac	19.7 K	2.7 Lac	2.7 Lac	0
Nov-20	27.8 Lac	56.7 K	2.3 Lac	2.3 Lac	0
Dec-20	23.4 Lac	79.6 K	2 Lac	2 Lac	0
Jan-21	4.8 Lac	0	42.8 K	42.8 K	0
Feb-21	76.6 Lac	75.2 K	6.5 Lac	6.5 Lac	0
Mar-21	68.6 Lac	1.9 Lac	6.4 Lac	6.4 Lac	0

Non Taxable Turnover (By Month)

This table reports non-taxable sale (Exempt sale, Exports or SEZ Sale) reported in GSTR-3B month on month. Review the monthly figures and full-year total and make sure it matches with your Books of accounts.

Month	Exports/SEZ	Exports/SEZ IGST	Exports/SEZ Cess	Exempt	Non-GST
Apr-20	0	0	0	0	0
May-20	0	0	0	0	0
Jun-20	0	0	0	0	0
Jul-20	0	0	0	0	0
Aug-20	0	0	0	0	0
Sep-20	0	0	0	0	0
Oct-20	0	0	0	0	0
Nov-20	0	0	0	0	0
Dec-20	0	0	0	0	0
Jan-21	0	0	0	0	0
Feb-21	0	0	0	0	0
Mar-21	0	0	0	0	0

Sales Reported in GSTR-1

GSTR-1 is the return where the taxpayer reports details of their sales. B2B Transactions, Exports and Large B2C Transactions (more than Rs 2.5 Lac per invoice) to others states are report invoice-wise. B2C Transactions are reported in a summary level.

Taxable Turnover (By Month)

This table reports summary of B2B and B2C transactions on which tax is applicable. Review the monthly figures and full-year total and make sure it matches with your Books of accounts.

Month	Taxable	IGST	CGST	SGST	Cess
Apr-20	16.8 Lac	0	1.5 Lac	1.5 Lac	0
May-20	2.1 Lac	3.72	19.3 K	19.3 K	0
Jun-20	43.7 Lac	31.2 K	3.8 Lac	3.8 Lac	0
Jul-20	43.8 Lac	48.3 K	3.7 Lac	3.7 Lac	0
Aug-20	38.6 Lac	29.2 K	3.4 Lac	3.4 Lac	0
Sep-20	25.3 Lac	53.6 K	2.1 Lac	2.1 Lac	0
Oct-20	31.4 Lac	19.7 K	2.7 Lac	2.7 Lac	0
Nov-20	27.8 Lac	56.7 K	2.3 Lac	2.3 Lac	0
Dec-20	23.4 Lac	79.6 K	2 Lac	2 Lac	0
Jan-21	4.8 Lac	0	42.8 K	42.8 K	0
Feb-21	76.6 Lac	75.2 K	6.5 Lac	6.5 Lac	0
Mar-21	68.6 Lac	1.9 Lac	6.4 Lac	6.4 Lac	0

Non Taxable Turnover (By Month)

This table reports summary of transaction on which no tax is applicable. Review the monthly figures and full-year total and make sure it matches with your Books of accounts.

Month	Zero-Rated Turnover	Zero-Rated IGST	Zero-Rated Cess	Exempt	Non Gst
Apr-20	0	0	0	0	0
May-20	0	0	0	0	0
Jun-20	0	0	0	0	0
Jul-20	0	0	0	0	0
Aug-20	0	0	0	0	0
Sep-20	0	0	0	0	0
Oct-20	0	0	0	0	0
Nov-20	0	0	0	0	0
Dec-20	0	0	0	0	0
Jan-21	0	0	0	0	0
Feb-21	0	0	0	0	0
Mar-21	0	0	0	0	0

Top 10 Customers For The Year

Know your top customers and understand what fraction of revenue comes from them.

