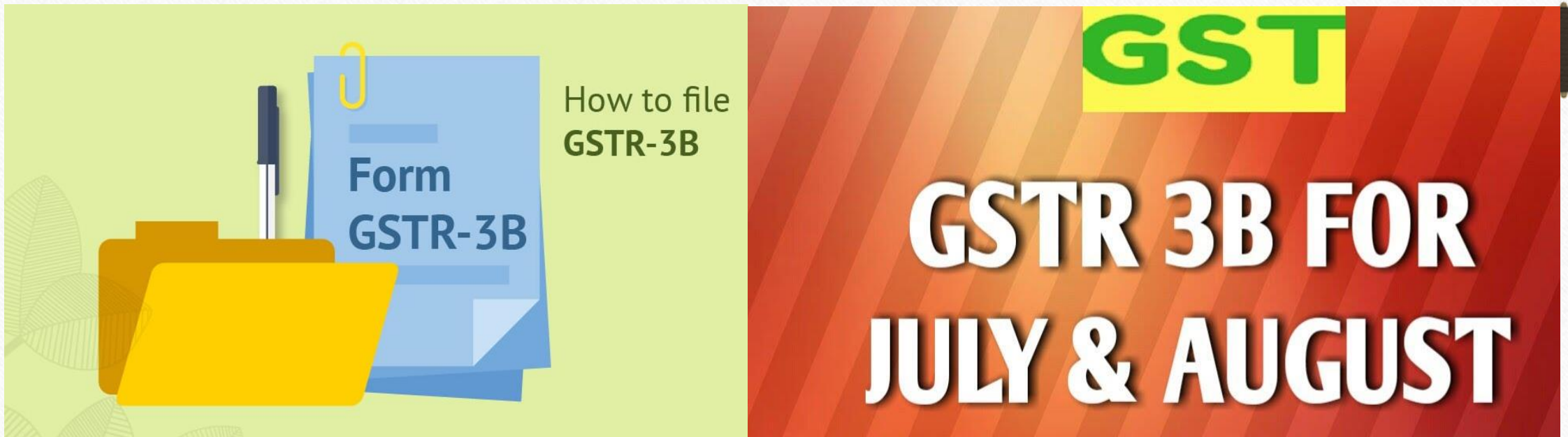


# What is GSTR-3B & how it is implemented in Miracle?

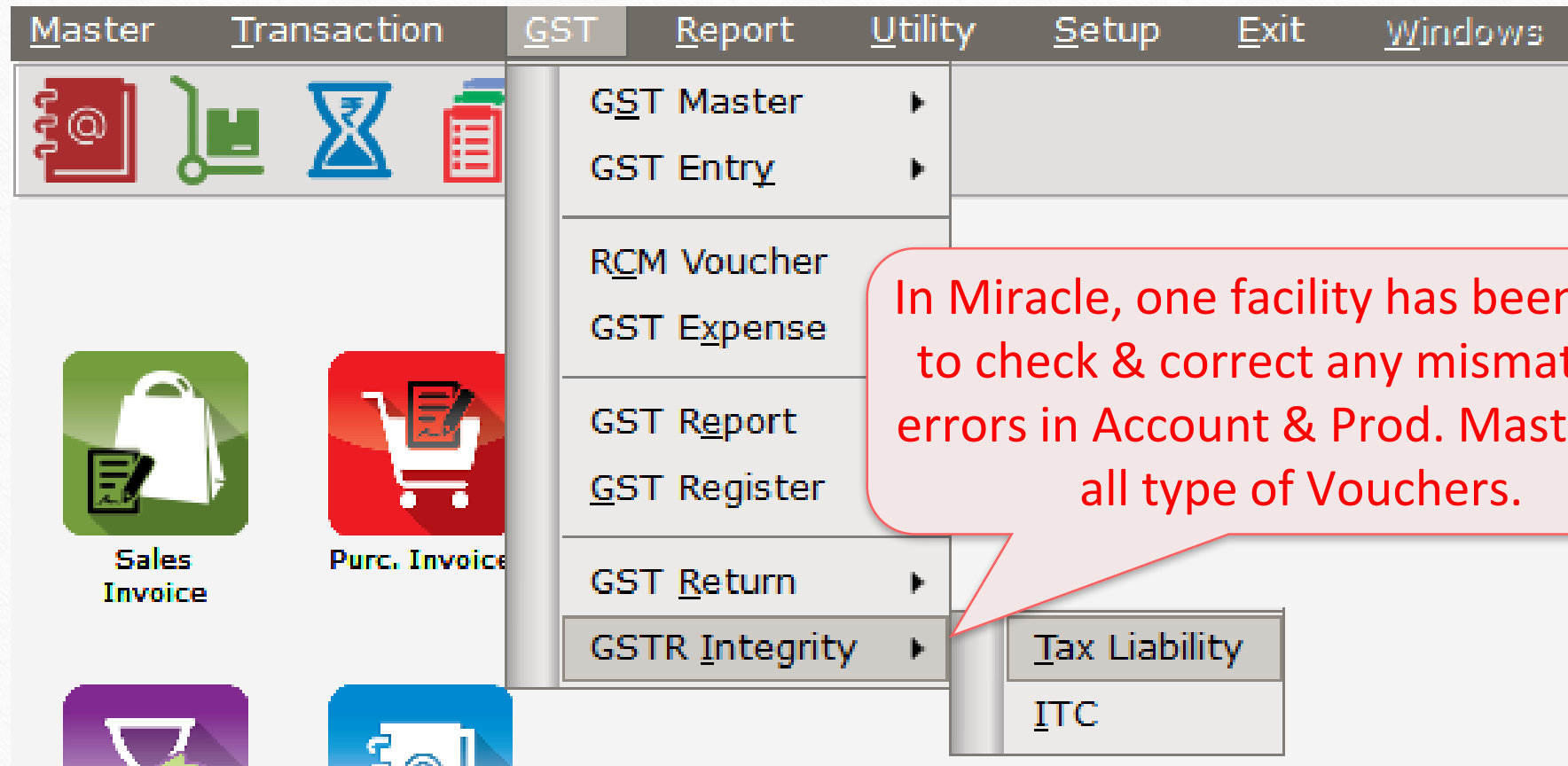


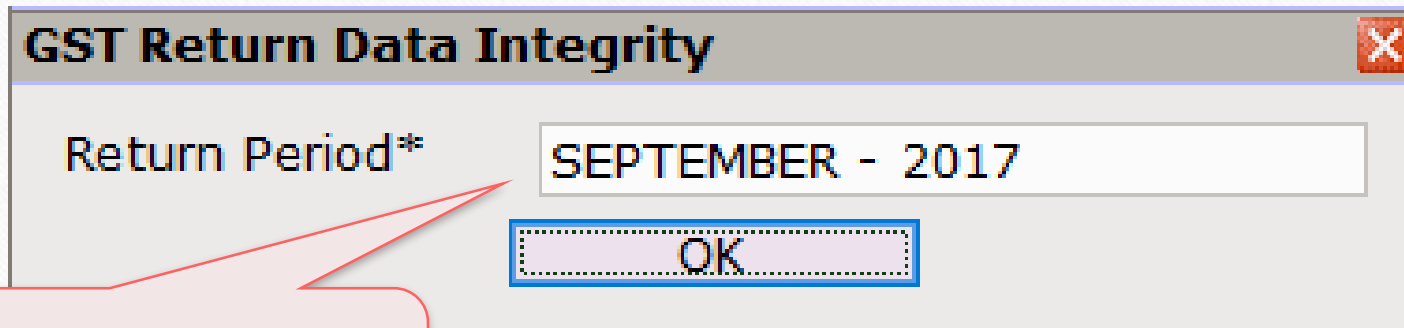
## ➤ About GSTR - 3B

- GSTR-3B is simple Return form which must be filed by all persons having GST registration for the month of August and September. GSTR-3B return is due on the 20<sup>th</sup> of September & 20<sup>th</sup> October September 2017.
- Note that: You do not have to provide invoice level information in this form. Only total values for each field have to be provided, this value must be for the month for which you are filing.
- GSTR-3B is not applicable starting the month of September, regular returns in GSTR-1, GSTR-2 and GSTR-3 have to be filed from September.

- In this document, we will see how GSTR-3B is implemented in Miracle & what are the other necessary steps to follow before file GSTR-3B?
  - First we must check some mismatch/errors and edit it before file GSTR 3B. We can see mismatch/errors in which are in Account Master & Product Master and all types of Vouchers.
  - We can check in following menu:
    - GST → GSTR Integrity → Tax Liability (GST Return Data Integrity for Tax Liability)
    - GST → GSTR Integrity → ITC (GST Return Data Integrity for ITC)
  - GST Return → GSTR 3B







**GST Return Data Integrity** [X]

Return Period\*

Select Month & Press OK.

GST -&gt; GSTR Integrity -&gt; Tax Liability -&gt; GST Return Data Integrity

