

# ***UDES*H *REGULAR***

## **FOR GROUP-1, MAY 2024**

- Subject- GST
- Chapter- *Return Under GST*
- Lecture No.- 1

# Recap of Previous Lecture

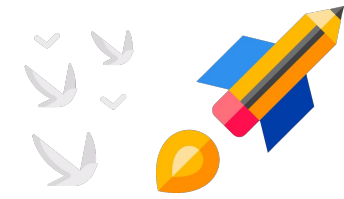


Topic

TDS / TCS - 2

PHYSICS  
WALLAH

# Topics to be Covered



Topic

Return Under GST

PHYSICS  
WALLAH

2017 Gout Ichha

- o RP → USTR-1 (Monthly) = 12 S. 37
- USTR-2 (Monthly) = 12 S. 38
- USTR-3 **Detailer** = 12 S. 39  
(Monthly)
- USTR-9 Annual Return = 1

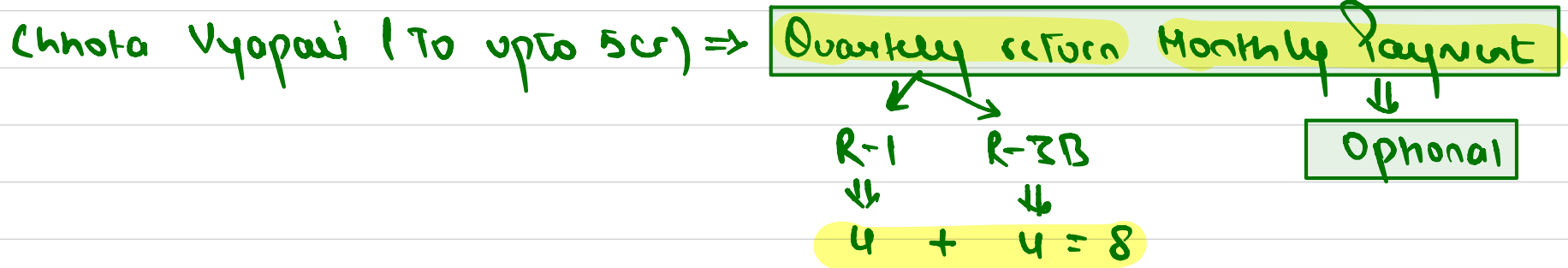
37 Returns.

1-10 = USTR-1

11-15 = USTR-2 — Newer Implemented

16-20 = **USTR-3** — Newer Implemented

↳ USTR-3B. (summarized)



Normal Vyapari = R1 = 12 R3B = 12 ⇒ 24.

R-1 = v/w detail      R=2B Autopopulated Ilw details

Statements.

Return = 3B.

ORMP Not opted = upto 11<sup>th</sup> of Next Month

Jan → upto 11/2

Feb → upto 11/3

ORMP opted

AMJ → upto 13/7

JAS → upto 13/10

OND → upto 13/1

JFM → upto 13/4

Details

Invoice wise

Consolidated

\* B2B supply

\* Inter-state B2C supply

Value > 250000

Intra ⇒ B2C supply

Inter ⇒ B2C supply

Value ≤ 250000.

R-1 file → 1-11 of next month.

$$\text{Per day} = \frac{1000 \text{ Transaction} \times 304}{B2B} = \boxed{30,000 \text{ Transaction}}$$

Detail Invoice wise  
upload on GSTR-1  
(1-11)

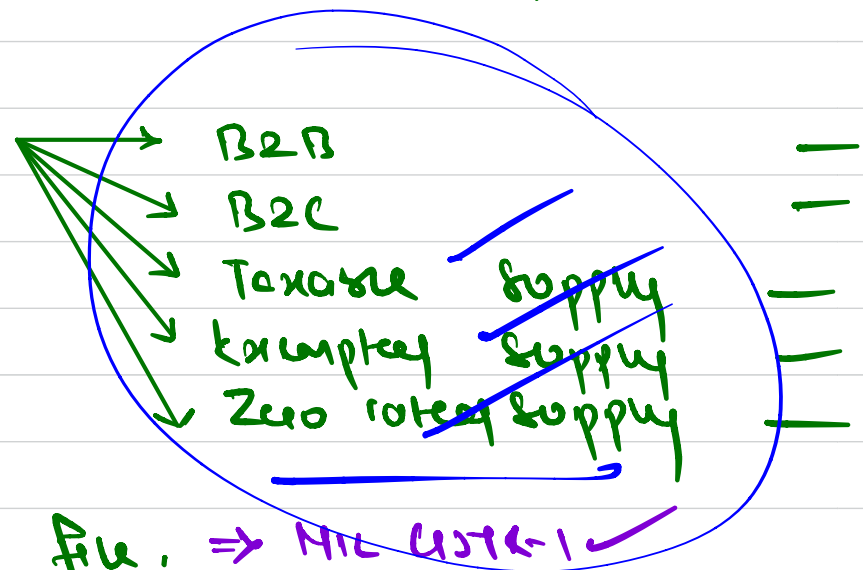
JAN (R1) → file upto 11 feb.  
// // IIV Add/Modify/delete.