GSTIN	Name	Turnover	Percentage
37GWXCX9799E1ZK	ICICI Consultancy Ltd.	1.5 Cr	37.56
37PTNCF5741H1ZT	Mahindra & Mahindra Auto Ltd.	1.2 Cr	29.65
37PCPCT0221Q1ZC	Cipla Techonolgies Ltd.	94.2 Lac	23.39
33NXTCA1303B1ZO	Reliance Software Ltd.	6 Lac	1.49
36RDWCF6413E1ZS	Bharti Techonolgies Ltd.	5.9 Lac	1.46
29KWFCF9064H1ZP	Unilever Motors Ltd.	5.7 Lac	1.41
20FCUCS8994X1ZF	Adani Finance Ltd.	2.8 Lac	0.69
37IIXCB0756R1ZY	Maruti Suzuki Techonolgies Ltd.	2.7 Lac	0.66
37UHICZ3427D1ZB	Larsen & Toubro Gas Ltd.	2.6 Lac	0.66
32YJCCK2335H1ZS	Infosys Finance Ltd.	2 Lac	0.49

Auto-populated ITC Appearing in GSTR-2A and GSTR-2B

Sales reported by your suppliers in their GSTR-1 shows up automatically in your GSTR-2A and GSTR-2B Returns.

Input Tax Credit (By Month)

Review the monthly figures and make sure it matches with your actual purchases.

Month	Taxable	IGST	CGST	SGST	Cess
Apr-20	17.7 Lac	2.4 Lac	41 K	41 K	0
May-20	22.7 Lac	3.6 Lac	32.4 K	32.4 K	0
Jun-20	35.7 Lac	5.9 Lac	38.4 K	38.4 K	0
Jul-20	52.9 Lac	10.9 Lac	9.7 K	9.7 K	0
Aug-20	44.3 Lac	7.3 Lac	85.8 K	85.8 K	0
Sep-20	56.1 Lac	12 Lac	31.2 K	31.2 K	0
Oct-20	57.8 Lac	11.1 Lac	64.4 K	64.4 K	0
Nov-20	56.5 Lac	11.7 Lac	33.5 K	33.5 K	0
Dec-20	50.4 Lac	9.8 Lac	40.1 K	40.1 K	0
Jan-21	65.9 Lac	12.6 Lac	68.7 K	68.7 K	0
Feb-21	1.1 Cr	23.4 Lac	50.9 K	50.9 K	0
Mar-21	86.2 Lac	15.9 Lac	1.1 Lac	1.1 Lac	0

Top 10 Suppliers for the Year

This table lists your top Suppliers for this year. Review the percentage share of purchase from your top suppliers.

Gstin	Name	Taxable	Taxes	Percentage
33LOCCG0871C1Z2	ICICI Power Ltd.	3.5 Cr	83.6 Lac	53.64%
27CZMCL7498D1ZG	Reliance Techonolgies Ltd.	93.4 Lac	16.8 Lac	14.33%
27HQBCB3133B1ZA	Bharti Techonolgies Ltd.	92.2 Lac	16.6 Lac	14.14%
37VZICC9661O1ZT	Infosys Transport Ltd.	41.9 Lac	3.8 Lac	6.43%
33YIYCL2833J1ZX	Dr. Reddy's Gas Ltd.	20.7 Lac	3.7 Lac	3.17%
36NBJCJ5434R1ZF	Unilever Pharmaceuticals Ltd.	11 Lac	2.7 Lac	1.69%
27UYGCC3259O1ZR	Hero Steel Ltd.	6.8 Lac	1.2 Lac	1.04%
37PROCV6575W1ZB	Adani Auto Ltd.	8.8 Lac	79.4 K	1.35%
33QKRCC6425O1Z3	Bajaj Bank Ltd.	4.3 Lac	77.8 K	0.66%
37EZICF3711L1ZY	Bharti Transport Ltd.	8.5 Lac	76.3 K	1.30%

Ineligible ITC Appearing in GSTR-2A and GSTR-2B

Credit appearing in GSTR-2A/B is blocked if the Place of Supply of the Invoice does not match your (Customer) state code. Credit is also blocked if the seller reports an invoice very late.

Ineligible ITC Because of Different Place of Supply

Know about the credit blocked because the place of supply of invoices different from your own state code. This could be because of the transaction genuinely has a different place of supply or because the seller made a mistake.