## ▼ GST Return Data Integrity

Error	Voucher Date	Voucher No	Account Name	Product Name	Description
<b>Account Master</b>					
Registration type Regular/composite then GSTIN number should not be empty	11/09/2017	Sales 51	UTech Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	13/09/2017	Sales 64	Anand Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	15/09/2017	Sales 111	Patel Electronics		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	18/09/2017	Sales 114	UTech Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	20/09/2017	Sales 125	UTech		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	25/09/2017	Sales 130	Rajan		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	28/09/2017	Sales 134	UTech		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	31/09/2017	Sales 132	Patel Electronics		Edit Party account and enter GSTIN No.
<b>Voucher Detail</b>					
Invoice Type (GST/IGST) not matched with Party state	15/09/2017	Sales 111	Patel Electronics		Edit voucher and select IGST Invoice Type
Voucher - Tax Invoice/Bill of Supply is not selected properly	25/09/2017	Sales 130	Rajan Provision		Edit voucher and change Tax Invoice To Bill of Supply
GST calculation in voucher is wrong	28/09/2017	Sales 134	UTech Computers		Edit voucher and edit each Item Entry
Voucher - Tax Invoice/Bill of Supply is not	31/09/2017	Sales 132	Patel Electronics		Edit voucher and change Tax Invoice To Bill of
<div> Edit Print GST Reposting </div>					

