

How to File GSTR-3B Return

Overview

GSTR-3B is a monthly return in which summary of inward and outward supplies is to be specified. All regular taxpayers need to file this return.

Here is a step-by-step process for filing GSTR-3B from BUSY:

Step 1: Check GSTR-3B screen report in BUSY and verify data.

Step 2: Generate JSON file. JSON file can be generated in following ways:

- a) Generate JSON directly from BUSY
- b) Generate Excel file from BUSY and convert it to JSON using GSTR-3B offline utility.

Step 3: Upload JSON file to GST online portal.

Step 4: Submit the return.

Now, let us discuss the above mentioned steps in detail:

Step 1: Check GSTR-3B screen report in BUSY and verify data.

First of all check GSTR-3B screen report and verify data. To check GSTR-3B screen report go to: **Display > GST Reports > GST Returns > GSTR-3B**. Select the month for which you want to view the report and click OK button. On clicking OK button GSTR-3B screen report will appear. You can drill down to every section and check the data entered. Given below is the screenshot of GSTR-3B screen report.

FORM GSTR-3B						
For December, 2017						
GSTIN : 07ASCPG9587C1ZM Legal Name of registered person : Aggarwal Traders						
3.1 Details of Outward Supplies and inward supplies liable to reverse charge						
Nature of Supplier	Txbl. Value	IGST	CGST	State/UT Tax	Cess	
(a) Outward txbl. supplies (other than zero rated, nil rated and exempted)	108.00		6.48	6.48		
(b) Outward taxable supplies (zero rated)						
(c) Other outward supp. (Nil rated, exemptd)						
(d) Inward supp. (liable to Rev. charge)						
(e) Non-GST outward supplies						
Total	108.00	0.00	6.48	6.48	0.00	
3.2 Of the Supplies shown in 3.1(a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and VIN holders						
	Place of Supply (State/UT)	Total Taxable Value		Amount of IGST		
Supplies made to UnReg. Persons						
	Total		0.00	0.00		
Supp. made to Composition Dealers						
	Total		0.00	0.00		
Supplies made to VIN holders						
	Total		0.00	0.00		
4. Eligible ITC						
Details	Integrated Tax	Central Tax	State/Ut Tax	Cess		
(A) ITC Available (whether in full						

Step 2: Generate JSON file. JSON file can be generated in various ways:

1.) Directly from BUSY

To generate JSON file directly from BUSY go to: **Display > GST Reports > GST Returns > GSTR-3B eReturn**. On clicking GSTR-3B eReturn, a *GSTR-3B eReturn* window appears asking report to be generated as 'JSON' or 'As per govt. template' or 'Plain Excel'. Given below is the screenshot of GSTR-3B eReturn window.



***Note: Direct JSON option is available only in Standard and Enterprise edition of BUSY.**

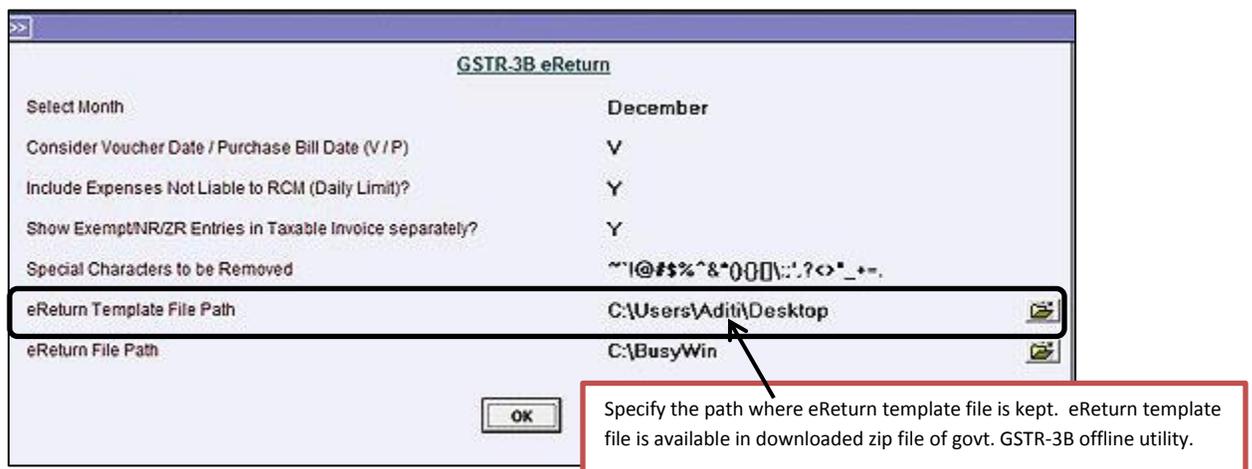
Select **JSON** option to generate JSON file. JSON file generated from here can be directly uploaded to GST portal. On selecting JSON option, a GSTR-3B eReturn window appears. Specify the month for which you want to generate eReturn and path where you want to generate JSON file and click OK button. On clicking OK button JSON file will be generated at the specified path.

