



**Dadasaheb Tirodkar Educational Academy's
PADMASHRI BABASAHEB VENGURLEKAR
MAHAVIDYALAYA, PANDURTITHA
(Affiliated to University of Mumbai)**
Tal- Kudal, Dist- Sindhudurg, Pin – 416812, Phone: 02362-248077

**Establishment
1st July 2011**

Email: pbvmpandur@gmail.com

Website: www.pbvm.co.in

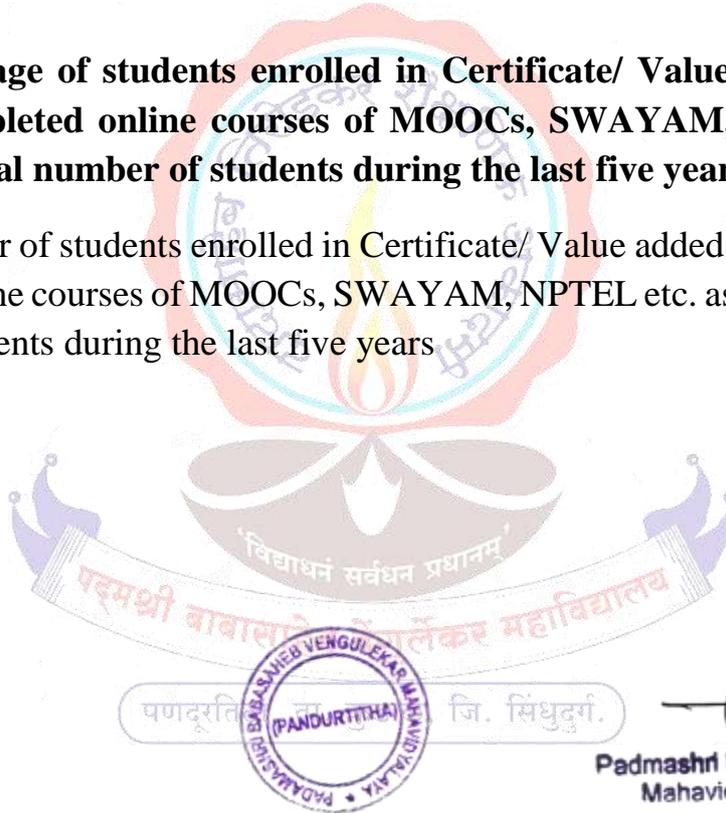
Date: 07/02/2024

DVV Clarification

Metric Levels Deviations

1.2.2. Percentage of students enrolled in Certificate/ Value added courses and also completed online courses of MOOCs, SWAYAM, NPTEL etc.as against the total number of students during the last five years

1.2.2.1. Number of students enrolled in Certificate/ Value added courses and also completed online courses of MOOCs, SWAYAM, NPTEL etc. as against the total number of students during the last five years




Principal
Padmashri Babasaheb Vengurlekar
Mahavidyalaya, Pandurtitha



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DVV Declaration

This is to certify that the information supplied in the enclosed PDF Files have been verified and found correct.




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पणदूरतिठा, ता. कुडाळ, जि. सिंधुदुर्ग.



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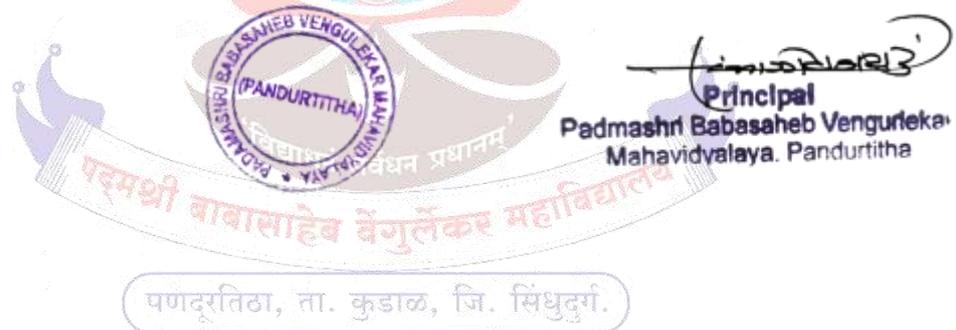
Website: www.pbvm.co.in

Date: 07/02/2024

Percentage of students enrolled in Certificate/ Value added courses and also completed online courses of MOOCs, SWAYAM, NPTEL etc.as against the total number of students during the last five years

1.2.2.1. Number of students enrolled in Certificate/ Value added courses and also completed online courses of MOOCs, SWAYAM, NPTEL etc. as against the total number of students during the last five years

Year	2022-23	2021-22	2020-21	2019-20	2018-19
Number	77	43	0	0	0
%	8.81				



पणदूरतिठा, ता. कुडाळ, जि. सिंधुदुर्ग.

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COMPUTER LITERACY COURSE

A.Y. 2022-23

D.T.E. Academy's
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COMPUTER LITERACY COURSE SYLLABUS
A.Y. 2022-23

Total = 15
lec

COMPUTER LITERACY COURSE

SYLLABUS

I. Introduction to computer - 01

A. Computer Basics

1. Overview of computers
2. Uses of computer
3. Using mouse comfortably
4. Using keyboard for typing
5. Understanding Input, Process and Output
6. Computer Hardware and Software

II. Operating System (Windows 10) - 02

1. Overview of Operating System
2. Basic Operations
 - a. How to start and shut down computer
 - b. How to connect a headset to computer
 - c. Learn to interact with computers
3. Personalizing Desktop
 - a. Changing the Desktop Background
 - b. Applying a Screen Saver
 - c. Applying Themes
4. File and Folder Management
5. Using Applications
 - a. Creating pictures with MS Paint
 - b. Using Notepad to create a text document
 - c. Windows Media Player
 - d. Calculator
 - e. Sticky Notes
 - f. Windows Games
 - g. Computer and voice typing
 - h. Gmail

Principal
Principal

Padmashri Babasaheb Vengulekar
Mahavidyalaya Pandurtitha



III. MS Word Course

1. Learn To Create Your New Document.

- 02 + 02 = 04

2. Learn How To Change the Page Layout, Background And Borders.
3. Edit Pictures and Shapes.
4. Insert Clip art and Images to Your Document.
5. Learn About Paragraphs.
6. Managing content.
7. Links, Header and footer.

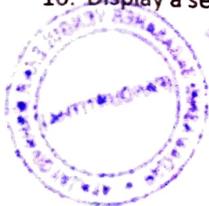
IV. MS Excel Course - 04

1. Create, open and view a workbook.
2. Save and print workbooks.
3. Enter and edit data.
4. Modify a worksheet and workbook.
5. Work with cell references.
6. Learn to use functions and formulas.
7. Create and edit charts and graphics.
8. Filter and sort table data.
9. Work with pivot tables and charts.

V. MS PowerPoint Course - 03 + 01 = 4

1. Examine slide show presentation concepts and explore the Microsoft Office PowerPoint environment.
2. Create a new presentation.
3. Modify presentation themes.
4. Add and edit text to slides.
5. Add new slides to a presentation.
6. Insert clipart images and shapes to slides.
7. Insert and modify tables and charts.
8. Add sound and video to a slide presentation.
9. Insert and edit animations and slide transitions.
10. Display a self-running presentation.


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Mahavidyalaya, Pandurtitha.



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COMPUTER LITERACY COURSE
ENROLLED STUDENT LIST
A.Y. 2022-23

D.T.E. Academy
Padmashree Babasaheb Vengurlekar Mahavidyalaya, pandurtitha

(Affiliated to Mumbai University)

Pandur, Tal-Kudal, Dist -sindhudurg, 416812, Office Tel-02362-248077

Computer literacy course

Student participation list / Enrolled List



Sr. No	Student name	Class	Signature
1	Desai Gaurav Nandkumar.	SYBCOM	<i>G. Desai</i>
2	Gothankar Kausthub Kamlesh	SYBCOM	<i>K. Gothankar</i>
3	Kumbhar Prakesh Bikaji.	SYBCOM	<i>P. Kumbhar</i>
4	Kawale Siddhesh Snjay	SYBCOM	<i>S. Kawale</i>
5	Kumbhar Anish Mahesh	SYBCOM	<i>A. Kumbhar</i>
6	Sawant Akshay Anil.	SYBCOM	<i>A. Sawant</i>
7	Sawant Vishnu Arun.	SYBCOM	<i>V. Sawant</i>
8	Sawant Sahil Ramchandra	SYBCOM	<i>S. Sawant</i>
9	Kesarkar Ramchnadra Sanjay.	SYBCOM	<i>R. Kesarkar</i>
10	Chawan Kavita Harishchandra	SYBCOM	<i>K. Chawan</i>
11	Dalvi Sakshi Ravindra	SYBCOM	<i>S. Dalvi</i>
12	Tilve Roshani Ramchandra.	SYBCOM	<i>R. Tilve</i>
13	Parab Tanvi Mahendra.	SYBCOM	<i>T.M. Parab</i>
14	Mestry Sanchita Dhaku.	SYBCOM	<i>S. Mestry</i>
15	Sawant Prachi Mangesh	SYBCOM	<i>P.M. Sawant</i>
16	Ghogale Sanika Shashikant	TYBCOM	<i>S. Ghogale</i>
17	Parab Sayali Santosh	SYBCOM	<i>S. Parab</i>
18	Parab sonali Gopal.	SYBCOM	<i>S.G. Parab</i>
19	Teli Tejas Vinod.	SYBCOM	<i>T. Teli</i>
20	Kumbhar Ankush	SYBCOM	<i>A. Kumbhar</i>

T. R. Sighan.

Course Coordinator

(Signature)
 Principal
 Padmashree Babasaheb Vengurlekar
 Mahavidyalaya Pandurtitha

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Pandur, Tal-Kudal, Dist -sindhudurg, 416812, Office Tel-02362-248077

Year 2022-2023

COMPUTER LITERACY COURSE.



Sr. No	Student name	Class	Signature
1	Chawan Ankita Ganpat.	TYBBI	<i>Ankita</i>
2	Dangmodekar Vaibhav Vijay.	TYBBI	<i>Vaibhav</i>
3	Ghadigaonkar Aniket Anil.	TYBBI	<i>Aniket</i>
4	Gosavi Sarika Yashwant	TYBBI	<i>Sarika</i>
5	Hanjankar Raj Roshan.	TYBBI	<i>Raj</i>
6	Jadhav Sejal Ashok.	TYBBI	<i>Sejal</i>
7	Maharao Chetana Kamlakar.	TYBBI	<i>Chetana</i>
8	Malgaonkar Aatrikesh Govind.	TYBBI	<i>Aatrikesh</i>
9	Mangaonkar Kuldip Dadu.	TYBBI	<i>Kuldip</i>
10	Mestry Sukanya Mahesh	TYBBI	<i>Sukanya</i>
11	Nandoskar Mansi Umesh.	TYBBI	<i>Mansi</i>
12	Parab Kalpita Atmaram	TYBBI	<i>Kalpita</i>
13	Rawal Sakshi Gajanan	TYBBI	<i>Sakshi</i>
14	Thakur Shrushti Gajanan.	TYBBI	<i>Shrushti</i>
15	Wagh Chetana Santosh	TYBBI	<i>Chetana</i>
16	Warang Pragati Prabhakar	TYBBI	<i>Pragati</i>
17	Sawant Mansi	TYBBI	<i>Mansi</i>
18	Masurkar Pragti Sanjay.	SY B.com	<i>Pragti</i>
19	Khanolkar Bhavika Laxshuman	SY B.com	<i>Bhavika</i>
20	Mestry Ananya Anand	SY B.com	<i>Ananya</i>
21	Satam Komal Ramchandra	SY B.com	<i>Komal</i>
22	Chugule Gauri Rajesh	SY B.com	<i>Gauri</i>
23	Tilwe Aishwarya Ramchandra	SY B.com	<i>Aishwarya</i>
24	Mestry Yugandhra Sunil.	SY B.com	<i>Yugandhra</i>
25	Narkar Vaishnavi Sandeep	SY B.com	<i>Vaishnavi</i>
26	Sawant Suman Pravin	SY B.com	<i>Suman</i>

(Signature)
Principal
 Padmashree Babasaheb Vengurlekar
 Mahavidyalaya Pandurtitha

27	Talgoankar Sayali Rajendra	SY B.com	Talgaonkar
28	Tejam Manisha Vishnu	SY B.com	Mejam
29	Khot Sakshi Vinayak	SY B.com	Khot
30	Gawade Nikhil Vaman.	SY B.com	Gawade
31	Awalegoankar Prathmesh G.	SY B.com	Prath
32	Parab Tukaram Ganpat	SY B.com	Parab
33	Gawade Nikhil Rajendra	SY B.com	Nikhil
34	Naik Viraj Ramchandra	SY B.com	Naik
35	Morjkar Sahil Govind	SY B.com	Morjkar
36	Malgoankar Rakesh Rajendra	SY B.com	Rakesh m.
37	Sawant Rohan Laxshman	SY B.com	Rohan R. Sawant.
38	Rawool Aryan Anand	SY B.com	Rawool.
39	Pawaskar Narayan Pravin	SY B.com	Pawaskar
40	Sawant Shrvani S	SY B.com	Sawant.
41	Gawade Santosh	SY B.com	Santosh.
42	Tilwe Nikhil	SY B.com	Tilwe
43	Pawaskar Ratnprabhkar.	SY B.com	Pawaskar.