GSTIN	Name	Place Of Supply	Taxable	IGST	CGST	SGST	Cess
No Invoices found with a different place of supply.							

Vendors with Dual Place of Supply (Very Likely a Wrong Invoice by the Supplier)

If a seller reports invoices with two different places of supply, it is likely to be an error. In such cases, contact the seller and ask them to correct their invoice.

GSTIN	Name	Place Of Supply	Taxable	IGST	CGST	SGST	Cess
No Invoices found with dual place of supply.							

Delayed Reporting of ITC by Suppliers

If your supplier files their returns late or reports your invoices late, your credit gets blocked. Find out your top suppliers who file late and inform them to file on time.

Top Suppliers (By Amount) Reporting/Filing Invoices Late

This table shows your top late-filing suppliers by amount.

Gstin	Name	Taxable	Taxes
27DEQCD8427K1ZO	Bharti Bank Ltd.	55.1 Lac	9.9 Lac
27RIQCZ2181F1ZZ	Tata Finance Ltd.	49.7 Lac	8.9 Lac
33UWFCD5345P1ZJ	Hero Transport Ltd.	26.5 Lac	6.2 Lac
37JWYCB6847E1ZJ	Maruti Suzuki Finance Ltd.	5.6 Lac	50.4 K
37WKZCB1193H1ZY	Wipro Bank Ltd.	4.9 Lac	43.7 K
37GDVCU2404G1ZS	ICICI Pharmaceuticals Ltd.	2.2 Lac	20 K
36PSICT3000F1ZC	Tata Industries Ltd.	2.2 Lac	56.7 K
37KSICB5439M1ZV	Infosys Power Ltd.	1.2 Lac	11.1 K
33SKICN9770M1ZP	Wipro Motors Ltd.	91.2 K	16.4 K
36FJACO7153W1ZW	Tata Industries Ltd.	40 K	7.2 K

Top Suppliers (By Delay) Reporting/Filing Invoices Late

This table shows your top late-filing suppliers by number of days.

GSTIN	Name	Month	Filing Period	Delay	Taxable	Taxes
37PFECX6839V1ZB	Reliance Industries Ltd.	Jul-20	Feb-21	7	35.5 K	3.2 K
37LLPCL8672Q1ZA	Tata Finance Ltd.	Aug-20	Feb-21	6	58.3 K	5.2 K
27EOGCN4647V1ZI	Adani Petrochemicals Ltd.	Apr-20	Oct-20	6	10.7 K	1.9 K
27MIWCG9133N1ZU	Bajaj Motors Ltd.	Apr-20	Aug-20	4	7 Lac	1.3 Lac
27SJSCK3454I1Z0	Wipro Auto Ltd.	Apr-20	Aug-20	4	6 Lac	1.1 Lac
37ZPFCN7335I1ZM	Bajaj Power Ltd.	Oct-20	Feb-21	4	89.7 K	8.1 K
37KQLCJ9994N1Z2	Maruti Suzuki Steel Ltd.	May-20	Sep-20	4	33.6 K	3 K
27ZIICK6959S1Z5	Axis Gas Ltd.	May-20	Aug-20	3	6.2 Lac	1.1 Lac
27QWYCN9121Q1ZN	Tata Auto Ltd.	May-20	Aug-20	3	5.5 Lac	99.8 K
37BFVCE8686I1Z8	ITC Consultancy Ltd.	Nov-20	Feb-21	3	74.9 K	6.7 K