2.) Generate Excel file from BUSY and convert it to JSON using offline tool

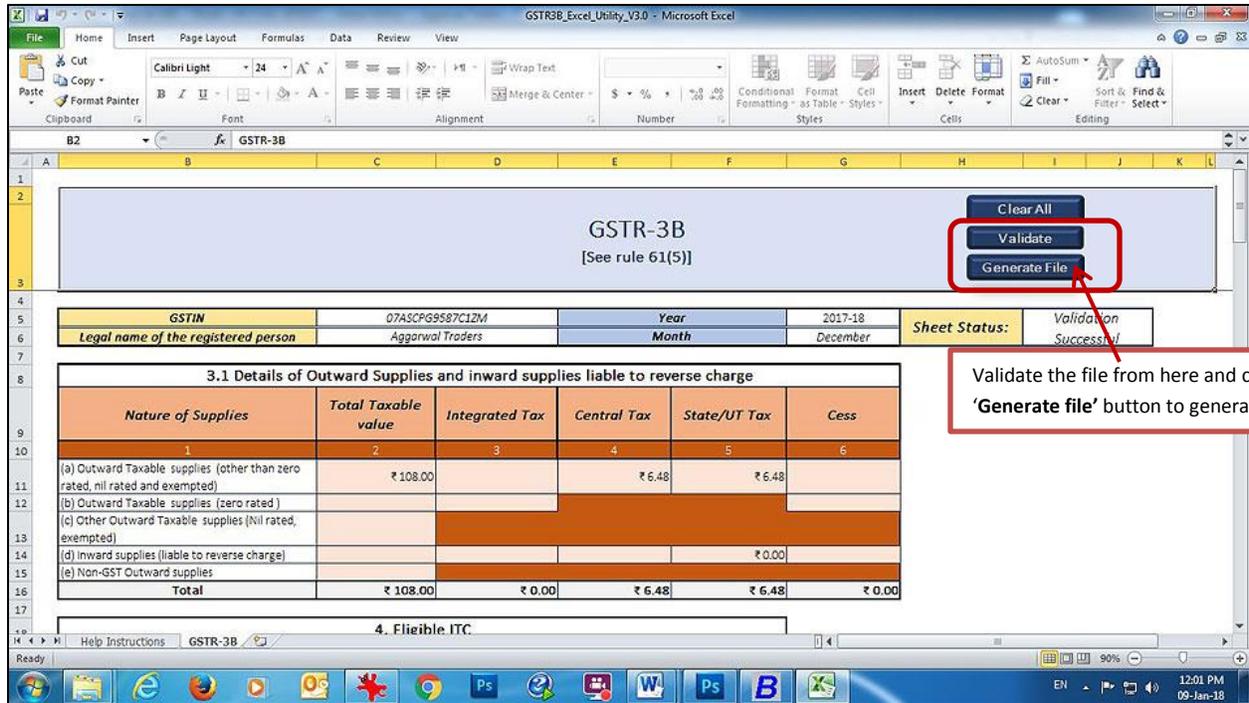
Another option is to generate Excel file from BUSY and convert it to JSON. To generate Excel file from BUSY go to: **Display > GST Reports > GST Returns > GSTR-3B eReturn**. On clicking GSTR-3B eReturn, a *GSTR-3B eReturn* window appears asking report to be generated as 'JSON' or 'As per govt. template' or 'Plain Excel'.