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T.R. Singham.
Course Coordinator



Principal
Madam Babasaheb Vengurdekar
Mahavidyalaya Pan

D.T.E. Academy's
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Pandur, Tal- Kudal, Dist - Sindhudurg, 416812, Office Tel - 02362-248077

COMPUTER LITERACY COURSE
STUDENT ATTEDENDANCE
A.Y. 2022-23

D. T. E. Academy's

PADMASHRI BABASAHEB VENGURLEKAR MAHAVIDYALAYA PANDURTITHA

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COMPUTER LITERACY COURSE.

Attendance sheet

Sr. No.	Student Name	Gender	Class	Year 2022-2023														Total Present Days
				Jan 2	Jan 9	Jan 13	Jan 7	Jan 11	Jan 14	Jan 16	Jan 19	Jan 28	Feb. 10	Feb. 12	Feb. 14	Feb. 15	Feb. 16	
1	Chawan Ankita Ganpat.	M	SYBBI	P	P	P	P	P	P	P	P	P	P	P	P	P	A	14
2	Dangmodekar Vaibhav Vijay.	M	SYBBI	P	P	A	P	P	P	P	P	P	P	P	P	P	P	14
3	Ghadigaonkar Aniket Anil.	M	SYBBI	P	P	P	P	P	A	P	P	P	A	P	P	P	P	13
4	Gosavi Sarika Yashwant	M	SYBBI	P	P	P	P	P	P	P	A	P	P	P	P	P	P	14
5	Hanjankar Raj Roshan.	M	SYBBI	P	P	P	P	P	P	P	P	P	P	P	P	A	P	14
6	Jadhav Sejal Ashok.	M	SYBBI	P	P	P	P	P	P	P	A	P	P	P	P	P	P	14
7	Maharao Chetana Kamlakar.	M	SYBBI	A	P	P	P	P	P	P	A	P	P	P	P	P	P	14
8	Malgaonkar Aatrikesh Govind.	M	SYBBI	A	P	P	P	P	P	P	P	P	P	P	P	P	P	14
9	Mangaonkar Kuldip Dadu.	M	SYBBI	P	P	P	P	P	A	P	P	P	P	P	P	P	P	14
10	Mestry Sukanya Mahesh	F	SYBBI	P	P	P	P	P	P	P	P	P	P	P	A	P	P	14
11	Nandoskar Mansi Umesh.	F	SYBBI	P	A	P	A	P	P	P	P	P	P	P	P	P	P	13
12	Parab Kalpita Atmaram	F	SYBBI	P	P	A	P	P	P	P	P	P	A	P	P	P	P	13

13	Rawal Sakshi Gajanan	F	SYBBI	P	P	P	P	P	A	P	P	P	P	A	P	P	P	P	13
14	Thakur Shrushti Gajanan.	F	SYBBI	P	P	P	A	P	A	P	P	P	P	P	P	P	P	P	13
15	Wagh Chetana Santosh	F	SYBBI	P	P	A	P	P	A	A	A	A	A	A	A	A	A	P	06
16	Warang Pragati Prabhakar	F	SYBBI	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	14
17	Sawant Mansi	F	SYBBI	P	P	P	P	P	P	A	P	A	P	P	P	P	P	P	13

Rsinghan
Course Co-ordinator.



Principai
Principai
Padmasri Babasaheb Vengulekar
Mahavidyalaya, Pandurthitha

17	Parab Sayali Santosh	F	SYBCOM	P	P	P	P	P	P	P	P	X	P	P	P	P	12
18	Parab sonali Gopal.	F	SYBCOM	P	P	P	P	P	P	P	P	P	P	P	P	P	13
19	Teli Tejas Vinod.	M	SYBCOM	P	P	P	P	P	P	P	P	P	P	P	P	A	12
20	Kumbhar Ankush	M	SYBCOM	P	P	P	P	P	P	P	P	P	P	P	P	A	12

ksingh
Course Co-ordinator.



Padmasri Babasaheb Vengulekar
Principal
 Padmasri Babasaheb Vengulekar
 Mahavidyalaya, Pandurthi

D. T. E. Academy's

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COMPUTER LITERACY COURSE.

Attendance sheet

Sr. No.	Student Name	Gender	Class	Year 2022-2023															Total Present Days.
				Jan 6	Jan 8	Jan 12	Jan 13	Jan 14	Jan 16	Jan 18	Jan 19	Jan 20	Jan 22	Jan 28	Feb. 01	Feb. 02	Feb. 03	Feb. 07	
1	Masurkar Pragti Sanjay.	F	FYBCOM	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	15
2	Khanolkar Bhavika Laxshuman	F	FYBCOM	A	P	P	P	P	P	P	P	P	P	P	P	P	P	P	15
3	Mestry Ananya Anand	F	FYBCOM	P	P	A	A	P	P	P	A	P	A	A	A	A	A	A	07
4	Satam Komal Ramchandra	F	FYBCOM	P	P	P	A	P	P	P	A	A	P	A	A	P	P	P	11
5	Chugule Gauri Rajesh	F	FYBCOM	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	15
6	Tilwe Aishwarya Ramchandra	F	FYBCOM	P	P	P	A	P	P	P	P	P	P	P	P	A	A	A	12
7	Mestry Yugandhra Sunil.	F	FYBCOM	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	15
8	Narkar Vaishnavi Sandeep	F	FYBCOM	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	15
9	Sawant Suman Pravin	F	FYBCOM	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	16
10	Talgoankar Sayali Rajendra	F	FYBCOM	P	P	P	P	P	P	A	P	P	P	P	P	A	A	A	13
11	Tejam Manisha Vishnu	F	FYBCOM	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	15
12	Khot Sakshi Vinayak	F	FYBCOM	P	P	P	P	P	A	P	P	P	P	P	P	A	A	A	14

13	Gawade Nikhil Vaman.	M	FYBCOM	P	P	A	A	P	P	P	P	P	P	P	P	P	P	P	13
14	Awalegoankar Prathmesh G.	M	FYBCOM	P	P	P	P	P	A	A	P	P	P	P	P	P	P	P	14
15	Parab Tukaram Ganpat	M	FYBCOM	P	P	P	P	P	A	A	P	P	P	P	P	P	P	P	15
16	Gawade Nikhil Rajendra	M	FYBCOM	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	15
17	Naik Viraj Ramchandra	M	FYBCOM	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	15
18	Morjkar Sahil Govind	M	FYBCOM	P	P	P	P	P	P	P	P	A	P	P	P	P	A	P	14
19	Malgoankar Rakesh Rajendra	M	FYBCOM	P	P	P	P	A	A	P	P	P	P	P	P	P	P	A	14
20	Sawant Rohan Laxshman	M	FYBCOM	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	15
21	Rawool Aryan Anand	M	FYBCOM	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	15
22	Pawaskar Narayan Pravin	M	FYBCOM	P	P	P	P	P	P	P	P	P	A	P	A	P	P	P	15
23	Sawant Shrvani S	F	FYBCOM	P	A	P	P	P	P	P	A	P	P	P	P	P	A	P	13
24	Gawade Santosh	M	FYBCOM	P	P	P	P	P	P	P	P	P	P	A	P	P	P	P	15
25	Tilwe Nikhil	M	FYBCOM	P	P	P	A	P	P	P	A	A	P	P	P	P	P	P	13
26	Pawaskar Ratnprabhkar.	F	FYBCOM	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	16

P. Singhan
Course Co-ordinator.



Padmasree Babasaheb Vengunekar
Principal
Padmasree Babasaheb Vengunekar
Mahavidyalaya, Pandurthana
Principal.

D.T.E. Academy's
Padmashri Babasaheb Vengurlekar Mahavidyalaya Pandurtitha
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COMPUTER LITERACY COURSE
SAMPLE QUESTION PAPER
A.Y. 2022-23

Dadasaheb Tirodkar Educational Academy's
PADMASHRI BABASAHEB VENGURLEKAR MAHAVIDYALAYA,
PANDURTITHA



COMPUTER LITERACY COURSE EXAMINATION, MAR. 2023

Sub.: Computer Literacy Course Total Marks: 50

Date - 6/3/2023

Time - From 8.30 a.m. To 10.00 a.m. Class - SY BBT

Roll No. 02

46
50

Name : Ankita Ganpat Chavan

1. From which menu you can insert Header and Footer?

- A. Insert Menu B. View Menu C. Format menu D. Tools Menu

Answer: Insert Menu

2. To get to the 'Symbol' dialog box, click on the _____ menu and choose 'Symbol'.

- A. Insert B. Format C. Tools D. Table

Answer: Insert

3. _____ option from clipboard is used to move data from one place to another in a document.

- A. Copy & Paste B. Cut & Paste C. Bold D. Justify

Answer: cut & Paste

4. _____ is an option in Font Group.

- A. Strikethrough B. Find C. Replace D. Change Styles

Answer: Strikethrough

5. Name the button in the picture?

- A. Font Color B. Fill Color C. Page Color D. Highlighter tool

Answer: Highlighter tool

6. Shortcut for document views toolbar is situated in _____ bar.

- A. Task bar B. Status bar C. Tool bar D. Title bar

Answer: Status bar

7. Bullets and Numbering is in _____ tab.

- A. Home tab B. Insert tab C. Pagelayout tab D. View tab

Answer: Home tab

8. To open an existing document, click on the _____ and then select Open.

- A. MS Office button B. Quick Access Toolbar C. Document Views D. Ribbon

Answer: MS office button

9. Cut, Copy and Paste is in _____ Group in the Home tab.

- A. Font B. Page Setup C. Clipboard D. Editing

Answer: Clipboard

10. _____ is used to convert from upper case to lower case and vice versa.

- A. Toggle case B. Sentence case C. Lower case D. Upper case

Answer: Toggle case

11. Pressing F8 key for three times selects

- A) A word B) A sentence C) A paragraph D) Entire document

Answer: a sentence

12. What is the shortcut key you can press to create a copyright symbol?

- A) Alt+Ctrl+C B) Alt + C C) Ctrl + C D) Ctrl + Shift + C

Answer: Alt + Ctrl + C

13. What is the smallest and largest font size available in Font Size tool on formatting toolbar?

- A) 8 and 72 B) 8 and 64 C) 12 and 72 D) None of above

Answer: 8 and 72

14. Which of the following is graphics solution for Word Processors?

- A) Clipart B) WordArt C) Drop Cap D) All of above

Answer: clipart

15. The keystrokes Ctrl + I is used to

A) Increase font size

B) Inserts a line break

C) Indicate the text should be bold

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Answer: Applies Italic format to Selected text

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Answer: From file menu choose submenu

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C) Save dialog box

D) Close dialog box

Answer: Save As dialog box

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A) F12

B) Shift F12

C) Alt + F12

D) Ctrl + F12

Answer: Ctrl + F12

24. A feature of MS Word that saves the document automatically after certain interval is available on

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C) Both of above

D) None of above

Answer: Save tab on option dialog box.

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A) Tab stop box

B) Left Indent

C) Right Indent

D) Center Indent

E) All of them are available on ruler

Answer: Center Indent

26. Which file starts MS Word?

A) Winword.exe

B) Word.exe

C) Mword.exe

D) Word2003.exe

Answer: Winword.exe



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Answer: All of above

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Answer: Print Preview

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Answer: Section

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Answer: all of above

31. Which of the following is not a type of page margin?

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Answer: center

32. What is the default left margin in Word 2003 document?

A) 1" B) 1.25" C) 1.5" D) 2"

Answer: 1.25

33. Portrait and Landscape are

A) Page Orientation B) Paper Size C) Page Layout D) All of above

Answer: Page orientation

34. If you need to change the typeface of a document, which menu will you choose?

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Answer: format

35. Which of the following is not a font style?

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Answer: Superscript

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A) It inserts a clipart picture into document
B) It lets you choose clipart to insert into document
C) It opens Clip Art taskbar D) None of above

Answer: It opens clip art taskbar

37. Which option is not available in Insert Table Autofit behavior?

A) Fixed Column Width B) AutoFit to Contents
C) Autofit to Window D) Autofit to Column

Answer: Autofit to column

38. To autofit the width of column

A) Double click the right border of column B) Double click the left border of column
C) Double click the column header D) All of above

Answer: Double click the left border of column.

39. Which of the following statement is false?

A) You can set different header footer for even and odd pages
B) You can set different page number formats for different sections
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Answer: You can set different header footer for first page of a section.