This is GSTR Data Integrity  
for 'Tax Liability.'

GST -&gt; GSTR Integrity -&gt; Tax Liability -&gt; GST Return Data Integrity

## ▼ GST Return Data Integrity

Error	Voucher Date	Voucher No	Account Name	Product Name	Description
<b>Account Master</b>					
Registration type Regular/composite then GSTIN number should not be empty	11/09/2017	Sales 51	UTech Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	13/09/2017	Sales 64	Anand Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	15/09/2017	Sales 111	Patel Electronics		Edit Party account and enter GSTIN No.
Registration number should not be empty		114	UTech Computers		Edit Party account and enter GSTIN No.
Registration number should not be empty		125	UTech Computers		Edit Party account and enter GSTIN No.
Registration number should not be empty		130	Rajan Provision		Edit Party account and enter GSTIN No.
Registration number should not be empty		134	UTech Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	31/09/2017	Sales 132	Patel Electronics		Edit Party account and enter GSTIN No.
<b>Voucher Detail</b>					
Invoice Type (GST/IGST) not matched with Party state	15/09/2017	Sales 111	Patel Electronics		Edit voucher and select IGST Invoice Type
Voucher - Tax Invoice/Bill of Supply is not selected properly	25/09/2017	Sales 130	Rajan Provision		Edit voucher and change Tax Invoice To Bill of Supply
GST calculation in voucher is wrong	28/09/2017	Sales 134	UTech Computers		Edit voucher and edit each Item Entry
Voucher - Tax Invoice/Bill of Supply is not selected properly	31/09/2017	Sales 132	Patel Electronics		Edit voucher and change Tax Invoice To Bill of Supply

Edit Print GST Reposting



GST -&gt; GSTR Integrity -&gt; Tax Liability -&gt; GST Return Data Integrity

## GST Return Data Integrity

Error	Voucher Date	Voucher No	Account Name	Product Name	Description
<b>Account Master</b>					
Registration type Regular/composite then GSTIN number	11/09/2017	Sales 51	UTech Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number	11/09/2017	Sales 54	Anand Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number	11/09/2017	Sales 1	Patel Electronics		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number	11/09/2017	Sales 4	UTech Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number	11/09/2017	Sales 4	UTech Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number	11/09/2017	Sales 30	Rajan Provision		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number	11/09/2017	Sales 34	UTech Computers		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number	11/09/2017	Sales 32	Patel Electronics		Edit Party account and enter GSTIN No.
<b>Voucher Detail</b>					
Invoice Type (GST/IGST) not matched with Party state	15/09/2017	Sales 111	Patel Electronics		Edit voucher and select IGST Invoice Type
Voucher - Tax Invoice/Bill of Supply is not selected properly	25/09/2017	Sales 130	Rajan Provision		Edit voucher and change Tax Invoice To Bill of Supply
GST calculation in voucher is wrong	28/09/2017	Sales 134	UTech Computers		Edit voucher and edit each Item Entry
Voucher - Tax Invoice/Bill of Supply is not selected properly	31/09/2017	Sales 132	Patel Electronics		Edit voucher and change Tax Invoice To Bill of Supply

Let see an Ex.:  
There are 4 common errors for UTech Computers in different Vouchers.  
By click on it we can edit & resolve it.

[Edit](#) [Print](#) [GST Reposting](#)



Master Transaction GST Report Utility Setup Exit Windows ENG M-Search 14 : GSTR-3B GST Mode 2017-2018

GST -> GSTR Integrity -> Tax Liability -> GST Return Data Integrity

**Account Master**

Registration type Regular/composite the number should not be empty

Registration type Regular/composite the number should not be empty

Registration type Regular/composite the number should not be empty

Registration type Regular/composite the number should not be empty

Registration type Regular/composite the number should not be empty

Registration type Regular/composite the number should not be empty

Registration type Regular/composite the number should not be empty

Registration type Regular/composite the number should not be empty

**Voucher Detail**

Invoice Type (GST/IGST) not matched Party state

Voucher - Tax Invoice/Bill of Supply is not selected properly

GST calculation in voucher is wrong

Voucher - Tax Invoice/Bill of Supply is not

**Edit Account Details - UTech Computers**

**Main Details**

Name: UTech Computers

Alias:

