

Advisory on Auto population of details in Form GSTR-3B from Form GSTR 1 & 2B

1. System generated summary is a summary of FORM GSTR-3B which will be generated for every registered person based on the following:
 - a. Liabilities in tables-3.1 & 3.2 of GSTR-3B, except Table-3.1 (d) pertaining to inward supplies liable to reverse charge, are computed on the basis of details of outward supplies as filed by you in FORM GSTR-1 for the period,
 - b. Input Tax Credit (ITC) details and details of inward supplies liable to reverse charge, to be reported in Tables-4 and 3.1 (d) respectively, are computed as per your system generated FORM GSTR-2B for the period.
2. **A detailed table-wise computation of the values auto-populated in GSTR-3B is made available in PDF format on the GSTR-3B dashboard.** The same may be downloaded for information, and ready reference by clicking on the “System Generated GSTR-3B” tab.
3. The PDF is generated and the values are auto-populated on the basis of two different sources, namely FORM GSTR-1 and FORM GSTR-2B. FORM GSTR-2B is generated on a specific date on the basis of the FORM GSTR-1, 5, 6 filed by the counter-party taxpayers, and from the data pertaining to Import of Goods as received from ICEGATE portal. Consequently, system will prepare the PDF partially & populate the respective tables of GSTR-3B partially on the filing of FORM GSTR-1 or system generation of GSTR-2B, whichever is earlier. Subsequently, the PDF will be re-generated & remaining tables will be auto-populated in GSTR-3B after the other FORM is filed/generated, as the case may be. Accordingly, the following may be noted :
 - a) In case you have not filed FORM GSTR-1 for the period, system generated summary will display the respective values as ‘Not filed’.
 - b) Similarly, if FORM GSTR-2B is not generated for the period, system generated summary will display the respective values as ‘Not generated’.
4. Values are auto-populated in GSTR-3B for the assistance of taxpayers. However, taxpayers have to ensure the correctness of the values being reported and filed in GSTR-3B in all respects. Consequently, the auto-populated values can be edited by the taxpayers, if required. The system will prompt the taxpayers with an alert in cases where the variance of the edited values from the auto-populated values is higher than a particular threshold. However, the taxpayers may continue their filing with the edited values, and system will not restrict the same.
5. If the taxpayer has entered & saved any values in GSTR-3B before auto-population by the system, the saved values will not be changed/over-written by the system.
6. This facility has been made available for monthly filers as of now. It would be enabled for quarterly filers also in due course.
7. The auto-populated values are generated in the following manner:

GSTR-3B table	GSTR-1/ GSTR-2B table	Reference
Table 3.1(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	FORM GSTR-1: Tables-4, 5, 6C, 7, 9, 10 and 11	<p>Values in these tables are computed by doing a total of all the values reported by the taxpayer in the corresponding tables of GSTR-1.</p> <p>This is auto-populated from FORM GSTR-1. Net positive values shall be reported in respective tables. Net negative values, if any, shall not be considered in the table and system will provide the value as zero.</p>
Table 3.1(b) Outward taxable supplies (zero rated)	FORM GSTR-1: Tables-6A, 6B and 9	
Table 3.1(c) Outward taxable supplies (Nil rated, exempted)	FORM GSTR-1: Table-8	
Table 3.1(e) Non-GST outward supplies	FORM GSTR-1: Table-8	
Table 3.2 Of the suppliers shown in 3.1(a) above, details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders	FORM GSTR-1: Place of Supply (PoS)-wise details declared in corresponding tables	Place of Supply (PoS)-wise details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders.

GSTR-3B table	GSTR-1/ GSTR-2B table	Reference
3.1(d) Inward supplies liable to reverse charge	FORM GSTR-2B: Table 3 Part A Section III Table 4 Part A Section III	This is auto-populated from FORM GSTR-2B. Positive values shall be reported in respective table. Net Negative values, if any, shall not be considered in the table and system will provide the value as zero. If the actual liability is more than the value auto-populated by the system, the taxpayers should edit & report the correct value in FORM GSTR-3B. The system computed values do not contain the values pertaining to the supplies received from unregistered persons liable to reverse charge, and tax to be paid on reverse charge basis on account of Import of Services. Therefore, these details have to be included by the taxpayer by editing the auto-populated value.
4A (1, 3, 4, 5) ITC Available	FORM GSTR-2B: Table 3 Part A Section I, II, III, IV	This is auto-populated from FORM GSTR-2B. Positive ITC values shall be reported in respective tables. Negative values shall be considered as ITC reversal and would be reported in table 4B(2)
4B(2) ITC reversed – (2) Others	FORM GSTR-2B: Table 3 Part B Section I Table 4 Part B Section I	This is auto-populated from FORM GSTR-2B. This covers the following: <ul style="list-style-type: none"> a. Positive values of all credit notes, on which ITC is available. If this is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance. b. Positive values of all credit notes, on which ITC is not available. c. In case there are negative values in ITC available table 4A (1,3,4,5), then such negative values shall be reversed and considered in this table.

8. If any invoice and credit note have been issued in same month, then both have to be reported separately.
9. In case net ITC available in table 4C is in negative, then such negative value shall be considered as liability.
10. Table 5 and 6.2 of FORM GSTR-3B is not part of the PDF & will not be auto-populated by the system.