40. Where can you change the vertical alignment?

- A) Formatting toolbar B) Paragraph dialog box
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- A) Start recording
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C) Assign a keyboard shortcut to the macro D) Give the macro a name

Answer: Assign a keyboard shortcut to the macro

43. In Word, the mailing list is known as the _____.

- A) Data sheet B) Source C) Data source D) Sheet

Answer: Data Source

44. Which of the following is not one of the three 'Mail Merge Helper' steps?

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C) Set the mailing list parameters D) Create the data source

Answer: Set the mailing list parameters

45. Which of the following button will allow you to add, delete, or change records in your Data Source?

- A) 'Data Source' button B) 'Edit' button
C) 'Edit Data Source' button D) 'Data editing' button

Answer: Edit Data Source button

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- A) Create B) Modify C) Sort D) all of the above

Answer: all of the above

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- A. Edit -> Comments B. Insert -> Comment
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Answer: Insert -> comment

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- A) 10 B) 100 C) 300 D) 500

Answer: 500

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Answer: Standard

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Answer: Character


Principal
Jadnashri Babasaheb Vengurtekar
Mahavidyalaya Pandhurna

Dadasaheb Tirodkar Educational Academy's
PADMASHRI BABASAHEB VENGURLEKAR MAHAVIDYALAYA,
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COMPUTER LITERACY COURSE EXAMINATION, MAR. 2023



Sub.: Computer Literacy Course **Total Marks: 50** **Date - 13/2023**
Time - From 8.30 a.m. To 10.00 a.m. **Class - SYBBI** **Roll No. 07**

31

50

Name - RAJ RASHAN HANJANKAR

1. From which menu you can insert Header and Footer?
A. Insert Menu B. View Menu C. Format menu D. Tools Menu

Answer: Insert menu

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Answer: A

3. _____ option from clipboard is used to move data from one place to another in a document.
A. Copy & Paste B. Cut & Paste C. Bold D. Justify

Answer: B

4. _____ is an option in Font Group.
A. Strikethrough B. Find C. Replace D. Change Styles

Answer: A

5. Name the button in the picture?
A. Font Color B. Fill Color C. Page Color D. Highlighter tool

Answer: D

6. Shortcut for document views toolbar is situated in _____ bar.
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Answer: B

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A. Home tab B. Insert tab C. Pagelayout tab D. View tab

Answer: A

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Answer: A

9. Cut, Copy and Paste is in _____ Group in the Home tab.
A. Font B. Page Setup C. Clipboard D. Editing

Answer: C

10. _____ is used to convert from upper case to lower case and vice versa.
A. Toggle case B. Sentence case C. Lower case D. Upper case

Answer: C

11. Pressing F8 key for three times selects
A) A word B) A sentence C) A paragraph D) Entire document

Answer: C

12. What is the shortcut key you can press to create a copyright symbol?
A) Alt+Ctrl+C B) Alt + C C) Ctrl + C D) Ctrl + Shift + C

Answer: A

13. What is the smallest and largest font size available in Font Size tool on formatting toolbar?
A) 8 and 72 B) 8 and 64 C) 12 and 72 D) None of above

Answer: A

14. Which of the following is graphics solution for Word Processors?
A) Clipart B) WordArt C) Drop Cap D) All of above

Answer: A

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A) Increase font size

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D) Subscript

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Answer: C

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Answer: C

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B) Press Alt+F4

C) Click X button on title bar

D) From File menu choose Close submenu

Answer: D

22. The key F12 opens a

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B) Open dialog box

C) Save dialog box

D) Close dialog box

Answer: C

23. What is the short cut key to open the Open dialog box?

A) F12

B) Shift F12

C) Alt + F12

D) Ctrl + F12

Answer: D

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Answer: B

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Answer: A



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Answer: C

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- A) Cells B) Paragraph C) Text D) All of above

Answer: A

31. Which of the following is not a type of page margin?

- A) Left B) Right C) Center D) Top

Answer: C

32. What is the default left margin in Word 2003 document?

- A) 1" B) 1.25" C) 1.5" D) 2"

Answer: B

33. Portrait and Landscape are

- A) Page Orientation B) Paper Size C) Page Layout D) All of above

Answer: A

34. If you need to change the typeface of a document, which menu will you choose?

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Answer: C

35. Which of the following is not a font style?

- A) Bold B) Italics C) Regular D) Superscript

Answer: A

36. What happens when you click on Insert >> Picture >> Clip Art

- A) It inserts a clipart picture into document
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C) It opens Clip Art taskbar D) None of above

Answer: C

37. Which option is not available in Insert Table Autofit behavior?

- A) Fixed Column Width B) AutoFit to Contents
C) Autofit to Window D) Autofit to Column

Answer: B

38. To autofit the width of column

- A) Double click the right border of column B) Double click the left border of column
C) Double click the column header D) All of above

Answer: B

39. Which of the following statement is false?

- A) You can set different header footer for even and odd pages
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Answer: D

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41. AutoCorrect was originally designed to replace _____ words as you type.

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42. Which of the following is the second step in creating a macro?

- A) Start recording
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C) Assign a keyboard shortcut to the macro D) Give the macro a name

Answer: D

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- A) Data sheet B) Source C) Data source D) Sheet

Answer: C

44. Which of the following is not one of the three 'Mail Merge Helper' steps?

- A) Merge the two files B) Create the main document
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Answer: B

45. Which of the following button will allow you to add, delete, or change records in your Data Source?

- A) 'Data Source' button B) 'Edit' button
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Answer: C

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Answer: B

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Answer: D

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- A) 10 B) 100 C) 300 D) 500

Answer: B

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COMPUTER LITERACY COURSE EXAMINATION, MAR. 2023

Sub.: Computer Literacy Course Total Marks: 50

Date - 6/3/2023

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Roll No. 19

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Name - Srushti Ramakant Thakor

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Answer: Insert

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Answer: Cut & Paste

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Answer: Strikethrough

5. Name the button in the picture?

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Sub.: Computer Literacy Course Total Marks: 50

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Roshani Ramchandra Tilve

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Answer: C

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Answer: D

5. Name the button in the picture?

- A. Font Color B. Fill Color C. Page Color D. Highlighter tool

Answer: D

6. Shortcut for document views toolbar is situated in _____ bar.

- A. Task bar B. Status bar C. Tool bar D. Title bar

Answer: B

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- A. Home tab B. Insert tab C. Page layout tab D. View tab

Answer: A

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Answer: C

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B) Press Alt+F4

C) Click X button on title bar

D) From File menu choose Close submenu

Answer: B

22. The key F12 opens a

A) Save As dialog box

B) Open dialog box

C) Save dialog box

D) Close dialog box

Answer: A

23. What is the short cut key to open the Open dialog box?

A) F12

B) Shift F12

C) Alt + F12

D) Ctrl + F12

Answer: D

24. A feature of MS Word that saves the document automatically after certain interval is available on

A) Save tab on Options dialog box

B) Save As dialog box

C) Both of above

D) None of above

Answer: A

25. Which of the following is not available on the Ruler of MS Word screen?

A) Tab stop box

B) Left Indent

C) Right Indent

D) Center Indent

E) All of them are available on ruler

Answer: B

26. Which file starts MS Word?

A) Winword.exe

B) Word.exe

C) Msword.exe

D) Word2003.exe

Answer: A



27. If you want to keep track of different editions of a document which features will you use

- A) Editions B) Versions C) Track Change D) All of above

Answer: B

28. Background color or effects applied on a document is not visible in

- A) Web layout view B) Print Layout view C) Reading View D) Print Preview

Answer: D

29. What is a portion of a document in which you set certain page formatting options?

- A) Page B) Document C) Section D) Page Setup

Answer: C

30. Borders can be applied to

- A) Cells B) Paragraph C) Text D) All of above

Answer: A

31. Which of the following is not a type of page margin?

- A) Left B) Right C) Center D) Top

Answer: B

32. What is the default left margin in Word 2003 document?

- A) 1" B) 1.25" C) 1.5" D) 2"

Answer: D

33. Portrait and Landscape are

- A) Page Orientation B) Paper Size C) Page Layout D) All of above

Answer: A

34. If you need to change the typeface of a document, which menu will you choose?

- A) Edit B) View C) Format D) Tools

Answer: Format

35. Which of the following is not a font style?

- A) Bold B) Italics C) Regular D) Superscript

Answer: Superscript

36. What happens when you click on Insert >> Picture >> Clip Art

- A) It inserts a clipart picture into document
B) It lets you choose clipart to insert into document
C) It opens Clip Art taskbar D) None of above

Answer: C

37. Which option is not available in Insert Table Autofit behavior?

- A) Fixed Column Width B) AutoFit to Contents
C) Autofit to Window D) Autofit to Column

Answer: Autofit to column

38. To autofit the width of column

- A) Double click the right border of column B) Double click the left border of column
C) Double click the column header D) All of above

Answer: Double click the right border of column

39. Which of the following statement is false?

- A) You can set different header footer for even and odd pages
B) You can set different page number formats for different sections
C) You can set different header footer for first page of a section
D) You can set different header and footer for last page of a section

Answer: C



40. Where can you change the vertical alignment?
A) Formatting toolbar B) Paragraph dialog box
C) Page Setup dialog box D) Standard toolbar

Answer: Page setup dialog box

41. AutoCorrect was originally designed to replace _____ words as you type.
A) Short, repetitive B) Grammatically incorrect C) Misspelled D) None of the above

Answer: misspelled

42. Which of the following is the second step in creating a macro?

- A) Start recording
B) Using your mouse or keyboard, perform the task you want to automate
C) Assign a keyboard shortcut to the macro D) Give the macro a name

Answer: Assign a keyboard shortcut to the macro

43. In Word, the mailing list is known as the _____.
A) Data sheet B) Source C) Data source D) Sheet

Answer: Data source

44. Which of the following is not one of the three 'Mail Merge Helper' steps?

- A) Merge the two files B) Create the main document
C) Set the mailing list parameters D) Create the data source

Answer: Create the main document

45. Which of the following button will allow you to add, delete, or change records in your Data Source?

- A) 'Data Source' button B) 'Edit' button
C) 'Edit Data Source' button D) 'Data editing' button

Answer: 'Edit Data Source' button

46. It is possible to _____ a data source before performing a merge.

- A) Create B) Modify C) Sort D) all of the above

Answer: all of the above

47. Comments can be added to cells using

- A. Edit -> Comments B. Insert -> Comment
C. File -> Comments D. View -> Comments

Answer: Insert -> comment

48. Which of the following is not a valid Zoom percentage in Excel?

- A) 10 B) 100 C) 300 D) 500

Answer: 500

49. The spelling tool is placed on _____ toolbar

- A) Standard B) Formatting C) Drawing D) Reviewing

Answer: standard

50. Which of the following is not a valid data type in Excel?

- A. Number B. Character C. Label D. Date/Time

Answer: Character


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PANDURTITHA



COMPUTER LITERACY COURSE EXAMINATION, MAR. 2023

Sub.: Computer Literacy Course Total Marks: 50

Date - 6/3/2023

Time - From 8.30 a.m. To 10.00 a.m. Class - S.Y.B.COM.

Roll No. 22

39
50

Arshy Anil Sawant.

1. From which menu you can insert Header and Footer?

- A. Insert Menu B. View Menu C. Format menu D. Tools Menu

Answer: B

2. To get to the 'Symbol' dialog box, click on the _____ menu and choose 'Symbol'.

- A. Insert B. Format C. Tools D. Table

Answer: A

3. _____ option from clipboard is used to move data from one place to another in a document.

- A. Copy & Paste B. Cut & Paste C. Bold D. Justify

Answer: A

4. _____ is an option in Font Group.

- A. Strikethrough B. Find C. Replace D. Change Styles

Answer: A

5. Name the button in the picture?

- A. Font Color B. Fill Color C. Page Color D. Highlighter tool

Answer: A

6. Shortcut for document views toolbar is situated in _____ bar.

- A. Task bar B. Status bar C. Tool bar D. Title bar

Answer: B

7. Bullets and Numbering is in _____ tab.

- A. Home tab B. Insert tab C. Pagelayout tab D. View tab

Answer: A

8. To open a existing document, click on the _____ and then select Open.

- A. MS Office button B. Quick Access Toolbar C. Document Views D. Ribbon

Answer: A

9. Cut, Copy and Paste is in _____ Group in the Home tab.

- A. Font B. Page Setup C. Clipboard D. Editing

Answer: C

10. _____ is used to covert from upper case to lower case and vice versa.

- A. Toggle case B. Sentence case C. Lower case D. Upper case

Answer: A

11. Pressing F8 key for three times selects

- A) A word B) A sentence C) A paragraph D) Entire document

Answer: C

12. What is the shortcut key you can press to create a copyright symbol?

- A) Alt+Ctrl+C B) Alt + C C) Ctrl + C D) Ctrl + Shift + C

Answer: A

13. What is the smallest and largest font size available in Font Size tool on formatting toolbar?

- A) 8 and 72 B) 8 and 64 C) 12 and 72 D) None of above

Answer: A

14. Which of the following is graphics solution for Word Processors?

- A) Clipart B) WordArt C) Drop Cap D) All of above

Answer: A

15. The keystrokes Ctrl + I is used to

- A) Increase font size
- C) Indicate the text should be bold

- B) Inserts a line break
- D) Applies italic format to selected text

04
Answer: A

16. A character that is raised and smaller above the baseline is known as

- A) Outlined
- B) Raised
- C) Superscript
- D) Subscript

✓
Answer: B

17. Thesaurus tool in MS Word is used for

- A) Spelling suggestions
- B) Grammar options
- C) Synonyms and Antonyms words
- D) All of above

✓
Answer: C

18. Why Drop Caps are used in document?

- A) To drop all the capital letters
- B) To automatically begin each paragraph with capital letter
- C) To begin a paragraph with a large dropped initial capital letter
- D) None of above

✓
Answer: NONE OF ABOVE

19. A bookmark is an item or location in document that you identify as a name for future reference. Which of the following task is accomplished by using bookmarks?