Group Name: Sundry Debtors

**Party Detail**

City: Rajkot

Area: Nr. Bhaktinagar Station

State: Gujarat

PAN No.: AQWLH7528C

Aadhar No:

GSTIN No.: 24AQWLH7528C1Z3

**Credit Limit**

Credit Limit: 0.00

Credit Days: 0

**Balance Method**

Balance Method: Balance Only

Opening Balance: 0.00 Debit

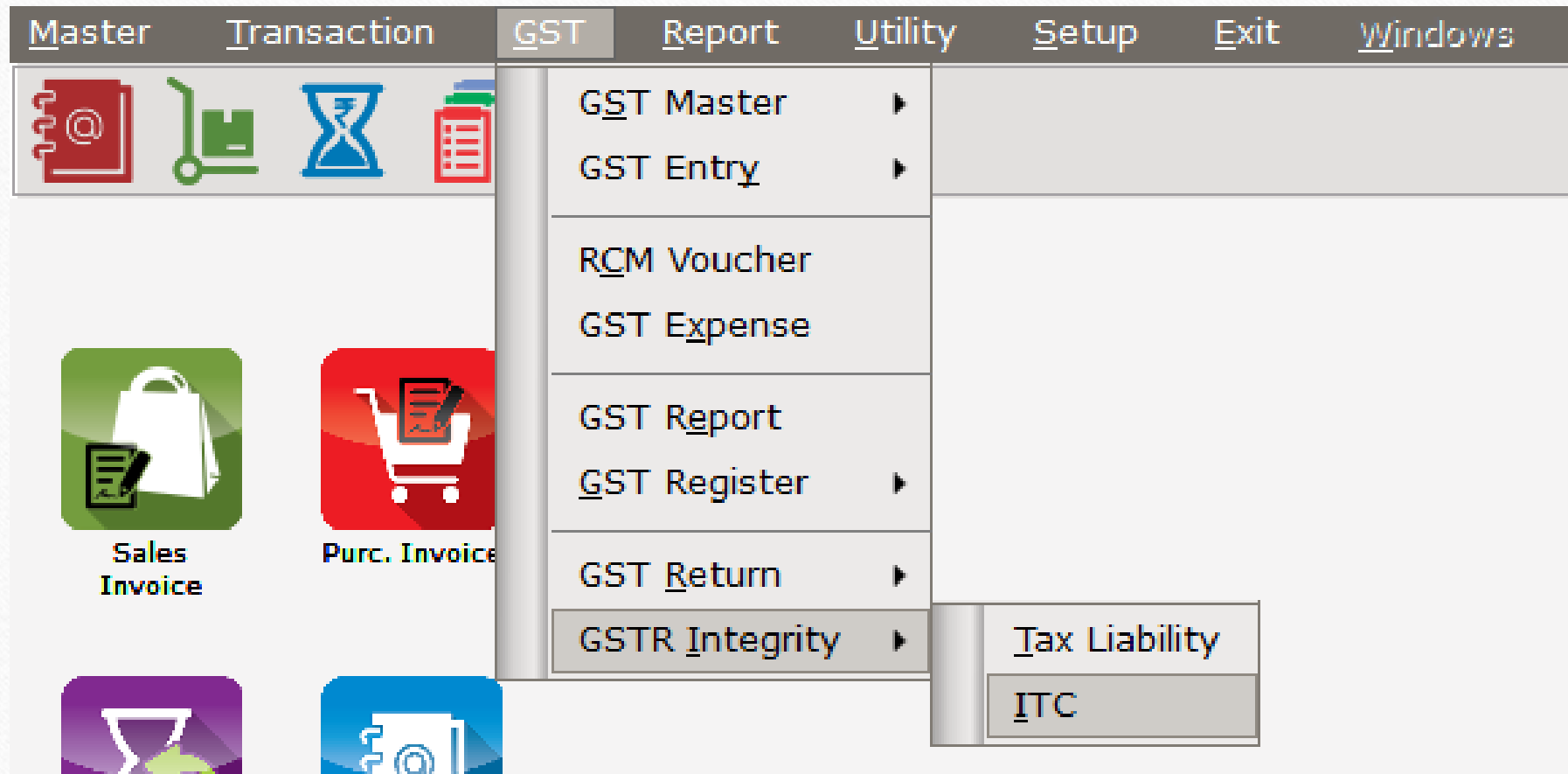
**F4-Address Detail** Interest Bank Detail