ITC Aailed in GSTR-3B

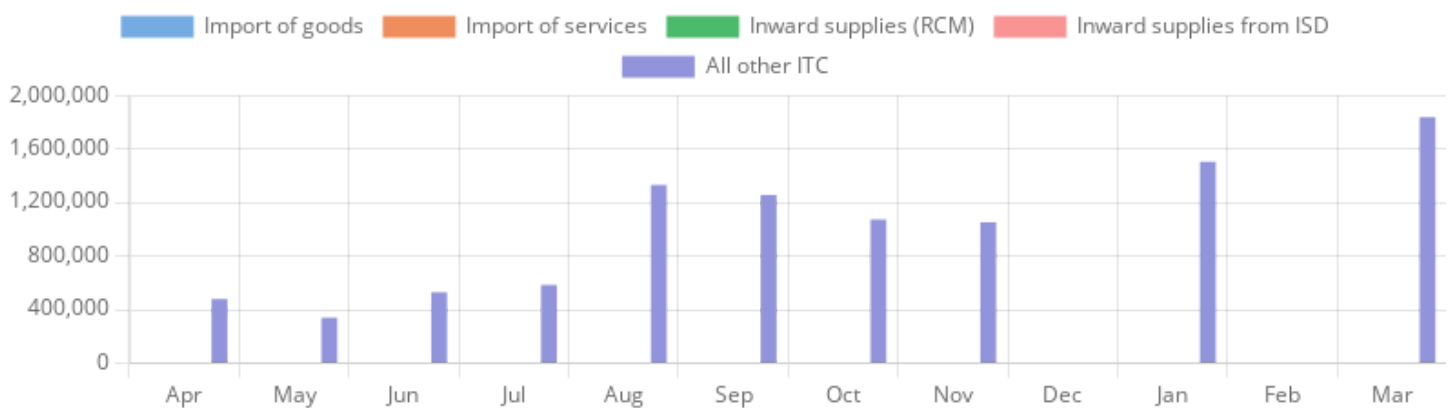
GSTR-3B is the monthly return where you report the Input Tax Credit (ITC) that you are claiming and pay taxes.

ITC Reported for the Financial Year

This table shows the ITC claimed for the full financial year.

Name	IGST	CGST	SGST	Cess
4(A) 1 Import of Goods	0	0	0	0
4(A) 2 Import of Services	0	0	0	0
4(A) 3 Inward supplies liable to reverse charge	0	6.6 K	6.6 K	0
4(A) 5 All other ITC	93 Lac	3.6 Lac	3.6 Lac	0
4(B) 1 ITC Reversed - As per rules 42 and 43 of CGST Rules	0	0	0	0
4(B) 2 ITC Reversed - Others	0	0	0	0
4(C) Net ITC Available	93 Lac	3.6 Lac	3.6 Lac	0
4(D) 1 Ineligible ITC - As per section 17(5)	0	0	0	0
4(D) 2 Ineligible ITC - Others	0	0	0	0

Gross ITC Available



ITC Reported for the month of Mar-2021

This table shows the ITC claimed in the current month.

Name	IGST	CGST	SGST	Cess
4(A) 1 Import of Goods	0	0	0	0
4(A) 2 Import of Services	0	0	0	0
4(A) 3 Inward supplies liable to reverse charge	0	0	0	0
4(A) 5 All other ITC	15.9 Lac	1.2 Lac	1.2 Lac	0
4(B) 1 ITC Reversed - As per rules 42 and 43 of CGST Rules	0	0	0	0
4(B) 2 ITC Reversed - Others	0	0	0	0
4(C) Net ITC Available	15.9 Lac	1.2 Lac	1.2 Lac	0
4(D) 1 Ineligible ITC - As per section 17(5)	0	0	0	0
4(D) 2 Ineligible ITC - Others	0	0	0	0

Comparison of Sales Reported in GSTR-1 and GSTR-3B

The taxpayer should report detailed sales in GSTR-1 and make payment for the same in GSTR-3B. If sale reported in GSTR-1 is more than GSTR-3B, it could mean that the taxpayer has not paid taxes and has the risk of notice from tax authority. If sale reported in GSTR-1 is less than GSTR-3B, it usually means error in filing one of the returns.

Comparison of Taxable Turnover (By Month)

Taxpayers should ensure that they have reported taxable turnover correctly and have paid taxes for the same.