- A) To add anchors in web page
- B) To mark the ending of a paragraph of document
- C) To quickly jump to specific location in document
- D) To add hyperlinks in webpage

✓
Answer: ~~TO A~~ C

20. Which of the following is not valid version of MS Office?

- A) Office XP
- B) Office Vista
- C) Office 2007
- D) None of above

✓
Answer: B

21. You cannot close MS Word application by

- A) Choosing File menu then Exit submenu
- B) Press Alt+F4
- C) Click X button on title bar
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✓
Answer: D

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Answer: D

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COMPUTER LITERACY COURSE
EXAMINATION RESULT
A.Y. 2022-23

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Pandur, Tal-Kudal, Dist -sindhudurg, 416812, Office Tel-02362-248077

Computer literacy course
 Student Mark sheet list



Sr. No	Student name	Class	Marks
1	Desai Gaurav Nandkumar.	SYBCOM	35
2	Gothankar Kausthub Kamlesh	SYBCOM	35
3	Kumbhar Prakesh Bikaji.	SYBCOM	40
4	Kawale Siddhesh Snjay	SYBCOM	45
5	Kumbhar Anish Mahesh	SYBCOM	40
6	Sawant Akshay Anil.	SYBCOM	39
7	Sawant Vishnu Arun.	SYBCOM	48
8	Sawant Sahil Ramchandra	SYBCOM	35
9	Kesarkar Ramchnadra Sanjay.	SYBCOM	35
10	Chawan Kavita Harishchandra	SYBCOM	40
11	Dalvi Sakshi Ravindra	SYBCOM	45
12	Tilve Roshani Ramchandra.	SYBCOM	37
13	Parab Tanvi Mahendra.	SYBCOM	40
14	Mestry Sanchita Dhaku.	SYBCOM	40
15	Sawant Prachi Mangesh	SYBCOM	40
16	Ghogale Sanika Shashikant	TYBCOM	35
17	Parab Sayali Santosh	SYBCOM	38
18	Parab sonali Gopal.	SYBCOM	35
19	Teli Tejas Vinod.	SYBCOM	30
20	Kumbhar Ankush	SYBCOM	30

T. R. Singhan
 Course Coordinator

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Year 2022-2023

COMPUTER LITERACY COURSE.



Sr. No	Student name	Class	Marks.
1	Chawan Ankita Ganpat.	TYBBI	35
2	Dangmodekar Vaibhav Vijay.	TYBBI	40
3	Ghadigaonkar Aniket Anil.	TYBBI	45
4	Gosavi Sarika Yashwant	TYBBI	35
5	Hanjankar Raj Roshan.	TYBBI	40
6	Jadhav Sejal Ashok.	TYBBI	45
7	Maharao Chetana Kamlakar.	TYBBI	40
8	Malgaonkar Aatrikesh Govind.	TYBBI	35
9	Mangaonkar Kuldip Dadu.	TYBBI	40
10	Mestry Sukanya Mahesh	TYBBI	45
11	Nandoskar Mansi Umesh.	TYBBI	44
12	Parab Kalpita Atmaram	TYBBI	45
13	Rawal Sakshi Gajanan	TYBBI	39
14	Thakur Shrushti Gajanan.	TYBBI	42
15	Wagh Chetana Santosh	TYBBI	40
16	Warang Pragati Prabhakar	TYBBI	45
17	Sawant Mansi	TYBBI	35
18	Masurkar Pragti Sanjay.	SY B.com	39
19	Khanolkar Bhavika Laxshuman	SY B.com	45
20	Mestry Ananya Anand	SY B.com	40
21	Satam Komal Ramchandra	SY B.com	50.
22	Chugule Gauri Rajesh	SY B.com	45
23	Tilwe Aishwarya Ramchandra	SY B.com	40
24	Mestry Yugandhra Sunil.	SY B.com	40
25	Narkar Vaishnavi Sandeep	SY B.com	35
26	Sawant Suman Pravin	SY B.com	45

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27	Talgoankar Sayali Rajendra	SY B.com	45
28	Tejam Manisha Vishnu	SY B.com	45
29	Khot Sakshi Vinayak	SY B.com	40
30	Gawade Nikhil Vaman.	SY B.com	35
31	Awalegoankar Prathmesh G.	SY B.com	35
32	Parab Tukaram Ganpat	SY B.com	40
33	Gawade Nikhil Rajendra	SY B.com	40
34	Naik Viraj Ramchandra	SY B.com	45
35	Morjkar Sahil Govind	SY B.com	40
36	Malgoankar Rakesh Rajendra	SY B.com	40
37	Sawant Rohan Laxshman	SY B.com	40
38	Rawool Aryan Anand	SY B.com	35
39	Pawaskar Narayan Pravin	SY B.com	40
40	Sawant Shrvani S	SY B.com	40
41	Gawade Santosh	SY B.com	35
42	Tilwe Nikhil	SY B.com	40
43	Pawaskar Ratnprabhkar.	SY B.com	35

Page No. 01 = 20
Page No. 02 = 26
Page No. 03 = 17

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T. R. Singham.
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COMPUTER LITERACY COURSE
STUDENT CERTIFICATES
A.Y. 2022-23



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CERTIFICATE

This to certify that Shri./Miss

MASURKAR PRAGATI SANJAY

studying in the

F. Y. B. COM

has successfully completed the

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organized and conducted by the Department Of Information Technology and Computer Science of the Padmashri Babasaheb

Vengurlekar Mahavidyalaya, Pandurtitha from

JANUARY - 2023

to

FEBRUARY - 2023

Tsinghan
Coordinator



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Principal
Padmashri Babasaheb Vengurlekar
Mahavidyalaya, Pandurtitha



Dadasaheb Tirodkar Educational Academy's
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Tal. Kudal, Dist. Sindhudurg

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TILVE AISHWARYA RAMCHANDRA

studying in the

F. Y. B. COM(B&I)

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Coordinator



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Principal
Padmashri Babasaheb Vengurlekar
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Tal. Kudal, Dist. Sindhudurg

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RANE APURVA ARVIND

studying in the

F. Y. B. COM(B&I)

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SAWANT MAITHILI UDAY

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KHANOLKAR BHAVIKA LAXSHMAN

studying in the

F. Y. B. COM

has successfully completed the

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P. Singh
Principal
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BASIC TALLY
SYLLABUS
A.Y. 2022-23

Total - 10
Lec.

TALLY COURSE

SYLLABUS

I. Company info Menu

1. Select company
2. Shut company
3. Alter company

II. Accounting Information

1. Accounting configuration and features
2. Group creations
3. Multiple group creations
4. Ledger creation
5. Multiple ledger creation

III. Inventory Information

1. Inventory information
2. Stock group

IV. Voucher Entry

1. Accounting voucher
2. Inventory voucher
3. Value added tax
4. Central state tax

V. Reports

1. Balance sheets
2. Profit and Loss accounting
3. Stock summary
4. Ratio analysis


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BASIC TALLY
ENROLLED STUDENT LIST
A.Y. 2022-23



D.T.E. Academy
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Pandur, Tal-Kudal, Dist -sindhudurg, 416812, Office Tel-02362-248077
Crash Course on Basic Tally
Student Participation List/ Enrolled List

Sr. No	Student name	Class	Signature
1	Chaudhari Jayesh Hemant	TYBBI	
2	Gawade Sayli Ratnoji	TYBBI	
3	Gosavi Krishna Ramchandra	TYBBI	
4	Hurlikoppi Sapna Satish	TYBBI	
5	Palav Sampada Bhagvan	TYBBI	
6	Palav Sampda Datram	TYBBI	
7	Palav Snehal Sandip	TYBBI	
8	Parab Devika Dhondi	TYBBI	
9	Sail Krishna Harshad	TYBBI	
10	Shaikh Nazim Rashid	TYBBI	
11	Gurav Dhanraj Arun	TYBCOM	
12	Bagwe Nidhi Divakar	TYBCOM	
13	Sawant Pilaji Prakash	TYBCOM	
14	Parab Pratik Vitthal	TYBCOM	
15	Munj Gayatri Sunhash	TYBCOM	
16	Andurlekar Aniket Raghunath	TYBCOM	

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BASIC TALLY
SAMPLE QUESTION PAPER
A.Y. 2022-23

37
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Dadasaheb Tirodkar Educational Academy's
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PANDURTITHA
BASIC TALLY COURSE EXAMINATION



Sub.: Basic Tally

Total Marks: 50

Date - 9/4/2023

Time - From 8.30 a.m. To 10.00 a.m. Class - TYBBI

Roll No. 03

Q.1 Which of the following is the example of external users of accounting information
A. Government B. Owners C. Management D. Employee

Answer Government

Q.2 A is sent to a customer when he returns the goods
A. Debit note B. Credit note C. Proforma invoice D. Bill

Answer Debit Note

Q.3 A Debit Note is sent to the seller when he is taken back the sold goods
A. Debit note B. Credit note C. Proforma invoice D. Bill

Answer Debit Note

Q.4 Which shortcut key is used in Company Features screen to use Inventory Features in Tally
A. F1 B. F2 C. F3 D. F4

Answer F1

Q.5 Which shortcut key is used in Company Features Screen to use Statutory & Taxation in Tally
A. F3 B. F4 C. F2 D. F1

Answer F3

Q.6 Which key is used to post entry in Debit Note in tally
A. F7 B. F8 C. Ctrl + F9 D. Ctrl + F8

Answer Ctrl + F9

Q.7 Which shortcut key is used to view Report with all details in Tally
A. F1 B. Alt + F1 C. F3 D. Alt + F2

Answer Alt + F2

Q.8 Which option is selected from Company Info Menu to divide company data into two financial years
A. Change Tally Vault B. Alter C. Split Company Data D. New Company

Answer New Company

Q.9 Which option is used to copy company's data into pendrive or CD
A. Backup B. Restore C. Split Company Data D. Copy Data

Answer Backup

Q.10 Which option is used to place data taken in pen drive or CD to Appropriate place in Tally
A. Backup B. Restore C. Split Company Data D. None of these

Answer Backup

Q.11 Which option is used to open company created in Tally
A. Create Company B. Alter C. Select Company D. Shut Company

Answer Select Company

Q.12 Which option is used in Tally to close opened Company
A. Alter B. Shut Company C. Create Company D. Select Company

Answer Shut Company



Q.13 In general the financial year from shall be from

- A. 1st April of any year
- C. All of them are true

- B. 31st March of any year
- D. None of these

Answer 31st March

Q.14 Which menu appears after starting Tally for the first time

- A. Gateway of Tally
- B. Company Info
- C. Display
- D. None of these

Answer Company Info

Q.15 Which option is used in Tally to make changes in created company

- A. Select Company
- B. Shut Company
- C. Alter
- D. None of these

Answer Select Company

Q.16 Which option from Company Info. menu is selected to create a new Company in Tally

- A. Company Create
- B. Create Company
- C. Create
- D. New Company

Answer Create Company

Q.17 Which option is used to view list of Primary and Secondary groups in Tally

- A. List of Accounts
- B. Accounts
- C. List
- D. None of these

Answer Account

Q.18 Which ledger is created by Tally automatically as soon as we create a new company

- A. Cash
- B. Profit ; Loss A/c
- C. Capital A/c
- D. A and B both

Answer A and B Both

Q.19 Which option is used to move from one company to another when more than one companies are open

- A. Company Info
- B. Shut Company
- C. Select Company
- D. Company

Answer Shut Company

Q.20 Which menu is used to create new ledgers, groups and voucher types in Tally

- A. Reports
- B. Import
- C. Transactions
- D. Masters

Answer Masters

Q.21 Which submenu is used to create new ledgers, groups and voucher types in Tally

- A. Account Info
- B. Inventory Info
- C. Accounting Vouchers
- D. Inventory Vouchers

Answer Account Info

Q.22 Which submenu is used for voucher entry in Tally

- A. Vouchers
- B. Accounting Vouchers
- C. Accounts Info
- D. None of these

Answer Account Info

Q.23 Salary Account comes under which head

- A. Indirect Incomes
- B. Indirect Expenses
- C. Direct Incomes
- D. Direct Expenses

Answer Indirect expenses

Q.24 BOM represents

- A. Billing of Machines
- B. Bill of Materials
- C. Bill of Maintenance
- D. None of these

Answer Bills of Maintenance

Q.25 If we purchase any fixed asset in credit, we can pass it from

- A. Payment mode
- B. Receipt mode
- C. Purchase mode
- D. Contra mode

Answer Payment mode

Q.26 Where do we record interest received, commission received or rent received in Tally

- A. Contra
- B. Payment
- C. Receipt
- D. Journal

Answer Receipt



Q.27 Where do we record cash sales in Tally

- A. Contra B. Receipt C. Payment D. Journal

Answer Contra

Q.28 Where do we record credit purchase of furniture in Tally

- A. Purchase B. Payment C. Receipt D. Journal

Answer Purchase

Q.29 Where do we record purchase return, sales return, depreciation, bad debts etc. in Tally

- A. Journal • B. Payment C. Contra D. Receipt

Answer Payment

Q.30 Company Restore option is available in

- A. Company Features B. Company Information C. Configuration
- D. None of these

Answer Company Information

Q.31 We can modify an existing Company from

- A. Company Info > Alter B. Company Info > Alter Company
- C. Gateway of Tally > Modify Company D. None of these

Answer Company Info > Alter

Q.32 Party account can be created through

- A. Group creation window B. Ledger creation window
- C. Inventory creation window D. Any one of them

Answer Group Creation window

Q.33 How many options related to Company Features are there in "F11: Features" in Tally

- A. 3 • B. 2 C. 4 D. 5

Answer 2

Q.34 Which option is used to make changes in created Groups of Ledgers in Tally

- A. Create B. Display C. Alter D. Change

Answer Create

Q.35 How many voucher types are readily available in Tally

- A. 18 B. 16 C. 20 D. 28

Answer 18

Q.36 Which voucher type is used to transfer amount from one bank to another

- A. Contra B. Payment C. Receipt D. Post-Dated

Answer Contra

Q.37 By default, which mode is on in Purchase and Sales voucher

- A. Normal Mode B. Item Invoice Mode C. Particulars Mode
- D. None of these

Answer Item Invoice mode

Q.38 Rs.20,000 withdrawn from State Bank. In which voucher type this transaction will be recorded

- A. Payment • B. Receipt C. Contra D. Post-Dated

Answer Receipt

Q.39 Where do we record transactions of salary, rent or interest paid

- A. Contra B. Journal C. Receipt D. Payment

Answer Contra



Q.40 Which of the following is not compulsory to create while entry in Accounts with Inventory

- A. Stock Groups B. Stock Items C. Stock Categories D. Units of Measure

Answer Stock Group

Q.41 Which reports are prepared monthly in Tally?