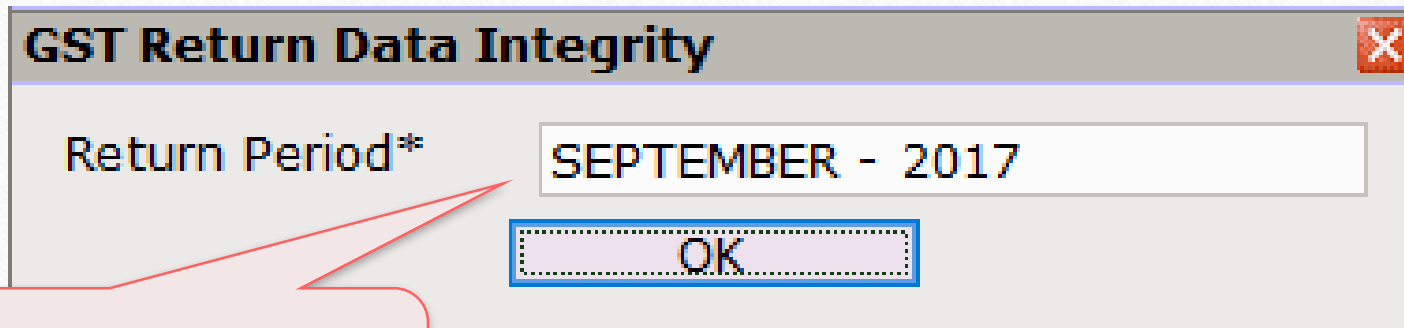
OK

Error	Voucher Date	Voucher No	Account Name	Product Name	Description
	28/07/2017	Sales 134	UTech Computers		Edit voucher and edit each Item Entry
	31/07/2017	Sales 132	Patel Electronics		Edit voucher and change Tax Invoice To Bill of

Edit Print GST Reposting

**Insert the details which are remain. i.e. GSTIN No.**





**GST Return Data Integrity** [X]

Return Period\*

Select Month & Press OK.



As same as Tax Liability, we can edit A/c. Master & all type of Vouchers in ITC

GST -&gt; GSTR Integrity -&gt; ITC -&gt; GST Return Data Integrity

## ▼ GST Return Data Integrity

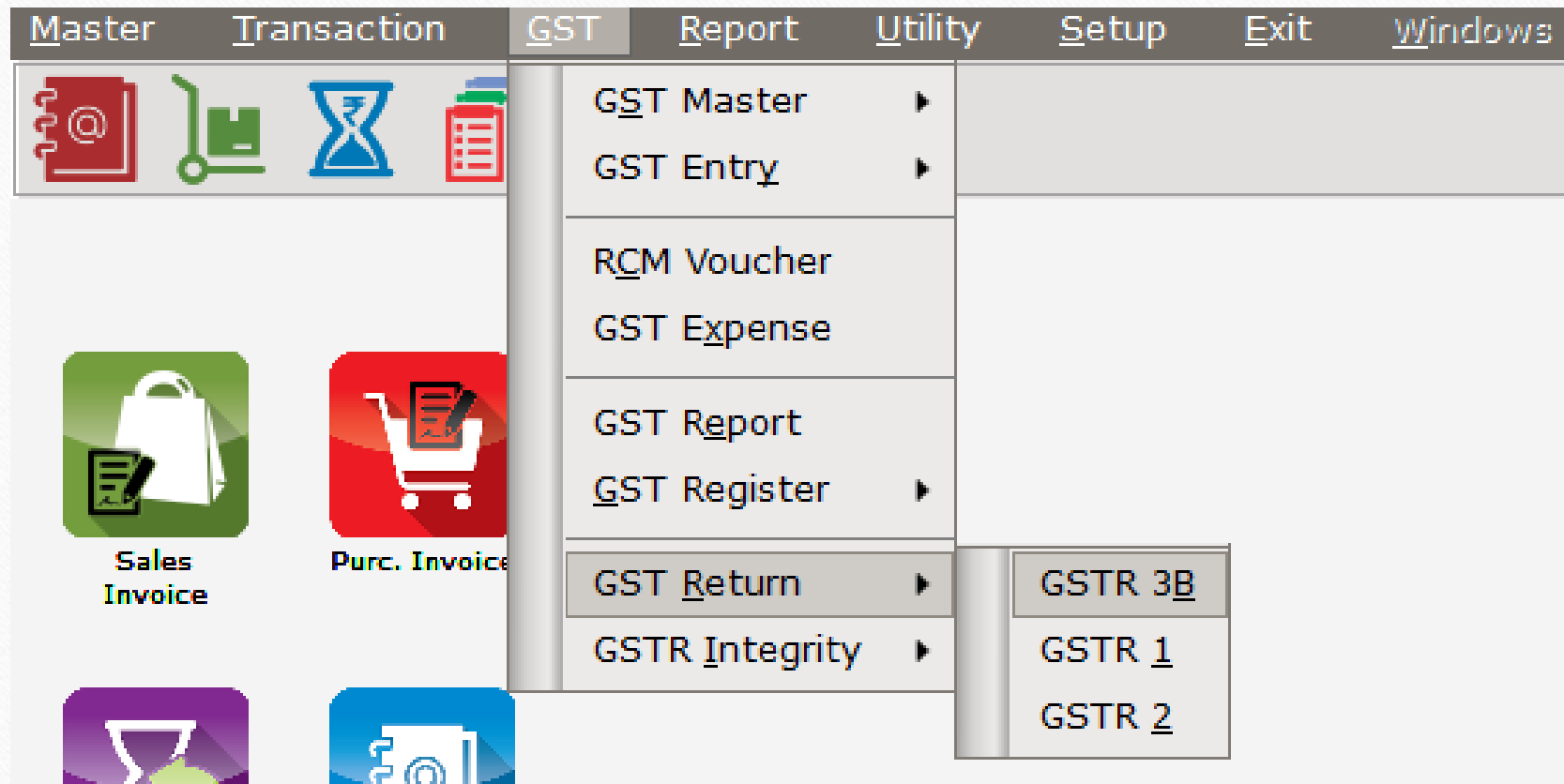
Error	Voucher Date	Voucher No	Account Name	Product Name	Description
<b>Account Master</b>					
Registration type Regular/composite then GSTIN number should not be empty	09/09/2017	Jam -5	Jam Dealers (Dell/Lenovo)		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	15/09/2017		Jaymin Sales & Service		Edit Party account and enter GSTIN No.
Registration type Regular/composite then GSTIN number should not be empty	31/09/2017	Jam-23	Jaymin Sales & Service		Edit Party account and enter GSTIN No.
<b>Voucher Detail</b>					
Invoice Type (GST/IGST) not matched with Party state	08/09/2017	Anida 20	Anida Sales		Edit voucher and select IGST Invoice Type
Voucher - Tax Invoice/Bill of Supply is not selected properly	12/09/2017	Anida30	Anida Sales		Edit voucher and change Tax Invoice To Bill of Supply
Voucher - Tax Invoice/Bill of Supply is not selected properly	20/09/2017	Anida14	Anida Sales		Edit voucher and change Tax Invoice To Bill of Supply
Invoice Type (GST/IGST) not matched with Party state	31/09/2017	Jam-23	Jaymin Sales & Service		Edit voucher and select IGST Invoice Type

