



Under GST tax reforms government of India is making very convenient for a business to report their tax collection and file their tax returns. There are some areas of GST tax return filing which fall out of scope of our product functionality. And there are other areas which we have implemented with various detail levels in our products.

GSTR 3B is a document that a taxpayer is required to file as per the law with the tax administrative authorities. HDPOS smart provides you data needed to file your GSTR 3B return via reports in the system. There are separate returns for a taxpayer registered under the composition scheme, taxpayer registered as an Input Service Distributor, a person liable to deduct or collect the tax (TDS/TCS).

**3.1. Details of Outward Supplies and Inward supplies liable to reverse charge:** Where the tax is payable by you.

You can make use of the following reports in HDPOS smart to get the details of your outward and inward supplies liable for to reverse charges:

- **Report Name : Outward Supplies and inward reverse charge:** This report provides you the consolidated values for :
  - Outward taxable supplies (other than zero rated, nil rated and exempted)
  - Outward taxable supplies (zero rated).
  - Other outward supplies (Nil rated, exempted).
  - Inward supplies (liable to reverse charge).
  - Non – GST outward supplies.

Nature Of Supplies	Taxable Value	Integrated Tax	Central Tax	State Tax	Cess
Outward taxable supplies (other than zero rated, nil rated and exempted)	205800.71	27514.78	4764.68	4764.68	0
Outward taxable supplies (zero rated)	39431.35	0	0	0	0
Outward taxable supplies (Nil rated, Exempted)	38000	0	0	0	0
Inward Supplies (liable to reverse charge)	116551.14	4525.35	3496.53	3496.53	0
Non - GST outward supplies	50000	0	0	0	0





**Note:** Outward Supplies and Inward reverse charge report provides total tax values for selected business location. To get invoice level or item level GST rates for sales and sales return, you can make use of the following reports:

1. Regular outward taxable supplies (sales Invoice)
2. Regular outward taxable supplies (Sales Return)
3. Zero rated outward supplies (Sales Invoice)
4. Zero rated outward supplies (Sales Return)
5. Nil Exempted Outward Supplies (Sales Invoices)
6. Nil Exempted Outward Supplies (Sales Return)
7. Non - GST outward supplies(Sales Invoices)
8. Non - GST outward supplies(Sales Return)

**3.2. Of the supplies shown in 3.1 (a) above, details of Inter-State supplies made to unregistered persons, Composition taxable person and UIN holder.**

You can make use of the following reports in HDPOS smart to get the details of Inter-State supplies made to unregistered persons, Composition taxable person and UIN holder.

- **Report Name : Inter – State supplies:** This report provides you the consolidated values for :
  - Supplies made to Unregistered persons
  - Supplies made to Composition Taxable persons
  - Supplies made to UIN holders



Type	Place Of Supply	Total Taxable Value	Amount of Integrated Tax
Supplies made to Unregistered Persons	Maharashtra,33	73448.69	13220.76
Supplies made to Composition Taxable Persons	Maharashtra,33	47646.69	8576.41
Supplies made to UIN holders	Delhi,35	31764.48	5717.61

#### 4. Eligible ITC

- Inward supplies liable to reverse charge → Report Name: **Purchases - For Reverse Charge – Summary**: This provides you consolidated value for inward supplies liable for reverse charges.
- All Other ITC → Report Name: **Purchases - No Reverse Charge - Summary**
- **Ineligible ITC:**
  - I. Report Name : **Ineligible ITC Details (Purchases)**
  - II. Report Name : **Ineligible ITC Details (Purchases Returns)**

#### 5. Values of exempt, nil –rated and non – GST inward supplies

- Report Name: **Exempted, nil rated and non gst inward supplies**: This report provides consolidated value of any purchases made by you of goods or services, which are from a composition dealer, are exempt, nil rated or not covered by GST.