- A. Profit : Loss A/C B. Balance Sheet C. Trial Balance D. Cash Flow of Funds Flow

Answer Trial Balance

Q.42 By which option Purchase or Sales register can be viewed

- A. Statutory Books B. Inventory Books C. Accounts Books
- D. Display

Answer Display

Q.43 Which option is used to view Stock Items or Group Summary

- A. Accounts Books B. Inventory Books C. Statutory Books
- D. Display

Answer Inventory Book

Q.44 How many inbuilt Accounts group are in tally by default

- A. 29 B. 31 C. 25 D. 34

Answer 31

Q.45 Suspense Account Group is defined under

- A. Income B. Expenditure C. Liabilities D. Assets

Answer Liabilities

Q.46 Manufacturing Journal creates based on

- A. Journal B. Receipt Note C. Stock Journal
- D. Purchase Quotation

Answer Stock Journal

Q.47 Single Entry mode is applicable for

- A. Receipt Voucher B. Contra Voucher C. Payment Voucher
- D. All of these

Answer Receipt Voucher

Q.48 Reversing journal is a

- A. Conventional Voucher B. Unconventional Voucher
- C. Both (a) and (b) D. None of these

Answer Both (a) and (b)

Q.49 To hide the name of the Company you need to define

- A. Security Control B. Tally Audit
- C. Create at least one User D. Tally Vault Password

Answer Tally Vault Password

Q.50 Goods returning to a Creditor after challan but before bill we need to pass

- A. Debit Note B. Receipt Note C. Rejection Out
- D. Rejection In

Answer Debit Note


Principal
Padmaashri Babasaheb Vengurtekar
Mahavidyalaya Panduritha

43
50



Sub.: Basic Tally

Total Marks: 50

Date - 6/4/2023

Time - From 8.30 a.m. To 10.00 a.m. Class - TYBCOM

Roll No. 11

Q.1 Which of the following is the example of external users of accounting information
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Answer Government

Q.2 A ~~Debit~~ ^{not} is sent to a customer when he returns the goods
A. Debit note B. Credit note C. Proforma invoice D. Bill

Answer Debit note

Q.3 A ~~Debit~~ is sent to the seller when he is taken back the sold goods
A. Debit note B. Credit note C. Proforma invoice D. Bill

Answer Debit note

Q.4 Which shortcut key is used in Company Features screen to use Inventory Features in Tally
A. F1 B. F2 C. F3 D. F4

Answer F2

Q.5 Which shortcut key is used in Company Features Screen to use Statutory & Taxation in Tally
A. F3 B. F4 C. F2 D. F1

Answer F3

Q.6 Which key is used to post entry in Debit Note in tally
A. F7 B. F8 C. Ctrl + F9 D. Ctrl + F8

Answer Ctrl + F9

Q.7 Which shortcut key is used to view Report with all details in Tally
A. F1 B. Alt + F1 C. F3 D. Alt + F2

Answer Alt + F1

Q.8 Which option is selected from Company Info Menu to divide company data into two financial years
A. Change Tally Vault B. Alter C. Split Company Data D. New Company

Answer Alter

Q.9 Which option is used to copy company's data into pendrive or CD
A. Backup B. Restore C. Split Company Data D. Copy Data

Answer Backup

Q.10 Which option is used to place data taken in pen drive or CD to Appropriate place in Tally
A. Backup B. Restore C. Split Company Data D. None of these

Answer Restore

Q.11 Which option is used to open company created in Tally
A. Create Company B. Alter C. Select Company D. Shut Company

Answer Select Company

Q.12 Which option is used in Tally to close opened Company
A. Alter B. Shut Company C. Create Company D. Select Company

Answer Shut company



- Q.13 In general the financial year shall be from
A. 1st April of any year
B. 31st March of any year
C. All of them are true
D. None of these

Answer 31st March of any year

- Q.14 Which menu appears after starting Tally for the first time
A. Gateway of Tally
B. Company Info
C. Display
D. None of these

Answer Company Info

- Q.15 Which option is used in Tally to make changes in created company
A. Select Company
B. Shut Company
C. Alter
D. None of these

Answer Alter

- Q.16 Which option from Company Info. menu is selected to create a new Company in Tally
A. Company Create
B. Create Company
C. Create
D. New Company

Answer Create Company

- Q.17 Which option is used to view list of Primary and Secondary groups in Tally
A. List of Accounts
B. Accounts
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Answer List of Accounts

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A. Cash
B. Profit ; Loss A/c
C. Capital A/c
D. A and B both

Answer A and B both

- Q.19 Which option is used to move from one company to another when more than one companies are open

- A. Company Info
B. Shut Company
C. Select Company
D. Company

Answer Company

- Q.20 Which menu is used to create new ledgers, groups and voucher types in Tally
A. Reports
B. Import
C. Transactions
D. Masters

Answer Masters

- Q.21 Which submenu is used to create new ledgers, groups and voucher types in Tally
A. Account Info
B. Inventory Info
C. Accounting Vouchers
D. Inventory Vouchers

Answer Account Info

- Q.22 Which submenu is used for voucher entry in Tally
A. Vouchers
B. Accounting Vouchers
C. Accounts Info
D. None of these

Answer Accounting vouchers

- Q.23 Salary Account comes under which head
A. Indirect Incomes
B. Indirect Expenses
C. Direct Incomes
D. Direct Expenses

Answer Indirect Expenses

- Q.24 BOM represents
A. Billing of Machines
B. Bill of Materials
C. Bill of Maintenance
D. None of these

Answer Bills of Materials

- Q.25 If we purchase any fixed asset in credit, we can pass it from
A. Payment mode
B. Receipt mode
C. Purchase mode
D. Contra mode

Answer Purchase mode

- Q.26 Where do we record interest received, commission received or rent received in Tally
A. Contra
B. Payment
C. Receipt
D. Journal

Answer Receipt



- Q.27 Where do we record cash sales in Tally
A. Contra B. Receipt C. Payment D. Journal

Answer Payment

- Q.28 Where do we record credit purchase of furniture in Tally
A. Purchase B. Payment C. Receipt D. Journal

Answer Purchase

- Q.29 Where do we record purchase return, sales return, depreciation, bad debts etc. in Tally
A. Journal B. Payment C. Contra D. Receipt

Answer Journal

- Q.30 Company Restore option is available in
A. Company Features B. Company Information C. Configuration
D. None of these

Answer Company Information

- Q.31 We can modify an existing Company from
A. Company Info > Alter B. Company Info > Alter Company
C. Gateway of Tally > Modify Company D. None of these

Answer Company Info > Alter

- Q.32 Party account can be created through
A. Group creation window B. Ledger creation window
C. Inventory creation window b D. Any one of them

Answer Ledger creation window

- Q.33 How many options related to Company Features are there in "F11: Features" in Tally
A. 3 B. 2 C. 4 D. 5

Answer 4

- Q.34 Which option is used to make changes in created Groups of Ledgers in Tally
A. Create B. Display C. Alter D. Change

Answer Alter

- Q.35 How many voucher types are readily available in Tally
A. 18 B. 16 C. 20 D. 28

Answer 18

- Q.36 Which voucher type is used to transfer amount from one bank to another
A. Contra B. Payment C. Receipt D. Post-Dated

Answer Contra

- Q.37 By default, which mode is on in Purchase and Sales voucher
A. Normal Mode B. Item Invoice Mode C. Particulars Mode
D. None of these

Answer Item Invoice Mode

- Q.38 Rs.20,000 withdrawn from State Bank. In which voucher type this transaction will be recorded

- A. Payment B. Receipt C. Contra D. Post-Dated

Answer Contra

- Q.39 Where do we record transactions of salary, rent or interest paid
A. Contra B. Journal C. Receipt D. Payment

Answer Payment



Q.40 Which of the following is not compulsory to create while entry in Accounts with Inventory?
A. Stock Groups B. Stock Items C. Stock Categories D. Units of Measure

Answer Stock categories

Q.41 Which reports are prepared monthly in Tally?

A. Profit : Loss A/C B. Balance Sheet C. Trial Balance D. Cash Flow of Funds Flow

Answer Trial balance

Q.42 By which option Purchase or Sales register can be viewed

A. Statutory Books B. Inventory Books C. Accounts Books
D. Display

Answer Accounts books

Q.43 Which option is used to view Stock Items or Group Summary

A. Accounts Books B. Inventory Books C. Statutory Books
D. Display

Answer Inventory books

Q.44 How many inbuilt Accounts group are in tally by default

A. 29 B. 31 C. 25 D. 34

Answer 34

Q.45 Suspense Account Group is defined under

A. Income B. Expenditure C. Liabilities D. Assets

Answer Assets

Q.46 Manufacturing Journal creates based on

A. Journal B. Receipt Note C. Stock Journal
D. Purchase Quotation

Answer Stock Journal

Q.47 Single Entry mode is applicable for

A. Receipt Voucher B. Contra Voucher C. Payment Voucher
D. All of these

Answer All of these

Q.48 Reversing journal is a

A. Conventional Voucher B. Unconventional Voucher
C. Both (a) and (b) D. None of these

Answer Unconventional voucher

Q.49 To hide the name of the Company you need to define

A. Security Control B. Tally Audit
C. Create at least one User D. Tally Vault Password

Answer Tally vault password

Q.50 Goods returning to a Creditor after challan but before bill we need to pass

A. Debit Note B. Receipt Note C. Rejection Out
D. Rejection In

Answer Rejection out


Principal
Padmasri Babasaheb Vengurtekar
Mahavidyalaya Panduritha

43
50

Dadasaheb Tirodkar Educational Academy's
PADMASHRI BABASAHEB VENGURLEKAR MAHAVIDYALAYA
PANDURTITHA
BASIC TALLY COURSE EXAMINATION



Sub.: Basic Tally

Total Marks: 50

Date - 6/4/2023

Time - From 8.30 a.m. To 10.00 a.m. Class - TYDDEI

Roll No. 07

Q.1 Which of the following is the example of external users of accounting information
A. Government B. Owners C. Management D. Employee

Answer Government

Q.2 A _____ is sent to a customer when he returns the goods
A. Debit note B. Credit note C. Proforma invoice D. Bill

Answer Credit note

Q.3 A _____ is sent to the seller when he is taken back the sold goods
A. Debit note B. Credit note C. Proforma invoice D. Bill

Answer Credit note

Q.4 Which shortcut key is used in Company Features screen to use Inventory Features in Tally
A. F1 B. F2 C. F3 D. F4

Answer F2

Q.5 Which shortcut key is used in Company Features Screen to use Statutory & Taxation in Tally
A. F3 B. F4 C. F2 D. F1

Answer F3

Q.6 Which key is used to post entry in Debit Note in tally
A. F7 B. F8 C. Ctrl + F9 D. Ctrl + F8

Answer F8

Q.7 Which shortcut key is used to view Report with all details in Tally
A. F1 B. Alt + F1 C. F3 D. Alt + F2

Answer Alt + F1

Q.8 Which option is selected from Company Info Menu to divide company data into two financial years
A. Change Tally Vault B. Alter C. Split Company Data D. New Company

Answer Split Company Data

Q.9 Which option is used to copy company's data into pendrive or CD
A. Backup B. Restore C. Split Company Data D. Copy Data

Answer Restore

Q.10 Which option is used to place data taken in pen drive or CD to Appropriate place in Tally
A. Backup B. Restore C. Split Company Data D. None of these

Answer Restore

Q.11 Which option is used to open company created in Tally
A. Create Company B. Alter C. Select Company D. Shut Company

Answer Select Company

Q.12 Which option is used in Tally to close opened Company
A. Alter B. Shut Company C. Create Company D. Select Company

Answer Alter

Q.13 In general the financial year shall be from

- A. 1st April of any year
C. All of them are true

- B. 31st March of any year
D. None of these



Answer 1st April of any year

Q.14 Which menu appears after starting Tally for the first time

- A. Gateway of Tally B. Company Info C. Display D. None of these

Answer Company Info

Q.15 Which option is used in Tally to make changes in created company

- A. Select Company B. Shut Company C. Alter D. None of these

Answer Alter

Q.16 Which option from Company Info. menu is selected to create a new Company in Tally

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Answer Create Company

Q.17 Which option is used to view list of Primary and Secondary groups in Tally

- A. List of Accounts B. Accounts C. List D. None of these

Answer Accounts

Q.18 Which ledger is created by Tally automatically as soon as we create a new company

- A. Cash B. Profit ; Loss A/c C. Capital A/c D. A and B both

Answer A and B both

Q.19 Which option is used to move from one company to another when more than one companies are open

- A. Company Info B. Shut Company C. Select Company D. Company

Answer Select Company

Q.20 Which menu is used to create new ledgers, groups and voucher types in Tally

- A. Reports B. Import C. Transactions D. Masters

Answer Masters

Q.21 Which submenu is used to create new ledgers, groups and voucher types in Tally

