

To know about how to proceed towards payment of taxes and offset liability refer the steps mentioned below:

Your Tax Summary

1. After you have reviewed GSTR 3B, you can view your tax summary under “Tax Payment” , tab which will be automatically derived based on details mentioned in ‘Review GSTR 3B’ section

Particulars	IGST	CGST	SGST	CESS	Total
Output Tax Liability other than Reverse Charge Supplies	49,98,920.00	900.00	900.00	14,700.00	50,15,420.00
Tax Liability under Reverse Charge	--	--	--	--	--
Input Credit on Purchases including Reverse Charge	--	--	--	--	--
Cash Ledger Balance	--	--	--	--	--
Credit Ledger Balance	4.00	3.00	2.00	5.00	1.00

How To Get Cash/ Credit Ledger data from GSTN

2. After the tax liability figures have been auto calculated, you need to enter the Opening Balances so that those balances may be used to offset your tax liability

To know balances of Cash/ Credit Ledger you have to click on ‘Refresh Cash/ Credit Ledger Balance’

STEP 2

Get Cash/Credit Ledger Data From GSTN

Refresh Cash/Credit Ledger Balance

Cash Ledger Total Balance ₹ 00.00

Credit Ledger Total Balance ₹ 00.00

View Cash Ledger

View Credit Ledger

Once you click on ‘Refresh Cash/ Credit Ledger Balance’ the table will be updated with the balances

Particulars	IGST	CGST	SGST	CESS	Total
Output Tax Liability other than Reverse Charge Supplies	49,98,920.00	900.00	900.00	14,700.00	50,15,420.00
Tax Liability under Reverse Charge	--	--	--	--	--
Input Credit on Purchases including Reverse Charge	--	--	--	--	--
Cash Ledger Balance	--	--	--	--	--
Credit Ledger Balance	4.00	3.00	2.00	5.00	1.00

How To Prepare Tax Challan for Tax Payment

3. To know the net amount to be paid, open our Excel Utility

Copy and paste the figures from 'Your Tax Summary' under tax Payment section from ClearTax GST to this excel utility

	Return Filing Month	Jul-17					Only Field in
	Due Date for Filing	31-08-2017					
	Filing Date/Credit Adjustment Date	01-09-2017					
	Particulars	IGST	CGST	SGST	CESS	Total	
Current Month	Output Tax Liability other than RCM-Sales & Adv Rec.	1,00,000	10,000	10,000	5,000	1,25,000	
	Tax Liability under RCM	70,000	10,000	10,000	5,000	95,000	
	Input Credit for Current Month-on Purchase incl RCM	2,000	500	500	-	3,000	
Opening Balance	Cash Ledger Opening Balance	2,000	500	500	-	3,000	
	Credit Ledger Opening Balance	1,000	500	500	-	2,000	

Once this detail is filled, challan amount will be auto-calculated taking into consideration the amount of ITC and Ledger Balances to be offset between different types of taxes i.e. IGST, CGST, SGST and Cess

4. Make payment on GSTN Website by entering the final values as reflected in the excel utility

	Particulars	IGST	CGST	SGST	CESS	Total
Challan Amount	Tax Payable after Op. Ledgers balance Adj for RCM	68,000	9,500	9,500	5,000	92,000
	Tax Payable after Op. Ledgers balance Adj. for Other than RCM	97,000	9,000	9,000	5,000	1,20,000
	Total Tax Payable	1,65,000	18,500	18,500	10,000	2,12,000
	Interest on Total Tax Payable	81	9	9	5	104
	Late Fees	-	-	-	-	-
	Total Challan Amount	1,65,081	18,509	18,509	10,005	2,12,104

To proceed towards payment of taxes on GST Website, follow the below steps:

- Login to your account on GST Website at <https://www.gst.gov.in/> and click on Services> Payments> Create Challan



- Enter the net amount to be paid under each head of taxes and other figures

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
IGST(0008)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
CESS(0009)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Delhi SGST(0006)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0

- Select the preferred payment modes and proceed towards payment of taxes



After you are done with the payment of taxes and upload of GSTR-3B data on GSTN, you need to just submit your GSTR- 3B on GSTN. Once this submission is completed, next step is to Offset liability with taxes paid and ITC claimed.