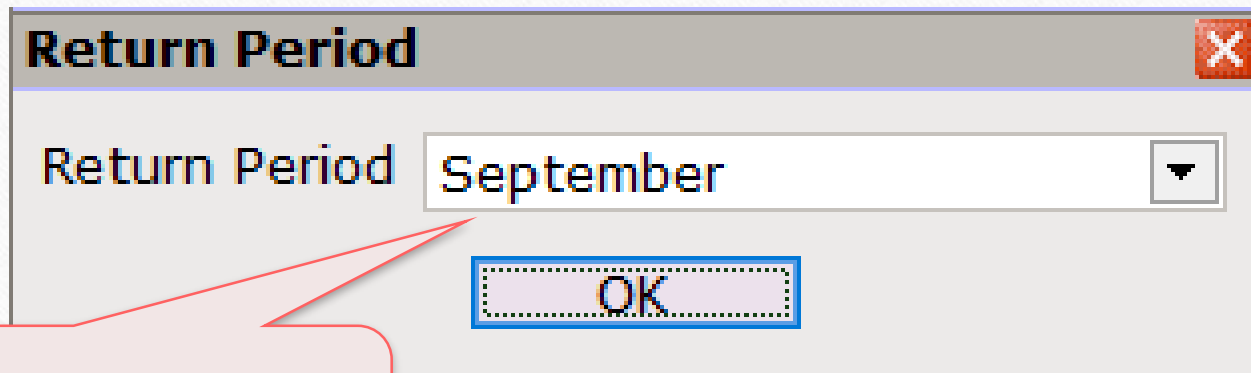
Let see an Ex.:  
Click on any Voucher to edit it.

Edit Print GST Reposting

Edit Print GST Reposting







The image shows a software dialog box titled "Return Period". It contains a label "Return Period" followed by a dropdown menu that currently displays "September". Below the dropdown is an "OK" button. A red callout bubble points from the text "Select Month to file GSTR 3B." to the dropdown menu.

Select Month to file GSTR 3B.

GST -&gt; GST Return -&gt; GSTR 3B -&gt; GSTR 3B For JULY - 2017

GSTR 3B

From 01/07/2017 To 31/07/2017

GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State/UT Tax	Cess Amount
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### 3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges

(a) Outward taxable supplies (other than zero rated, nil rated and exempted)		6766500.00	927562.00	232829.00	232829.00	17600.00
(b) Outward taxable supplies (zero rated)		5398500.00	154320.00			
(c) Other outward supplies (Nil rated, exempted)		13950.00				
(d) Inward supplies (liable to reverse charge)		700000.00		21705.00	21705.00	14400.00
(e) Non GST outward supplies		1370.00				
<b>Total</b>		<b>12880320.00</b>	<b>1081882.00</b>	<b>254534.00</b>	<b>254534.00</b>	<b>32000.00</b>

