ArthaKara Consulting Services

Precision in Every Number. Perspective in Every Decision.

Checklist: How to file GSTR-3B

DOCUMENTS REQUIRED

- [ ] Sales register and GSTR-1 data
- [ ] GSTR-2B for the period
- [ ] Purchase register and ITC reconciliation
- [ ] Reverse charge liability working
- [ ] Previous period's credit ledger balance

STEPS

- [ ] GSTR-1 filed
- [ ] GSTR-2B downloaded
- [ ] ITC reconciled
- [ ] RCM liability computed
- [ ] Exempt supplies listed
- [ ] Tax paid
- [ ] Return filed
- [ ] Acknowledgement saved

MANDATORY LEGAL REQUIREMENTS

File by the due date

Pay reverse charge liability in cash

Claim ITC only when section 16 conditions are met

RECOMMENDED PRACTICES

Reconcile GSTR-2B monthly

File GSTR-1 a few days before GSTR-3B

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