How to Offset Liability on GSTN

5. To proceed towards Offset Liability on GSTN Portal, follow the below steps:

- Click on Services tab & then login using your username & password
- Services>Returns > Returns Dashboard

Dashboard Services Notifications & Circulars Acts & Rules

Registration Ledgers **Returns** Payments User Services

Returns Dashboard View e-Filed Returns

Track Return Status

- Click the SEARCH button.

Dashboard Services Notifications & Circulars Acts & Rules

Dashboard - Returns English

File Returns

Financial Year* 2017-18 Return Filing Period* July

SEARCH

* Indicates Mandatory Fields

- Click the PREPARE ONLINE button.

Auto Drafted details GSTR3A

VIEW DOWNLOAD

Monthly Return GSTR3

Due Date - 30/09/2017

GENERATE GSTR3

Monthly Return GSTR3B

Due Date - 30/09/2017

PREPARE ONLINE

- Once you click on 'Payment of Taxes' the table of offset liability will appear

Dashboard Returns GSTR3B English

GSTR-3B - Monthly Return

GSTR - 18000F03160F02P Legal Name - GARISNG & SANGRA Status - Not Filed

PR - 2017-18 Return Period - July Due Date - 30/09/2017

3.1 Tax on outward and reverse charge inward supplies

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESG
₹0.00	₹0.00

3.2 Inter-state supplies

Taxable value	Integrated Tax
₹0.00	₹0.00

4. Eligible ITC

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESG
₹0.00	₹0.00

5. Exempt, nil and Non GST inward supplies

Inter-State Supplies	Inter-State Supplies
₹0.00	₹0.00

5.1 Interest and Late fee

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESG
₹0.00	₹0.00

6. Payment of tax

Total Tax Liabilities -	Cash Paid -
₹0.00	₹0.00
ITC Paid -	
₹0.00	

7. TDS/TCS Credit

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	
₹0.00	

I, We, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK SAVE GSTR3B CANCEL FILE GSTR-3B WITH ITR FILE GSTR-3B WITH ITR

- Copy the value from GST excel utility to the 'Offset Liability' table on the government portal

	Description	Tax payable	Paid through ITC				Tax/Cess Paid in	Interest Paid in cash	Late fee Paid in
			IGST	CGST	SGST	CESS			
Govt Portal Format	Other than reverse charge								
	Integrated Tax	1,00,000	3,000	-	-	-	97,000	81	
	Central Tax	10,000	-	1,000			9,000	9	-
	State/UT Tax	10,000			1,000		9,000	9	-
	CESS	5,000				-	5,000	5	
	Reverse charge								
	Integrated Tax	70,000					70,000		
	Central Tax	10,000					10,000		
	State/UT Tax	10,000					10,000		
	CESS	5,000					5,000		
	Total	2,20,000	3,000	1,000	1,000	-	2,15,000	104	-

- Enter the copied value to offset liability table and click on 'Offset liability' button

Description	Tax payable (₹)	Paid through ITC				Tax/Cess Paid in cash (₹)	Interest Paid in cash (Total in ₹)	Late fee Paid in cash (₹)
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)			
Other than reverse charge								
Integrated Tax	0.00	0.00	0.00	0.00		0.00	0.00	
Central Tax	0.00	0.00	0.00			0.00	0.00	0.00
State/UT Tax	0.00	0.00		0.00		0.00	0.00	0.00
CESS	0.00				0.00	0.00	0.00	
Reverse charge								
Integrated Tax	0.00					0.00		
Central Tax	0.00					0.00		
State/UT Tax	0.00					0.00		
CESS	0.00					0.00		
<div>BACKCHECK BALANCEOFFSET LIABILITY</div>								

- Click on file GSTR- 3B with DSC/ EVC on GSTN website to complete your filing process

☐ I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