### 3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

Supplies made to Unregistered Persons - Rajasthan	Rajasthan	577500.00	121200.00			
Supplies made to Unregistered Persons - Chattisgarh	Chattisgarh	629500.00	134810.00			
Supplies made to Unregistered Persons - Madhya Pradesh	Madhya Pradesh	263200.00				
Supplies made to Unregistered Persons - Daman And Diu	Daman And Diu	195700.00				
Supplies made to Unregistered Persons - Maharashtra	Maharashtra	252000.00				
Supplies made to Composition Taxable Persons - Madhya Pradesh	Madhya Pradesh	552500.00				
Supplies made to UIN Holders						
<b>Total</b>		<b>32481020.00</b>				

This is warning message. We must follow GSTR Integrity. If any mismatch/errors, we will edit and correct it.

#### GSTR 3B Warning

Run GSTR Integrity and make sure there would be no dis-integrity entry shown.

Only after this report will show correct figures.

Print Date

Tax Li



GST -&gt; GST Return -&gt; GSTR 3B -&gt; GSTR 3B For JULY - 2017

▼ GSTR 3B

From 01/07/2017 To 31/07/2017

GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State/UT Tax	Cess Amount
<b>3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges</b>						
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)		6766500.00	927562.00	232829.00	232829.00	17600.00
(b) Outward taxable supplies (zero rated)		5398500.00	154320.00			
(c) Other outward supplies (Nil rated, exempted)		13950.00				
(d) Inward supplies (liable to reverse charge)		700000.00		21705.00	21705.00	14400.00
(e) Non GST outward supplies		1370.00				
<b>Total</b>		<b>12880320.00</b>	<b>1081882.00</b>	<b>254534.00</b>	<b>254534.00</b>	<b>32000.00</b>
<b>3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders</b>						
Supplies made to Unregistered Persons - Rajasthan	Rajasthan	577500.00	121200.00			
Supplies made to Unregistered Persons - Chattisgarh	Chattisgarh	629500.00	134810.00			
Supplies made to Unregistered Persons - Madhya Pradesh	Madhya Pradesh	263200.00	58176.00			
Supplies made to Unregistered Persons - Daman And Diu	Daman And Diu	195700.00	54576.00			
Supplies made to Unregistered Persons - Maharashtra	Maharashtra	252000.00	45360.00			
Supplies made to Composition Taxable Persons - Madhya Pradesh	Madhya Pradesh	552500.00	136700.00			
Supplies made to UIN Holders						
<b>Total</b>		<b>32481020.00</b>				
Print Date				Tax Liability Integrity		ITC Integrity

**“Tax Liability Integrity” & “ITC Integrity” buttons are given in GSTR 3B form.**

**So we can directly check integrity for both if any mismatch remain.**

GST -&gt; GST Return -&gt; GSTR 3B -&gt; GSTR 3B For JULY - 2017

GSTR 3B

From 01/09/2017 To 30/09/2017

GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State/UT Tax	Cess Amount
<b>3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges</b>						
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)		6766500.00	927562.00	232829.00	232829.00	17600.00
(b) Outward taxable supplies (zero rated)		5398500.00	154320.00			
(c) Other outward supplies (Nil rated, exempted)		13950.00				
(d) Inward supplies (liable to reverse charge)		700000.00		21705.00	21705.00	14400.00
(e) Non GST outward supplies		1370.00				
<b>Total</b>		<b>12880320.00</b>	<b>1081882.00</b>	<b>254534.00</b>	<b>254534.00</b>	<b>32000.00</b>
<b>3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders</b>						
Supplies made to Unregistered Persons - Rajasthan	Rajasthan	577500.00	121200.00			
Supplies made to Unregistered Persons - Chattisgarh	Chattisgarh	629500.00	134810.00			
Supplies made to Unregistered Persons - Madhya Pradesh	Madhya Pradesh	263200.00	58176.00			
Supplies made to Unregistered Persons - Daman And Diu	Daman And Diu	195700.00	54576.00			
Supplies made to Unregistered Persons - Maharashtra	Maharashtra	252000.00	45360.00			
Supplies made to Composition Taxable Persons - Madhya Pradesh	Madhya Pradesh	552500.00	136700.00			
Supplies made to UIN Holders						
<b>Total</b>		<b>32481020.00</b>				

In "3.1" Detail of Outward supplies and inward supplies.  
i.e. Details where tax is payable by you.