Return file → option → details online fill  
→ option = offline entry utility details fill  
& excel upload.

Return (GSTR-1) ⇒ O/w Supply

JAN = EUROPE TRIP ✓

↓  
O/w Supply = NIL



GSTR-1 ⇒ Mandatory file. ⇒ NIL GSTR-1 ✓

GST ⇒ Revised x

- \* E-way bill Mistake
- \* E-Invoice Generate
- \* Return file Mistake

Revision Is not allowed.

~~July GSTR-1~~  
file

ERROR

~~11V~~

11V, 201  
Value

~~10,00,000 x~~

Correct Value

1,00,00,000

~~Invo 401 p.~~

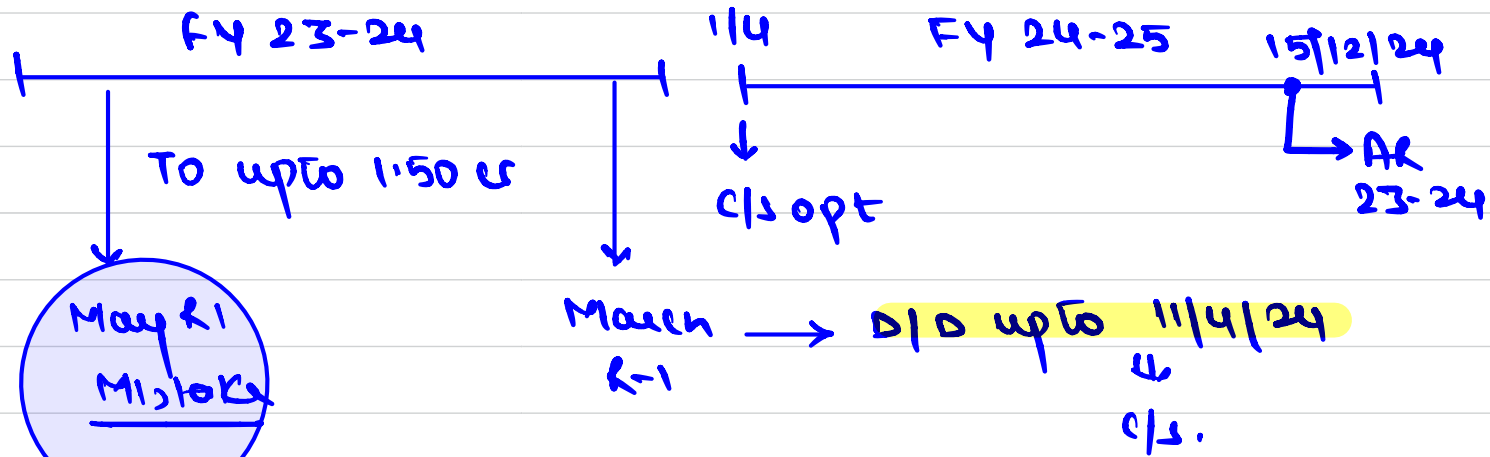
~~11V~~ = July error rectified  
Trow M/0 NOV.

Amendment

Req. Concl = 15/1/24

1/1-14/1 = 0/w supply → R-1

Comp. Tax payer ⇒ R-1 x.



Reefy lost doc = 30/11/24 } earlier = 30/11/24  
AR = 15/12/24

QRMP  
Not opted

	FY 23-24			
	A	M	J	July
R-1	✓	✓	✓	Block
R-3B	✓	✓	X	Block.



Q.IMP.

	AMT	JAS	OND
R1	✓	X	Block
R3B	✓	X	Block

Mr. J

Supply		→ Jagrit
VO2	1L	
+ GST	12000	
<hr/>		
		112000

↓

RI file		Auto populate	→ ITC = 1.20L
VO2	10L		
GST	1.20L		

---

Supplier file RI  $\xrightarrow{\text{Auto populate}}$  GST 2A/2B  $\Rightarrow$  ITC claim.  
↓  
Visible to Receipt

M10 JAN

QRMF NOT OPTKEY BY SUPPLIER = LAST DATE 11/2

23:59

SUPPLIER

→ update on real time (Dynamic)

R1 FILE → R2A

Monish → 5/2 (Timely)

Poojsh → 8/2 (Timely)

Avaya → 11/2 (Timely)

Haresh → 15/2 (late)