- A. Account Info B. Inventory Info C. Accounting Vouchers D. Inventory Vouchers

Answer Account info

Q.22 Which submenu is used for voucher entry in Tally

- A. Vouchers B. Accounting Vouchers C. Accounts Info D. None of these

Answer Accounting Vouchers

Q.23 Salary Account comes under which head

- A. Indirect Incomes B. Indirect Expenses C. Direct Incomes D. Direct Expenses

Answer Indirect expenses

Q.24 BOM represents

- A. Billing of Machines B. Bill of Materials C. Bill of Maintenance D. None of these

Answer Bills of Materials

Q.25 If we purchase any fixed asset in credit, we can pass it from

- A. Payment mode B. Receipt mode C. Purchase mode D. Contra mode

Answer purchase mode

Q.26 Where do we record interest received, commission received or rent received in Tally

- A. Contra B. Payment C. Receipt D. Journal

Answer Receipt



Q.27 Where do we record cash sales in Tally
A. Contra B. Receipt C. Payment D. Journal

Answer Receipt

Q.28 Where do we record credit purchase of furniture in Tally
A. Purchase B. Payment C. Receipt D. Journal

Answer purchase

Q.29 Where do we record purchase return, sales return, depreciation, bad debts etc. in Tally
A. Journal B. Payment C. Contra D. Receipt

Answer Contra

Q.30 Company/Restore option is available in
A. Company Features B. Company Information C. Configuration
D. None of these

Answer Company information

Q.31 We can modify an existing Company from
A. Company Info > Alter B. Company Info > Alter Company
C. Gateway of Tally > Modify Company D. None of these

Answer Company Info > Alter

Q.32 Party account can be created through
A. Group creation window B. Ledger creation window
C. Inventory creation window b D. Any one of them

Answer ledger creation window

Q.33 How many options related to Company Features are there in "F11: Features" in Tally
A. 3 B. 2 C. 4 D. 5

Answer 3

Q.34 Which option is used to make changes in created Groups of Ledgers in Tally
A. Create B. Display C. Alter D. Change

Answer Create

Q.35 How many voucher types are readily available in Tally
A. 18 B. 16 C. 20 D. 28

Answer 18

Q.36 Which voucher type is used to transfer amount from one bank to another
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Answer Contra

Q.37 By default, which mode is on in Purchase and Sales voucher
A. Normal Mode B. Item Invoice Mode C. Particulars Mode
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Answer Item invoice mode

Q.38 Rs.20,000 withdrawn from State Bank. In which voucher type this transaction will be recorded

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Answer Contra

Q.39 Where do we record transactions of salary, rent or interest paid
A. Contra B. Journal C. Receipt D. Payment

Answer payment



Q.40 Which of the following is not compulsory to create while entry in Accounts with In

- A. Stock Groups B. Stock Items C. Stock Categories D. Units of Measure

Answer Stock Categories

Q.41 Which reports are prepared monthly in Tally?

- A. Profit : Loss A/C B. Balance Sheet C. Trial Balance D. Cash Flow of Funds Flow

Answer Trial Balance

Q.42 By which option Purchase or Sales register can be viewed

- A. Statutory Books B. Inventory Books C. Accounts Books
D. Display

Answer Display

Q.43 Which option is used to view Stock Items or Group Summary

- A. Accounts Books B. Inventory Books C. Statutory Books
D. Display

Answer Inventory Books

Q.44 How many inbuilt Accounts group are in tally by default

- A. 29 B. 31 C. 25 D. 34

Answer 29

Q.45 Suspense Account Group is defined under

- A. Income B. Expenditure C. Liabilities D. Assets

Answer Assets

Q.46 Manufacturing Journal creates based on

- A. Journal B. Receipt Note C. Stock Journal
D. Purchase Quotation

Answer stock journal

Q.47 Single Entry mode is applicable for

- A. Receipt Voucher B. Contra Voucher C. Payment Voucher
D. All of these

Answer All of these

Q.48 Reversing journal is a

- A. Conventional Voucher B. Unconventional Voucher
C. Both (a) and (b) D. None of these

Answer (Unconventional) Voucher

Q.49 To hide the name of the Company you need to define

- A. Security Control B. Tally Audit
C. Create at least one User D. Tally Vault Password

Answer Tally Vault password

Q.50 Goods returning to a Creditor after challan but before bill we need to pass

- A. Debit Note B. Receipt Note C. Rejection Out
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Answer Rejection out

Principal
Padmeshri Babasaheb Vengurtekar
Mahavidyalaya Pandhrittha

Dadasaheb Tirodkar Educational Academy's
PADMASHRI BABASAHEB VENGURLEKAR MAHAVIDYALAY
PANDURTITHA
BASIC TALLY COURSE EXAMINATION



Date - 5/04/2023

Roll No. 01

Sub.: Basic Tally

Total Marks: 50

Time - From 8.30 a.m. To 10.00 a.m. Class - TYBBI

Q.1 Which of the following is the example of external users of accounting information
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Answer Government

Q.2 A _____ is sent to a customer when he returns the goods
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Q.4 Which shortcut key is used in Company Features screen to use Inventory Features in Tally
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A. F7 B. F8 C. Ctrl + F9 D. Ctrl + F8

Answer Ctrl + F9

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A. F1 B. Alt + F1 C. F3 D. Alt + F2

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A. Backup B. Restore C. Split Company Data D. Copy Data

Answer Backup

Q.10 Which option is used to place data taken in pen drive or CD to Appropriate place in Tally
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Answer Restore

Q.11 Which option is used to open company created in Tally
A. Create Company B. Alter C. Select Company D. Shut Company

Answer Select Company

Q.12 Which option is used in Tally to close opened Company
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Answer Shut Company

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D. None of these



Answer 1st April of any year

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- A. Gateway of Tally B. Company Info C. Display D. None of these

Answer Company Info

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- A. Select Company B. Shut Company C. Alter D. None of these

Answer Alter

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- A. Company Create B. Create Company C. Create D. New Company

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- A. List of Accounts B. Accounts C. List D. None of these

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- A. Cash B. Profit ; Loss A/c C. Capital A/c D. A and B both

Answer A and B both

Q.19 Which option is used to move from one company to another when more than one companies are open

- A. Company Info B. Shut Company C. Select Company D. Company

Answer Select Company

Q.20 Which menu is used to create new ledgers, groups and voucher types in Tally

- A. Reports B. Import C. Transactions D. Masters

Answer Import

Q.21 Which submenu is used to create new ledgers, groups and voucher types in Tally

- A. Account Info B. Inventory Info C. Accounting Vouchers D. Inventory Vouchers

Answer Account Info

Q.22 Which submenu is used for voucher entry in Tally

- A. Vouchers B. Accounting Vouchers C. Accounts Info D. None of these

Answer Accounting Vouchers

Q.23 Salary Account comes under which head

- A. Indirect Incomes B. Indirect Expenses C. Direct Incomes D. Direct Expenses

Answer Indirect expenses

Q.24 BOM represents

- A. Billing of Machines B. Bill of Materials C. Bill of Maintenance D. None of these

Answer Bill of Materials

Q.25 If we purchase any fixed asset in credit, we can pass it from

- A. Payment mode B. Receipt mode C. Purchase mode D. Contra mode

Answer purchase mode

Q.26 Where do we record interest received, commission received or rent received in Tally

- A. Contra B. Payment C. Receipt D. Journal

Answer Receipt



Q.27 Where do we record cash sales in Tally
A. Contra B. Receipt C. Payment D. Journal

Answer Contra

Q.28 Where do we record credit purchase of furniture in Tally
A. Purchase B. Payment C. Receipt D. Journal

Answer Journal

Q.29 Where do we record purchase return, sales return, depreciation, bad debts etc. in Tally
A. Journal B. Payment C. Contra D. Receipt

Answer payment

Q.30 Company Restore option is available in
A. Company Features B. Company Information C. Configuration
D. None of these

Answer Company Information

Q.31 We can modify an existing Company from
A. Company Info > Alter B. Company Info > Alter Company
C. Gateway of Tally > Modify Company D. None of these

Answer Company Info > Alter

Q.32 Party account can be created through
A. Group creation window B. Ledger creation window
C. Inventory creation window b D. Any one of them

Answer Ledger creation window

Q.33 How many options related to Company Features are there in "F11: Features" in Tally
A. 3 B. 2 C. 4 D. 5

Answer 4

Q.34 Which option is used to make changes in created Groups of Ledgers in Tally
A. Create B. Display C. Alter D. Change

Answer Alter

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Answer 18

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Answer Contra

Q.37 By default, which mode is on in Purchase and Sales voucher
A. Normal Mode B. Item Invoice Mode C. Particulars Mode
D. None of these

Answer Item invoice mode

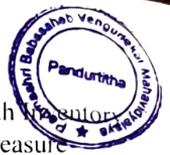
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A. Payment B. Receipt C. Contra D. Post-Dated

Answer Contra

Q.39 Where do we record transactions of salary, rent or interest paid
A. Contra B. Journal C. Receipt D. Payment

Answer Receipt



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A. Stock Groups B. Stock Items C. Stock Categories D. Units of Measure

Answer Stock Categories

Q.41 Which reports are prepared monthly in Tally?

A. Profit : Loss A/C B. Balance Sheet C. Trial Balance D. Cash Flow of Funds Flow

Answer Balance Sheet

Q.42 By which option Purchase or Sales register can be viewed

A. Statutory Books B. Inventory Books C. Accounts Books
D. Display

Answer Account book

Q.43 Which option is used to view Stock Items or Group Summary

A. Accounts Books B. Inventory Books C. Statutory Books
D. Display

Answer Inventory Books

Q.44 How many inbuilt Accounts group are in tally by default

A. 29 B. 31 C. 25 D. 34

Answer 25

Q.45 Suspense Account Group is defined under

A. Income B. Expenditure C. Liabilities D. Assets

Answer Assets

Q.46 Manufacturing Journal creates based on

A. Journal B. Receipt Note C. Stock Journal
D. Purchase Quotation

Answer Stock Journal

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Answer None of these

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Answer Tally vault password

Q.50 Goods returning to a Creditor after challan but before bill we need to pass

A. Debit Note B. Receipt Note C. Rejection Out
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Answer Rejection out


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PANDURTITHA
BASIC TALLY COURSE EXAMINATION



Sub.: Basic Tally

Total Marks: 50

Date - 6/4/2023

Time - From 8.30 a.m. To 10.00 a.m. Class - TYBBI

Roll No. 02

Q.1 Which of the following is the example of external users of accounting information
A. Government B. Owners C. Management D. Employee

Answer Government

Q.2 A _____ is sent to a customer when he returns the goods
A. Debit note B. Credit note C. Proforma invoice D. Bill

Answer Bill

Q.3 A _____ is sent to the seller when he is taken back the sold goods
A. Debit note B. Credit note C. Proforma invoice D. Bill

Answer Debit Note

Q.4 Which shortcut key is used in Company Features screen to use Inventory Features in Tally
A. F1 B. F2 C. F3 D. F4

Answer F2

Q.5 Which shortcut key is used in Company Features Screen to use Statutory & Taxation in Tally
A. F3 B. F4 C. F2 D. F1

Answer F3

Q.6 Which key is used to post entry in Debit Note in tally
A. F7 B. F8 C. Ctrl + F9 D. Ctrl + F8

Answer Ctrl + F9

Q.7 Which shortcut key is used to view Report with all details in Tally
A. F1 B. Alt + F1 C. F3 D. Alt + F2

Answer F3

Q.8 Which option is selected from Company Info Menu to divide company data into two financial years
A. Change Tally Vault B. Alter C. Split Company Data D. New Company

Answer Split Company Data

Q.9 Which option is used to copy company's data into pendrive or CD
A. Backup B. Restore C. Split Company Data D. Copy Data

Answer Backup

Q.10 Which option is used to place data taken in pen drive or CD to Appropriate place in Tally
A. Backup B. Restore C. Split Company Data D. None of these

Answer Restore

Q.11 Which option is used to open company created in Tally
A. Create Company B. Alter C. Select Company D. Shut Company

Answer select company

Q.12 Which option is used in Tally to close opened Company
A. Alter B. Shut Company C. Create Company D. Select Company

Answer Shut Company

Q.13 In general the financial year shall be from

- A. 1st April of any year
C. All of them are true

- B. 31st March of any year
D. None of these



Answer None of these

Q.14 Which menu appears after starting Tally for the first time

- A. Gateway of Tally B. Company Info C. Display D. None of these

Answer Company info

Q.15 Which option is used in Tally to make changes in created company

- A. Select Company B. Shut Company C. Alter D. None of these

Answer Alter

Q.16 Which option from Company Info. menu is selected to create a new Company in Tally

- A. Company Create B. Create Company C. Create D. New Company

Answer Create Company

Q.17 Which option is used to view list of Primary and Secondary groups in Tally

- A. List of Accounts B. Accounts C. List D. None of these

Answer List of Accounts

Q.18 Which ledger is created by Tally automatically as soon as we create a new company

- A. Cash B. Profit ; Loss A/c C. Capital A/c D. A and B both

Answer A and B both

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Answer A Receipt Note

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BASIC TALLY
EXAMINATION RESULT
A.Y. 2022-23



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Crash Course on Basic Tally

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1	Chaudhari Jayesh Hemant	TYBBI	37
2	Gawade Sayli Ratnoji	TYBBI	39
3	Gosavi Krishna Ramchandra	TYBBI	37
4	Hurlikoppi Sapna Satish	TYBBI	45
5	Palav Sampada Bhagvan	TYBBI	40
6	Palav Sampda Datram	TYBBI	40
7	Palav Snehal Sandip	TYBBI	43
8	Parab Devika Dhondi	TYBBI	35
9	Sail Krishna Harshad	TYBBI	40
10	Shaikh Nazim Rashid	TYBBI	45
11	Gurav Dhanraj Arun	TYBCOM	43
12	Bagwe Nidhi Divakar	TYBCOM	40
13	Sawant Pilaji Prakash	TYBCOM	45
14	Parab Pratik Vitthal	TYBCOM	40
15	Munj Gayatri Sunhash	TYBCOM	40
16	Andurlekar Aniket Raghunath	TYBCOM	40

K. Singh
Course Coordinator

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Principal
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A.Y. 2022-23



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T. Y. B. COM(B&I)

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Vengurlekar Mahavidyalaya, Pandurtitha from

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to

MARCH - 2023

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Principal
Padmashri Babasaheb Vengurlekar
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CHAUDHARI JAYESH HEMANT

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FEBRUARY - 2023

to

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P. Singh
Coordinator



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GST COURSE

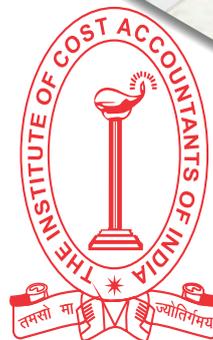
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GST COURSE
SYLLABUS
A.Y. 2021-22

GST PRACTICAL APPROACH FOR STUDENTS



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"The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally."