Select 'As per govt. template' option. On clicking 'As per govt. template' option, a *GSTR-3B eReturn* window appears. Specify the month for which you want to generate eReturn and path where you want to generate Excel file and click OK button. On clicking OK button Excel file will be generated at the specified path. Given below is the screenshot of GSTR-3B eReturn window.



Open the eReturn file generated at the path specified by you. Given below is the screenshot of eReturn file generated.

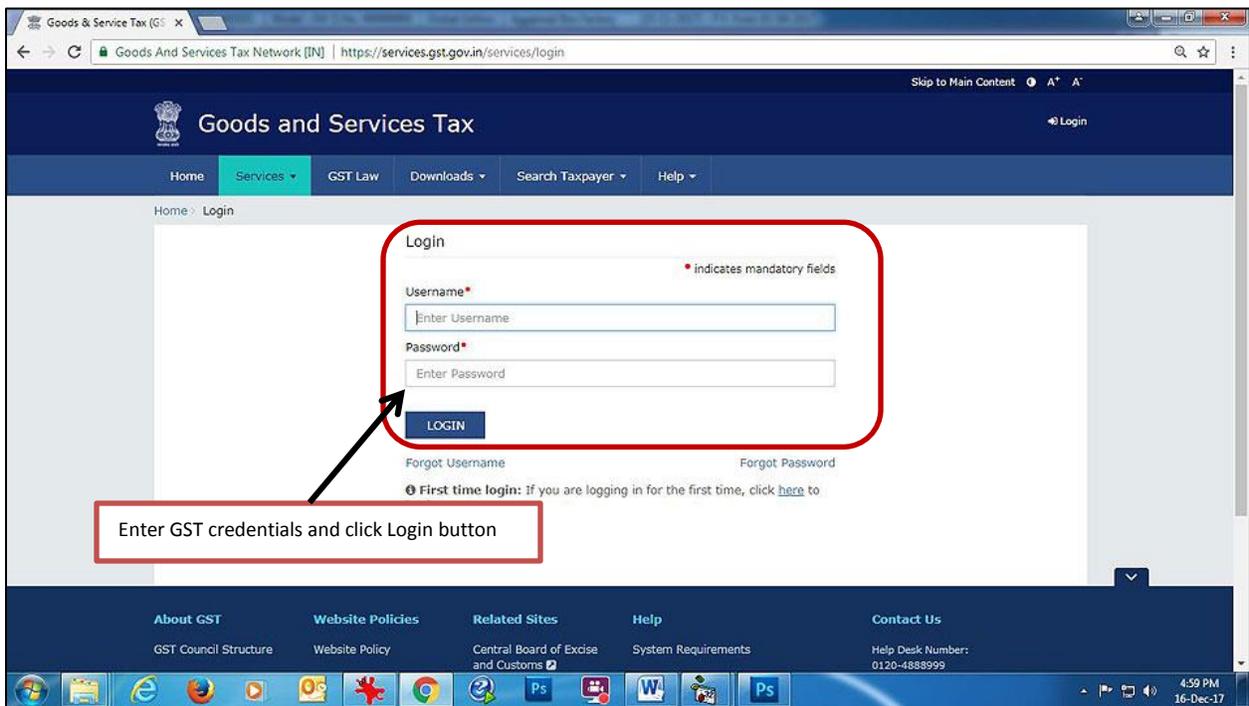
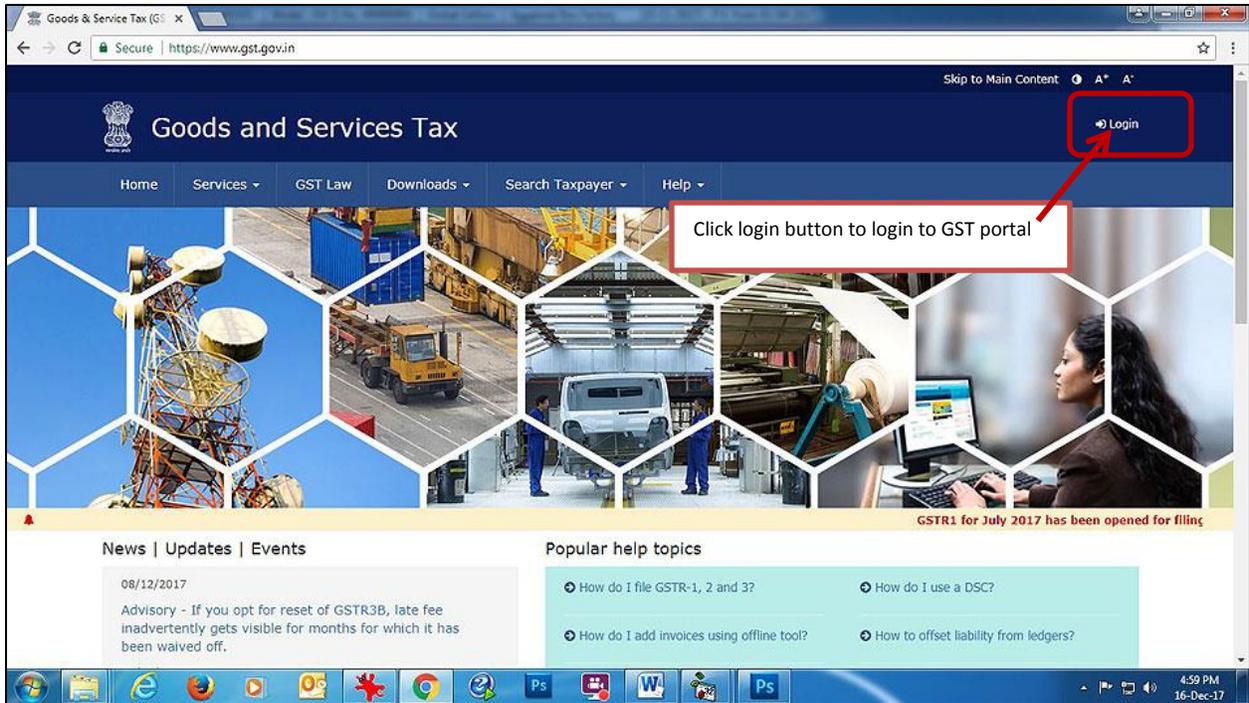