Month	Type	Taxable	IGST	CGST	SGST	Cess
Apr-20	GSTR-1	16.8 Lac	0	1.5 Lac	1.5 Lac	0
	GSTR-3B	16.8 Lac	0	1.5 Lac	1.5 Lac	0
	Diff.	0	0	0	0	0
May-20	GSTR-1	2.1 Lac	3.72	19.3 K	19.3 K	0
	GSTR-3B	2.1 Lac	3.72	19.3 K	19.3 K	0
	Diff.	0	0	0	0	0
Jun-20	GSTR-1	43.7 Lac	31.2 K	3.8 Lac	3.8 Lac	0
	GSTR-3B	43.7 Lac	31.2 K	3.8 Lac	3.8 Lac	0
	Diff.	0	0.49	0.26	0.26	0
Jul-20	GSTR-1	43.8 Lac	48.3 K	3.7 Lac	3.7 Lac	0
	GSTR-3B	42.7 Lac	48.3 K	3.5 Lac	3.5 Lac	0
	Diff.	1.1 Lac	0.24	21.7 K	21.7 K	0
Aug-20	GSTR-1	38.6 Lac	29.2 K	3.4 Lac	3.4 Lac	0
	GSTR-3B	38.6 Lac	29.2 K	3.4 Lac	3.4 Lac	0
	Diff.	-0.31	-0.50	0.23	0.23	0
Sep-20	GSTR-1	25.3 Lac	53.6 K	2.1 Lac	2.1 Lac	0
	GSTR-3B	25.3 Lac	53.6 K	2.1 Lac	2.1 Lac	0
	Diff.	-0.46	0.42	0.23	0.23	0
Oct-20	GSTR-1	31.4 Lac	19.7 K	2.7 Lac	2.7 Lac	0
	GSTR-3B	31.4 Lac	19.7 K	2.7 Lac	2.7 Lac	0
	Diff.	-0.34	-0.08	-0.22	-0.22	0
Nov-20	GSTR-1	27.8 Lac	56.7 K	2.3 Lac	2.3 Lac	0
	GSTR-3B	27.8 Lac	56.7 K	2.3 Lac	2.3 Lac	0
	Diff.	6.00	0.06	-0.02	-0.02	0
Dec-20	GSTR-1	23.4 Lac	79.6 K	2 Lac	2 Lac	0
	GSTR-3B	23.4 Lac	79.6 K	2 Lac	2 Lac	0
	Diff.	6.00	0	-0.27	-0.27	0
Jan-21	GSTR-1	4.8 Lac	0	42.8 K	42.8 K	0
	GSTR-3B	4.8 Lac	0	42.8 K	42.8 K	0
	Diff.	0	0	-0.48	-0.48	0
Feb-21	GSTR-1	76.6 Lac	75.2 K	6.5 Lac	6.5 Lac	0
	GSTR-3B	76.6 Lac	75.2 K	6.5 Lac	6.5 Lac	0
	Diff.	0	0	0	0	0
Mar-21	GSTR-1	68.6 Lac	1.9 Lac	6.4 Lac	6.4 Lac	0
	GSTR-3B	68.6 Lac	1.9 Lac	6.4 Lac	6.4 Lac	0
	Diff.	0	0	0	0	0

Comparison of Non Taxable Turnover (By Month)

It is important to ensure that non-taxable turnover such as exports match correctly. Otherwise, it could lead to difficulty in claiming refunds.

Month	Type	Zero Rated Turnover	Zero Rated IGST	Zero Rated Cess	Exempt Turnover	Non Gst
Apr-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
May-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Jun-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Jul-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Aug-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Sep-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Oct-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Nov-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Dec-20	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Jan-21	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Feb-21	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0
Mar-21	GSTR-1	0	0	0	0	0
	GSTR-3B	0	0	0	0	0
	Diff.	0	0	0	0	0

Comparison of GSTR-1 and GSTR-3B (Full Year)

This table compares sales reported in GSTR-1 and GSTR-3B for the full year. Ensure that the difference amounts are all Zero.

	GSTR-1	GSTR-3B	Difference
Taxable Value	4 Cr	4 Cr	1.1 Lac
IGST	5.8 Lac	5.8 Lac	0.63
CGST	35 Lac	34.8 Lac	21.7 K
SGST	35 Lac	34.8 Lac	21.7 K
Cess	0	0	0
Zero Rated Taxable Value	0	0	0
Zero Rated IGST	0	0	0
Zero Rated Cess	0	0	0
Exempt Turnover	0	0	0
Non GST	0	0	0

Comparison of ITC Available in GSTR-2B Versus GSTR-3B

Ensure that the Input Tax Credit (ITC) claimed in GSTR-3B return matches the credit available in GSTR-2B return. Claiming less means that you are not using ITC properly. Claiming more could result in notices from tax officers.