Mission Statement

"The Cost and Management Accountant professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting"

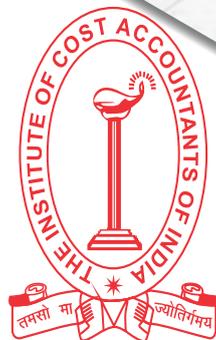
Objectives of Taxation Committee:

1. Preparation of Suggestions and Analysis of various Tax matters for best Management Practices and for the professional development of the members of the Institute in the field of Taxation.
2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to the profession and use by various stakeholders.
3. Submit representations to the Ministry from time to time for the betterment and financial inclusion of the Economy.
4. Evaluating opportunities for CMAs to make way for further development and sustenance of the opportunities.
5. Conducting and monitoring of Certificate Courses on Direct and Indirect Tax for members, practitioners and stake holders.

Action Plan:

1. Successful conduct of Certificate Course on GST.
2. Publication and Circulation of Tax bulletin (both in electronic and printed formats) for the awareness and knowledge updation of stakeholders, members, traders, Chambers of Commerce, Universities.
3. Publication of Handbooks on Taxation related topics helping stakeholders in their job deliberations.
4. Carry out webinars for the Capacity building of Members - Trainers in the locality to facilitate the traders/ registered dealers.
5. Conducting Seminars and workshops on industry specific issues, in association with the Trade associations/ Traders/ Chamber of commerce in different location on practical issues/aspects associated with GST.
6. Tendering representation to the Government on practical difficulties faced by the stakeholders in Taxation related matters.
7. Updating Government about the steps taken by the Institute in removing the practical difficulties in implementing various Tax Laws including GST.
8. Facilitating general public other than members through GST Help-Desk opened at Head quarter of the Institute and other places of country.
9. Introducing advance level courses for the professionals on GST and Income Tax.
10. Extending Crash Courses on Taxation to Corporates, Universities, Trade Associations etc.

GST PRACTICAL APPROACH FOR STUDENTS



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P R E F A C E

Good and Services Tax ("**GST**"), envisaged as **the single biggest tax reform since Independence**, is aimed to remove tax barriers between states to create a single market. GST has been implemented to create a common national market and reduce the cascading effect of taxes on the costing and pricing of goods and services. GST is based upon the principle of "**One Nation, One Tax, One Market**".

GST laws and provisions have been constituted as a game changer of the Indian Economy. GST, introduced on **1st July 2017**, is a tax on goods and services with comprehensive and continuous chain of set-off benefits from the producer's level.

We, **The Tax Research Department of The Institute of Cost Accountants of India**, have prepared this book in an easy to understand language with practical examples for the **Students of Colleges and Universities**. Objective of this book is to provide a practical guidance to the students in regard to GST Laws and Provisions with illustrations.

We are grateful for immense contributions of **CMA T. K Jagannathan** without whose hard work, toil and guidance this book could have never acquired its shape.

September, 2021

Tax Research Department
The Institute of Cost Accountants of India

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CONSTITUTIONAL BACKGROUND

Concept of Indirect Tax

It is a tax levied by the Government on goods and services and not on the income, profit or revenue of an individual and it can be shifted from one taxpayer to another.

Difference between Direct and Indirect Tax

Direct Tax	Indirect Tax
It is levied on Income or Activities conducted	It is levied on product or services
It is paid directly by person concerned	It is paid by one person , but he recovers from another person i.e the person who actually bears the burden of tax is the ultimate consumer
It is paid after the income reaches in hand of taxpayer	It is paid before the goods or services reaches to taxpayer
Direct Tax helps in reducing inflation	Indirect tax contributes to inflation
Example – Income Tax , Securities Transaction Tax	Example – GST , Customs

Goods and Services Tax (GST)

GST falls under ambit of Indirect Tax. The introduction of Goods and Services Tax on 1st July 2017 was a very significant step in the field of indirect tax reforms in India. By amalgamating a large number of Central and State taxes into a single tax, the aim was to mitigate cascading or double taxation in a major way and pave the way for a common national market.

Important Definition in GST

Business

An organization where goods and services are exchanged for one another or for money is called business. Businesses can be privately owned, not-for-profit or state-owned.

Aggregate Turnover

Aggregate Turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, Integrated tax and cess.

The term '**AGGREGATE TURNOVER**' means –

	
Taxable Supply Exempted Supply Export Supply Inter State Supply of Person having same PAN	Inward supply liable to RCM CGST SGST UGST IGST Cess

Capital Goods

Capital goods" means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business

ITC Rules for Capital Goods under GST

Credit of Input Tax will not be available on the following:

- (i) Capital Goods used exclusively for effecting exempt supplies
- (ii) Capital Goods used exclusively for non-business (personal) activity

Credit of Input Tax will be available in totality where Capital Goods have been used for effecting taxable supplies and business activity without any restrictions

Casual taxable person

Casual taxable person means a person who supplies taxable goods or services occasionally in a taxable Territory where he does not have a fixed place of business. The person can act as a Principal or agent or in any other capacity supply goods or services for the furtherance of business

Goods

Goods means every kind of movable property other than money and securities but includes actionable claims ,growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply.

Input

Any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business is called Input.

Person

A "person" under GST is defined as an individual, HUF, company, firm, government organization, LLP, anyone incorporated under foreign laws, etc.

Place of Business

Principal Place of Business is the primary location where the business's books of accounts and records are kept and is often where the head of the firm or at least top management is located.



Additional Place of business is the place of business where taxpayer carries out business related activities, in addition to the Principal Place of Business.

Registered Person

Registered person" means a person who is registered under section 25 but does not include a person having a Unique Identity Number

Services

"Services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged

Taxable Person

A 'taxable person' under GST, is a person who carries on any business at any place in India and who is registered or required to be registered under the GST Act.

Features of GST

- Dual Goods and Service Tax : CGST and SGST.
- Destination-Based Consumption Tax.
- GST is applicable on "supply" of goods or services as against the concept of tax on manufacture of goods or on sale of goods or on provision of services.
- The GST levied by the Central is called Central GST (Central Tax- CGST) and that levied by the States [including Union Territories with legislature] is called State GST (State Tax- SGST). Union territories without legislature levy Union territory GST (Union Territory Tax- UTGST).
 - An Integrated GST (Integrated Tax- IGST) is levied on inter-State supply (including stock transfers) of goods or services. This is be collected by the Central so that the credit chain is not disrupted.
 - Import of goods & service is treated as inter-State supplies and is subject to IGST in addition to the applicable customs duties.

GST has replaced the following taxes

- (a) Central Excise duty;
- (b) Duties of Excise (Medicinal and Toilet Preparations);
- (c) Additional Duties of Excise (Goods of Special Importance);
- (d) Additional Duties of Excise (Textiles and Textile Products);
- (e) Additional Duties of Customs (commonly known as CVD);
- (f) Special Additional Duty of Customs(SAD);
- (g) Service Tax;
- (h) Cesses and surcharges in so far as they relate to supply of goods or services.
- (i) State VAT;
- (j) Central Sales Tax;



- (k) Purchase Tax;
- (l) Luxury Tax;
- (m) Entry Tax (All forms);
- (n) Entertainment Tax (except those levied by the local bodies);
- (o) Taxes on advertisements;
- (p) Taxes on lotteries, betting and gambling;
- (q) State cesses and surcharges in so far as they relate to supply of goods or services.

Taxes That Still Exist After the Goods And Services Tax (GST)

- Taxes on income, wealth or gifts (never included in a GST kind of tax)
- Basic Customs Duty (never included in GST, being tariff barrier)
- Duty of Excise on tobacco and tobacco products (will be levied over and above GST)
- Terminal taxes on goods or passengers, carried by railway, sea or air; taxes on railway fares and freights
- Central Stamp Duties
- Oil Industries Development Act Cess (OIDB Cess) (as petroleum is kept outside GST)
- Fees in respect of markets and fairs (Mandi fees)
- Taxes on lands and buildings (Property tax)
- State Stamp Duties
- Taxes on mineral rights
- Electricity Duty
- Taxes on goods and passengers carried by road or on inland waterways
- Taxes on vehicles (Road Transport Authority)
- Tolls
- Taxes on professions, trades, callings and employments
- Entertainment Tax by local bodies

Items not covered by GST as of now

- Alcohol **for human consumption**
- **Petroleum products:** Petroleum Products such as petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel etc.

Concept of Regular and Composite Supplier

Regular Supplier

Assesses who do not fall under any specific category like composition scheme or foreign taxpayer etc. are known as Normal Dealers/ Regular Supplier and they are bound to submit return GSTR-1 & GSTR-3B monthly. Regular supplier are eligible to enjoy the benefit of ITC.



Composite Supplier

The supplier whose turnover is less than ₹1.5 crore (75 lakh for special category States (except J&K and Uttarakhand) are treated as regular supplier and they have to submit CMP 08 quarterly and GSTR 4 annually. Composite supplier is not eligible to enjoy the benefit of ITC.

Provisions Before 1st April 2019	Provisions After 1st April 2019
<p>Composition Scheme-^{**}</p> <ul style="list-style-type: none"> o For Trader, Manufacturer – ₹ 1 Crore o For Restaurant Service Only – ₹ 1 Crore <p>Rate - For Trader, Manufacturer – 1% For Restaurant Service– 5%</p>	<p>Composition Scheme-^{**}</p> <ul style="list-style-type: none"> o For Trader, Manufacturer – ₹ 1.5 Crore o For Restaurant Service – ₹ 1.5 Crore o For Other Service Providers subject to threshold limit of turnover in the preceding Financial Year ₹ 50 lakhs – ₹ 1.5 Crore. <p>Rate -For Trader, Manufacturer – 1% For Restaurant Service – 5% For Other Service Providers whose turnover in the preceding Financial Year is less than ₹ 50 lakhs – 3% CGST & 3% SGST</p>

^{**} Applicability of Composition Scheme-

- Not engaged in making any supply which is not leviable to tax under the CGST Act.
- Not engaged in making any inter-state outward supply.
- Neither a Casual Taxable Person nor a Non Resident Taxable Person
- Not engaged in making any supply through an e-commerce operator who is required to collect tax at source under section 52
- Shall not collect any tax from the recipient on supplies made by him nor shall be entitled to any credit of ITC
- Shall issue Bill of Supply instead of Tax Invoice
- The registered person under composition scheme shall mention the following words at the top of the bill of supply namely –“**Taxable Person paying tax in terms of Notification No. 2/2019 –Central Tax (Rate) dated 07.03.2019, not eligible to collect tax on supplies**”
[Newly Notified]

GST Compensation Cess

Section 8 of Goods and Services Tax (Compensation to States) Act, 2017 makes provision for levy of GST Compensation Cess on supplies of goods and services. This cess will be in addition to GST payable. The ceiling on GST Compensation cess is 15% though higher cess is leviable on pan masala and tobacco products.

Thus, all what is achieved by GST can be lost through such cess. Only solace is that this cess can be levied by Central Government. Further, such cess will be only on luxury or SIN goods, though legally, such cess can be imposed on all goods and services.

The GST Cess is levied to compensate states who may suffer any loss of revenue due to the implementation of GST, as per the provisions of the GST Compensation Cess Act. As GST is a consumption based tax, the state in which consumption of goods or services happens will be eligible for the revenue on supplies. As a result, manufacturing states like Maharashtra, Tamil Nadu, Gujarat, Haryana and Karnataka are expected to face a decrease in revenue from indirect taxes. In order to compensate these states for this loss of revenue, GST Cess will be levied on supply of certain goods, which will be distributed to these states, to bridge any potential tax revenue gaps. The GST Cess will be levied for the first 5 years of the GST regime.

Changes in GST Laws & Provisions are come into force only after being notified by the Government through releasing notification. These notifications are available from <https://cbic-gst.gov.in/>

Taxable Event in GST

'Taxable event' is that on happening of which the charge is fixed. It is that event, which on its occurrence creates or attracts the liability of tax. Such liability does not accrue at any earlier or later point of time.

Tax becomes payable when liability to pay tax arises and liability to pay tax arises by the happening of the taxable event.