Validate the file from here and click 'Generate file' button to generate JSON file.

Check the data and click 'Validate' button to validate the file. Once file is validated click 'Generate file' button to generate JSON file.

Step 3: Upload JSON file to GST online portal.

Once JSON file is generated, next step is to upload it to GST online portal. Given below are the screenshots showing how to upload JSON file to GST online portal.



Goods and Services Tax

Dashboard Services GST Law Search Taxpayer Help

Dashboard
Last logged in on 09/12/2017 17:29
Currently logged in from IP: 182.68.240.25

Welcome to GST Common Portal

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD > CREATE CHALLAN > VIEW NOTICE(S) AND ORDER(S) >

View Profile
Cancellation of Provisional registration

Quick Links
Check Cash Balance
Liability ledger
Credit ledger

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safan 6+

5:00 PM 16-Dec-17

Goods and Services Tax

Dashboard Services GST Law Search Taxpayer Help

Dashboard Returns English

File Returns

Financial Year* 2017-18

Return Filing Period*
January
July
August
September
October
November
December
January

SEARCH

Indicates Mandatory Fields

Select the month for which you are filing return

Click search button

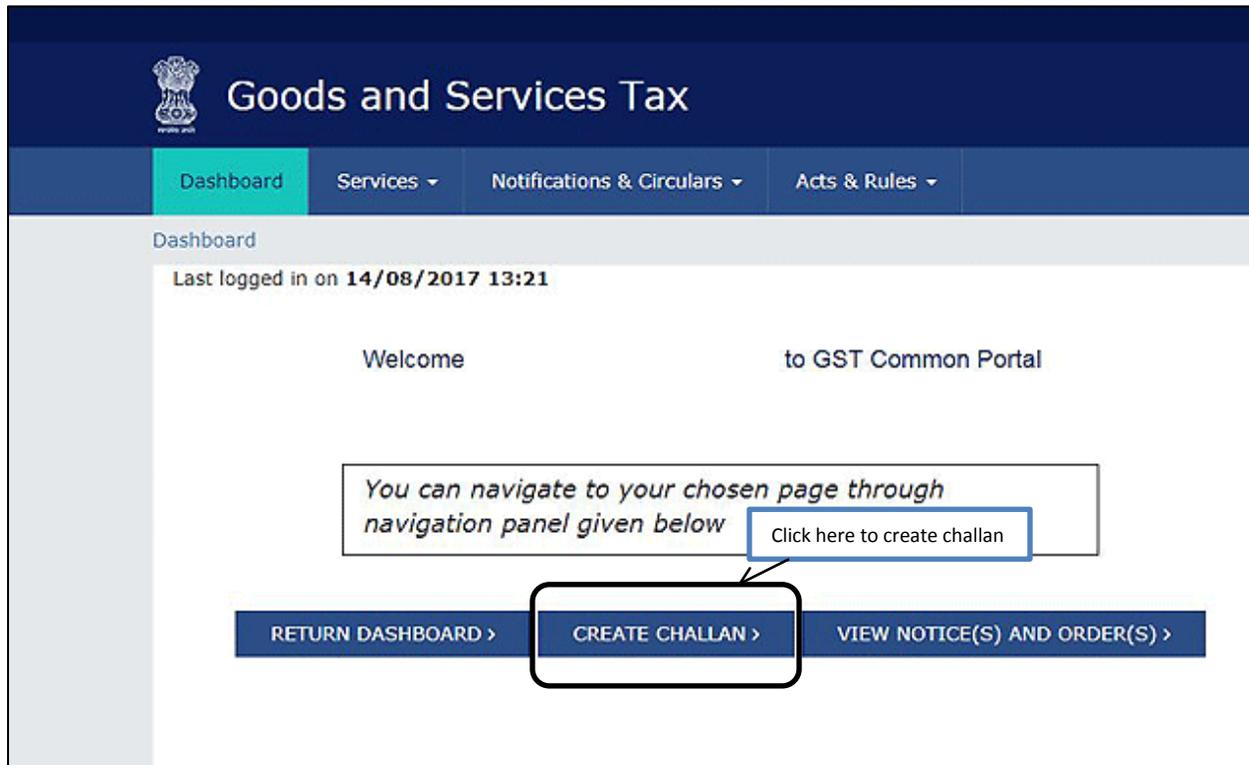
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The screenshot shows the 'File Returns' section of the GST portal. It includes filters for 'Financial Year' (2017-18) and 'Return Filing Period' (December). Below these are three main sections: 'Details of outward supplies of goods or services (GSTR1)', 'Auto Drafted details (For view only) (GSTR2A)', and 'Monthly Return (GSTR3B)'. The 'Monthly Return' section has 'PREPARE ONLINE' and 'PREPARE OFFLINE' buttons. A red box highlights the 'PREPARE OFFLINE' button with an arrow pointing to it, and a text box below says 'Click Prepare Offline button to upload JSON file'.

The screenshot shows the 'Offline Upload for GSTR3B' page. It features a teal header with the text 'Offline Upload for GSTR3B' and 'Upload'. Below this is a pink error message: 'No offline transaction for the given return period'. Underneath, there is a 'Returns File Upload' section with a 'Choose file' button and the text 'No file chosen'. A red box highlights the 'Choose file' button with an arrow pointing to it, and a text box below says 'Click 'Choose file' button and select the JSON file to upload'. A 'BACK' button is visible at the bottom right.

The uploaded file will be processed and data will be reflected in 'Prepare Online' section after few minutes. You can check the data uploaded in 'Prepare Online' section. Once you have checked the data submit GSTR-3B. After Submitting, file GSTR-3B with EVC/DSC.

***Note:** To Submit GSTR-3B you need to make payment for tax payable. For making payment firstly you need to generate challan. To generate Challan go back to Dashboard and click 'Create Challan' button.



Enter the required details and generate challan. Once challan is generated make the payment.

After performing the above mentioned steps you will be able to file GSTR3B Return easily on government GST portal.

<<< 😊 Thank You 😊 >>>