Comparison of ITC Claimed

Month	Type	IGST	CGST	SGST	Cess
Apr-20	GSTR-2B	2.4 Lac	41 K	41 K	0
	GSTR-3B	2.4 Lac	1.2 Lac	1.2 Lac	0
	Diff.	1 K	-80.8 K	-80.8 K	0
May-20	GSTR-2B	3.6 Lac	32.4 K	32.4 K	0
	GSTR-3B	3.4 Lac	0	0	0
	Diff.	16.9 K	32.4 K	32.4 K	0
Jun-20	GSTR-2B	5.9 Lac	38.4 K	38.4 K	0
	GSTR-3B	5.3 Lac	45	45	0
	Diff.	61.3 K	38.4 K	38.4 K	0
Jul-20	GSTR-2B	10.9 Lac	9.7 K	9.7 K	0
	GSTR-3B	5.3 Lac	28.1 K	28.1 K	0
	Diff.	5.6 Lac	-18.4 K	-18.4 K	0
Aug-20	GSTR-2B	7.3 Lac	85.8 K	85.8 K	0
	GSTR-3B	13.1 Lac	9.3 K	9.3 K	0
	Diff.	-5.8 Lac	76.5 K	76.5 K	0
Sep-20	GSTR-2B	12 Lac	31.2 K	31.2 K	0
	GSTR-3B	12.3 Lac	15 K	15 K	0
	Diff.	-32.7 K	16.2 K	16.2 K	0
Oct-20	GSTR-2B	11.1 Lac	64.4 K	64.4 K	0
	GSTR-3B	10.7 Lac	3.6 K	3.6 K	0
	Diff.	39.1 K	60.8 K	60.8 K	0
Nov-20	GSTR-2B	11.7 Lac	33.5 K	33.5 K	0
	GSTR-3B	10.3 Lac	14.2 K	14.2 K	0
	Diff.	1.4 Lac	19.3 K	19.3 K	0
Dec-20	GSTR-2B	9.8 Lac	40.1 K	40.1 K	0
	GSTR-3B	0	0	0	0
	Diff.	9.8 Lac	40.1 K	40.1 K	0
Jan-21	GSTR-2B	12.6 Lac	68.7 K	68.7 K	0
	GSTR-3B	14.2 Lac	41.8 K	41.8 K	0
	Diff.	-1.6 Lac	26.9 K	26.9 K	0
Feb-21	GSTR-2B	23.4 Lac	50.9 K	50.9 K	0
	GSTR-3B	0	0	0	0
	Diff.	23.4 Lac	50.9 K	50.9 K	0
Mar-21	GSTR-2B	15.9 Lac	1.1 Lac	1.1 Lac	0
	GSTR-3B	15.9 Lac	1.2 Lac	1.2 Lac	0
	Diff.	0	-12 K	-12 K	0

Comparison of Reverse Charge Mechanism (RCM) Credit and Liability

In regular sale transactions, the customer pays taxes to the seller and the seller pays it to the Government. In Reverse Charge Mechanism (RCM), the customer pays taxes directly to the government and then avails the Input Tax Credit. The RCM input availed has to be lesser than RCM tax paid.

Comparison of RCM Credit and Liability

Month	Type	IGST	CGST	SGST	Cess
Apr-20	ITC	0	3.3 K	3.3 K	0
	Liability	0	3.3 K	3.3 K	0
	Diff.	0	0	0	0
May-20	ITC	0	3.3 K	3.3 K	0
	Liability	0	3.3 K	3.3 K	0
	Diff.	0	0	0	0
Jun-20	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Jul-20	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Aug-20	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Sep-20	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Oct-20	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Nov-20	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Dec-20	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Jan-21	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Feb-21	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0
Mar-21	ITC	0	0	0	0
	Liability	0	0	0	0
	Diff.	0	0	0	0

RCM Liability v/s RCM ITC