Print Date

Tax Liability Integrity ITC Integrity

GST -&gt; GST Return -&gt; GSTR 3B -&gt; GSTR 3B For JULY - 2017

▼ GSTR 3B

From 01/09/2017 To 30/09/2017

GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State/UT Tax	Cess Amount
<b>3.1 Detail of Outward Supplies and Inward supplies liable to reverse charges</b>						
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)		6766500.00	927562.00	232829.00	232829.00	17600.00
(b) Outward taxable supplies (zero rated)		5398500.00	154320.00			
(c) Other outward supplies (Nil rated, exempted)		13950.00				
(d) Inward supplies (liable to reverse charge)		700000.00		21705.00	21705.00	14400.00
(e) Non GST outward supplies		1370.00				
<b>Total</b>		<b>12880320.00</b>	<b>1081882.00</b>	<b>254534.00</b>	<b>254534.00</b>	<b>32000.00</b>
<b>3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders</b>						
Supplies made to Unregistered Persons - Rajasthan	Rajasthan	577500.00	121200.00			
Supplies made to Unregistered Persons - Chattisgarh	Chattisgarh	629500.00	134810.00			
Supplies made to Unregistered Persons - Madhya Pradesh	Madhya Pradesh	263200.00	58176.00			
Supplies made to Unregistered Persons - Daman And Diu	Daman And Diu	195700.00	54576.00			
Supplies made to Unregistered Persons - Maharashtra	Maharashtra	252000.00	45360.00			
Supplies made to Composition Taxable Persons - Madhya Pradesh	Madhya Pradesh	552500.00	136700.00			
Supplies made to UIN Holders						
<b>Total</b>		<b>32481020.00</b>				
Print	Date	Tax Liability Integrity ITC Integrity				

In "3.2", Details of inter-state supplies made to unregistered persons, composition taxable persons, and UIN holders.



GST -&gt; GST Return -&gt; GSTR 3B -&gt; GSTR 3B For JULY - 2017

GSTR 3B

From 01/09/2017 To 30/09/2017

GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State/UT Tax	Cess Amount
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**4. Eligible ITC****(A) ITC Available (whether in full or part)**

(1) Import of goods		2401000.00	349170.00			
(2) Import of services		1200.00	216.00			
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)						
(4) Inward supplies from ISD						
(5) All other ITC		5796700.00	562370.00	239043.00	239043.00	9750.00

**(B) ITC Reversed**

(1) As per rules 42 & 43 of CGST Rules			50.00	50.00	50.00	10.00
(2) Others			20.00	20.00	20.00	40.00

**(C) Net ITC Available (A) - (B)**

		8198900.00	911686.00	238973.00	238973.00	9700.00
--	--	------------	-----------	-----------	-----------	---------

**(D) Ineligible ITC**

(1) As per section 17(5)						
(2) Others						

<b>Total</b>		<b>8198900.00</b>	<b>911686.00</b>			
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**5. Values of exempt, nil-rated and non-GST inward supplies (Inter State)**

From a supplier under composition scheme, Exempt and Nil rated supply		707500.00				
Non GST supply						

<b>Total</b>		<b>707500.00</b>				
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<b>Total</b>		<b>32481020.00</b>				
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In "4", Eligible ITC

This is the detail required for ITC. It must be provided separately for IGST, CGST, SGST, UTGST and Cess.

Print Date

Tax Liability Integrity ITC Integrity

GST -&gt; GST Return -&gt; GSTR 3B -&gt; GSTR 3B For JULY - 2017

GSTR 3B

From 01/09/2017 To 30/09/2017

GSTR 3B Grouping	Place of Supply (State/UT)	Taxable Amount	Integrated Tax	Central Tax	State/UT Tax	Cess Amount
(other than 1 & 2 above)						
(4) Inward supplies from ISD						
(5) All other ITC		5796700.00	562370.00	239043.00	239043.00	9750.00
<b>(B) ITC Reversed</b>						
(1) As per rules 42 & 43 of CGST Rules			50.00	50.00	50.00	10.00
(2) Others			20.00	20.00	20.00	40.00
<b>(C) Net ITC Available (A) - (B)</b>		8198900.00	911686.00	238973.00	238973.00	9700.00
<b>(D) Ineligible ITC</b>						
(1) As per section 17(5)						
(2) Others						
<b>Total</b>		<b>8198900.00</b>	<b>911686.00</b>	<b>238973.00</b>	<b>238973.00</b>	<b>9700.00</b>
<b>5. Values of exempt, nil-rated and non-GST inward supplies (Inter State)</b>						
From a supplier under composition scheme, Exempt and Nil rated supply		707500.00				
Non GST supply						
<b>Total</b>		<b>707500.00</b>				
<b>5. Values of exempt, nil-rated and non-GST inward supplies (Intra State)</b>						
From a supplier under composition scheme, Exempt and Nil rated supply		10000.00				
Non GST supply		15000.00				
<b>Total</b>		<b>25000.00</b>				
<b>Total</b>		<b>32481020.00</b>				

Provide values of exempt, nil rated, and non-GST inward supplies. This information must be separate into Inter-State & Intra-State.

Print Date

Tax Liability Integrity ITC Integrity



thank you!