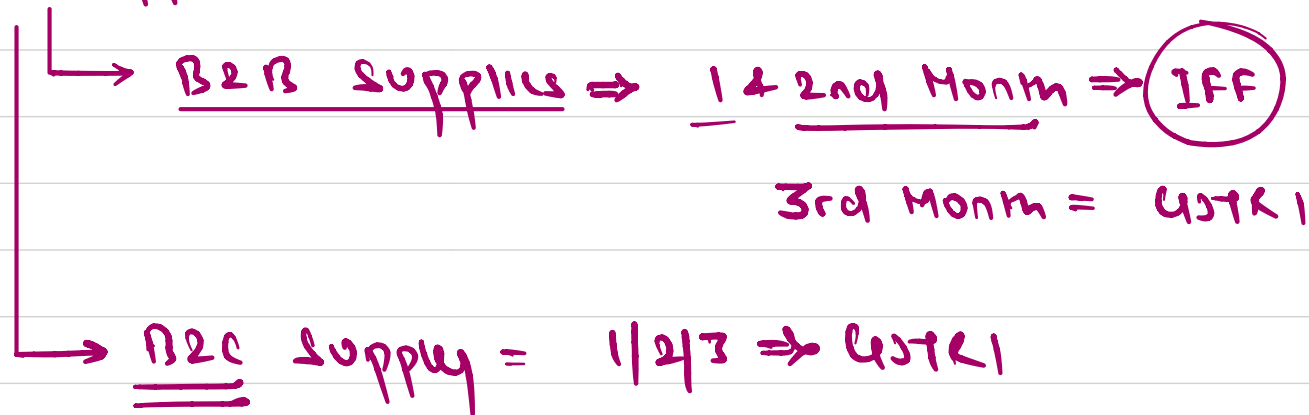
5/2
8/2
11/2

→ 23 of JAN.  
Available 12 Feb 00:00 AM.  
to 11 March 23:59.

↓  
STATIC

→ 23 of Feb.  
Available 12 March 00:00 AM  
11 April 23:59.

## DRMP Supplies



DRMP = IFF/TR1 file due date ⇒ 13 of Next Month.

Shukh

IFF → 2A  
10/2 (Timely) 10/2

⇒ 2B of JAN

14/2 00:00 AM to 13/3 23:59 PM

Santosh

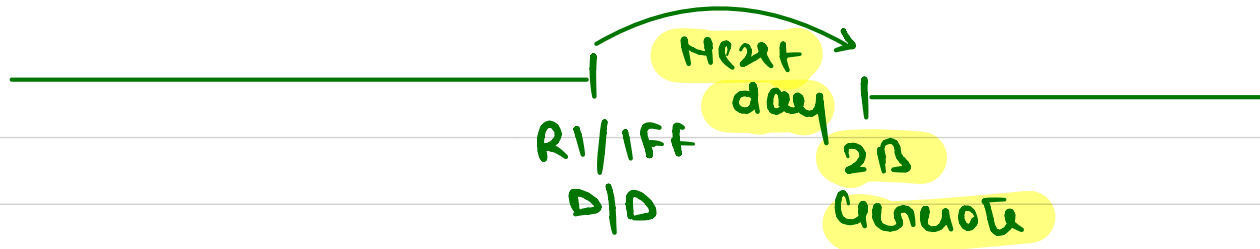
11/2 (Timely) 11/2

Dhiraj

19/2 (Not) 19/2

= 2B of Feb.

14/3 00:00 AM to 13/4 23:59 PM.



May → RI due date = 11/JUNE = 23:59

↳ After  
to

June → RI due date = 11/July = 23:59 ↷

July - RI due date = 11/Aug = 23:59

MAY 2B  
↓

Available  
ie 12/6 00:00  
to 11/7 23:59 PM.

June 2B Available  
12/7 00:00 AM  
to 11/8 23:59 PM.

2.39 → GSTR-3B → file by every RP except

- Composition Taxpayers
- TDS/TCS
- DIDAR
- NRTP
- ISD

DID ⇒ QRMP NOT opted ⇒ upto 20 of Next Month.

JAN → 20/2

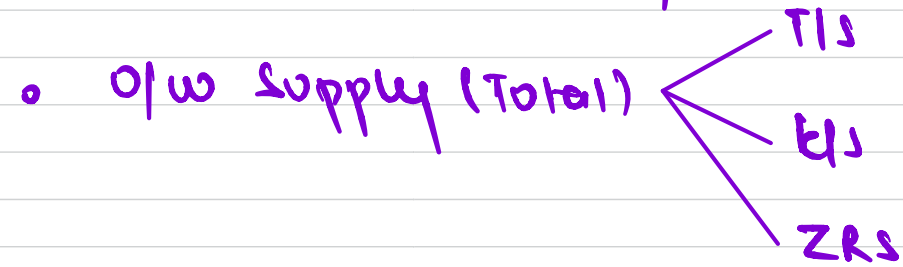
Feb → 20/3

QRMP opted ⇒ upto 22/24 of Next Month  
Succeeding the 01.

JFM = 22/24 April

AMJ = 22/24 July

\* GSTR 3B  $\Rightarrow$  Summary Return



- o I/w supply (Total)

- o O/P TAX liability

- o ITC claim

- o NET Tax liability

R1 = INVOICE WISE

2A/2B = Invoice wise.

JAN

O/w supply = 0

I/w supply = 0

ITC = 0

Off Tax liability = 0

Net Tax liability = 0

Amudnut = 0

3B file Mandatory

↓

MIL 3B.

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## 2 mins Summary



Topic

*Summary of chapter*

Topic

PHYSICS  
WALLAH



***Thank You***