Supply under GST Law (Section -7)

Section 7(1)(a)	Il forms of supply of goods or services or both as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by person in the course or furtherance of business.
Section 7(1)(b)	Import of services for a consideration whether or not in the course or furtherance of business.
Section 7(1)(c)	The activities specified in Schedule I, made or agreed to be made without a consideration
Section 7(1)(d)	The activities to be treated as supply of goods or supply of services as referred to in Schedule II.
Schedule I	Activities to be Treated as Supply Even if Made Without Consideration
Schedule II	Activities to be Treated as Supply of Goods or Supply of Services
Schedule III	Activities or Transactions Which Shall be Treated Neither as A Supply of Goods Nor a Supply of Services

Time of Supply in GST

Goods & Service Tax is leviable on supply of goods and services, time of supply attains a great importance to decide rate of tax, value and due dates for payment of tax. This aspect attains more significance when there is a change in the rate of tax. In terms of Sections 12 and 13 of CGST Act, Time of supply means the point in time when goods/services are considered supplied'. When the seller knows the 'time', it helps him identify due date for payment of taxes.



Section 12	Time of Supply of Goods	<p>Time of Supply for Normal Registered Taxpayers (Except Composite Dealer)-</p> <ul style="list-style-type: none"> ➤ Issue of invoice OR ➤ The last date by which invoice has to be issued OR ➤ The date on which supplier receives the payment with respect to the supply <p>So, it is clear the GST is not required to pay at the time of receipt of advance in relation to supply of goods.</p> <p>Entire GST shall be payable only when the invoice is issued for such supply of goods.</p>
Section 13	Time of Supply of Services	<p>Time of supply will be the earliest of the follows in case of Invoice issued within 30 days/45 days-</p> <ul style="list-style-type: none"> ➤ Issue of Invoice Or ➤ Receipt of Payment <p>Time of supply will be the earliest of the follows in case of Invoice not issued within time-</p> <ul style="list-style-type: none"> ➤ Provision of Service Or ➤ Receipt of Payment <p>Time of supply will be in case of Invoice not issued – Date of receipt in recipient's book</p>

Time of Supply in case of services – Reverse Charge

In case of reverse charge, the time of supply shall be the earliest of the following dates:

- The date of payment
- The date immediately after 60 days from the date of issue of invoice by the supplier

If it is not possible to determine the time of supply, the time of supply shall be the date of entry in the books of account of the recipient.

Illustration:

1. Date of payment 15th July 2021
2. Date immediately after 60 days from the date of issue of the invoice (Suppose the date of the invoice is 15th May 2021, then 60 days from this date will be 14th July 2021)
3. Date of entry in books of receiver 18th July 2021

The time of supply of service, in this case, will be 14th July 2021

Time of Supply in case of goods – Reverse Charge

In case of reverse charge, the time of supply for goods shall be the earliest of the following dates:

1. the date of receipt of goods
2. the date immediately after 30 days from the date of issue of an invoice by the supplier

If it is not possible to determine the time of supply, the time of supply shall be the date of entry in the books of account of the recipient.

Illustration:

Date of receipt of goods 16th May 2021

Date of invoice 2nd June 2021

Date of entry in books of receiver 26th May 2021

The time of supply of service, in this case, will be 16th May 2021.

Change in Rate of Tax in respect of supply of goods or services

Sec14. Where there is a change in rate of tax of supply of goods or services, time of supply has to be determined in the following manner:

Supply is completed before the change in rate of tax

Invoice issued before date of change in tax rate	Payment received before date of change in tax rate	Time of supply	Applicable rate of tax
No	No	Earliest of the date of Invoice or payment	New rate of Tax
Yes	No	Date of issue of invoice	Old tax rate
No	Yes	Date of receipt of payment	Old tax rate

Supply is completed after the change in rate of tax

Invoice issued before date of change in tax rate	Payment received before date of change in tax rate	Time of supply	Applicable rate of tax
Yes	Yes	Earliest of the date of Invoice or payment	Old rate of Tax
Yes	No	Date of receipt of payment	New rate of Tax
No	Yes	Date of issue of invoice	New rate of Tax

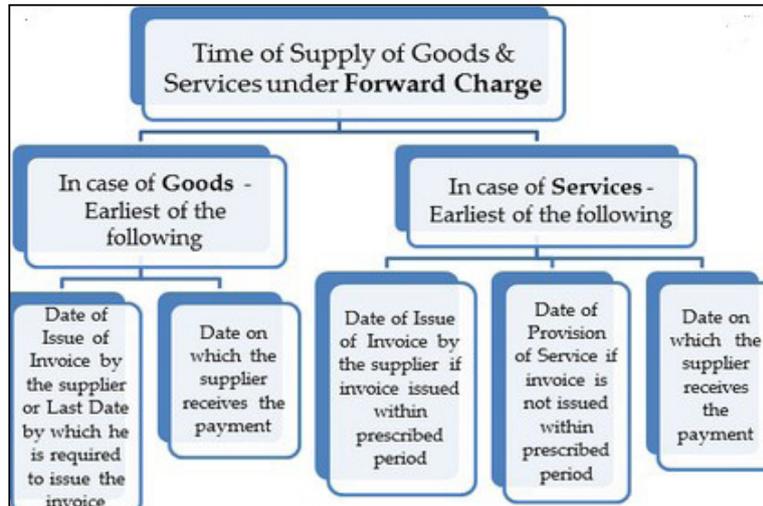
Date of receipt of Payment in case of change in rate of tax

Normally the date of receipt of payment is the date of credit in the bank account of the recipient of payment or the date on which the payment is entered into his books of account, whichever is earlier. Further, the date of credit in the bank account is relevant if such credit is after four working days from the date of change in rate of tax.

The way of calculation of time of supply is adequately covered by the provisions of Sections 12, 13 and 14, one has to keep in mind these provisions and calculate time of supply which is the pivot to determine when the liability to discharge tax will arise.

TIME OF SUPPLY

Time of Supply of Goods & Services under Forward Charge



Example 1: Mr. X, sold goods to Mr. Y, and issued invoice 1st January 2020. Mr. X removes the goods for delivery to Mr. Y on 17th January 2020.

Answer:

Earlier of the following would be Time of Supply:

Date of Invoice – 1st January 2020 or

Date on which invoice is required to be issued – 17th January 2020.

Accordingly, 1st January 2020 is the time of supply of goods

Example 2: Mr. X, sold goods to Mr. Y, and issued invoice 1st January 2020. Mr. Y collects the goods from premises of Mr. X on 10th January 2020.

Answer:

Earlier of the following would be Time of Supply:

Date of Invoice – 1st January 2020 or

Date on which goods is delivered – 10th January 2020.

Accordingly, 1st January 2020 is the time of supply of goods

Example 3: Mr. X, sold goods to Mr. Y, and issued invoice 1st January 2020. Mr. Y made full payment on 20th December 2019.

Answer:

Following would be Time of Supply:

Date of Invoice – 1st January 2020

is the time of supply of goods. In case of Goods Advance is not considered as time of sale

Example 4: Mr. X, sold goods to Mr. Y, and issued invoice 1st January 2020. Mr. y credited the payment in bank account of Mr. X on 28th December 2019 for 4/5th of goods, Mr. X recorded the same as receipts in his books on 4th January 2020. The goods were dispatched on 5th January 2020 from the warehouse.

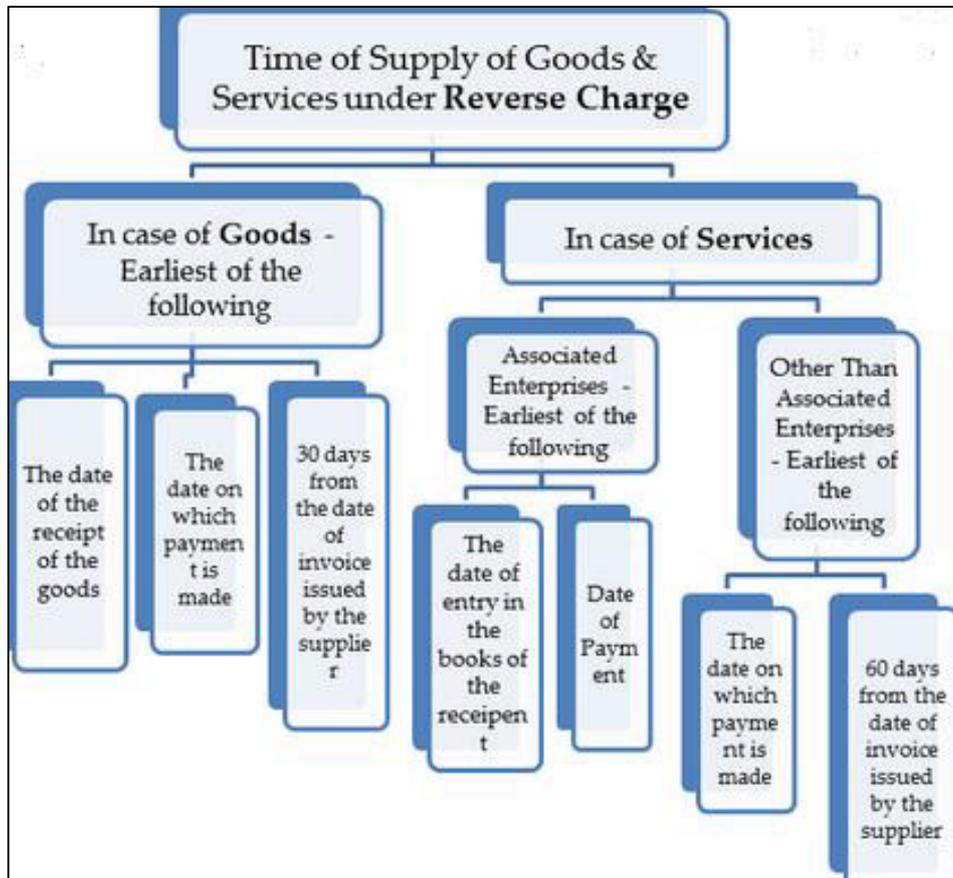
Answer:

The time of supply of goods will be the date of invoice. Advance payment received will not impact the time of supply in case of goods.

Example 5: Mr. X, issued invoice for services rendered Mr. Y on 5th November 2019. The provisions of services were completed on 25th October 2019.

Answer:

5th November 2019 will be the time of supply of services as invoice is issued within the time frame.

Time of Supply of Goods & Services under Reverse Charge


Example 1. ABC Ltd. & DCM Ltd. is associated enterprises. ABC Ltd. a registered firm received the services of DCM Ltd. a unregistered firm. ABC Ltd. recorded the liability in the books on 23rd November 2019 and payment will be made in the next month.

Answer:

23rd November 2019 will be the time of supply of services as the date of entry in the books is prior to the date of payment.

Example 2. ABC Ltd. & DCM Ltd. is associated enterprises. ABC Ltd. a registered firm received the services of DCM Ltd. a unregistered firm. ABC Ltd. made advance payment to DCM Ltd. on 20th November 2019 and recorded liability in the books on 23rd November 2019.

Answer:

20th November 2019 will be the time of supply of services as the payment is made earlier to the date of entry in the books.



Example 3. Mr. M, a registered dealer received goods from Mr. N, an unregistered dealer. Mr. N issues invoice on 1st December 2019. Mr. M received goods on 16th December 2019, payment of which is not made yet.

Answer:

Earliest of the following would be Time of Supply:

Receipt of Goods = 16th December 2019

Date of Payment = NA

30 days from the date of invoice = 30th December 2019

Accordingly, 16th December 2019 is the time of supply of goods

Time of Supply in case of Change in Rate of Tax

SUPPLY	ISSUE OF INVOICE	RECEIPT OF CONSIDERATION	TIME OF SUPPLY
Before change in tax rate	After change in tax rate	After change in tax rate	Earlier of: (a) Date of receipt of consideration; or (b) Date of issue of invoice
	Before change in tax rate	After change in tax rate	Date of issue of invoice
	After change in tax rate	Before change in tax rate	Date of receipt of consideration
After change in tax rate	Before change in tax rate	Before change in tax rate	Earlier of: (a) Date of receipt of consideration; or (b) Date of issue of invoice
	Before change in tax rate	After change in tax rate	Date of receipt of consideration
	After change in tax rate	Before change in tax rate	Date of issue of invoice

Example 1: Mr. A is supplied goods to Mr. B on 2nd December 2019. The GST rate on goods is changed from 18% to 12% w.e.f. 1st January 2020. Mr. A issued invoice on 28th December 2019 and payment is credited in his bank account on 30th December 2019.

Answer:

Following Events have taken place before change in effective rate of tax:

- Invoice Issued
- Payment Received

Time of supply will be earliest of the following:

- 28th December 2019
- 30th December 2019

Accordingly, 28th December 2019 is the time of supply of goods

Place of Supply in GST

Place of supply

Concept of the place of supply is based on the place of consumption of goods or services. As goods are tangible, the determination of their place of supply, based on the consumption principle, is not difficult. Generally, the place of delivery of goods becomes the place of supply. However, the services being intangible in nature, it is not easy to determine the exact place where services are acquired, enjoyed and consumed. In respect of certain categories of services, the place of supply is determined with reference to a proxy. Separate provisions for the supply of goods and services have been made for the determination of their place of supply. Separate provisions for the determination of the place of supply in respect of domestic supplies and cross border supplies have been framed.

Place of supply is required for determining the right tax to be charged on the invoice, whether IGST or CGST/SGST will apply.

Section 10- Place of supply of goods other than supply of goods imported into, or exported from India.

Nature of supply	Place of supply
Supply involving movement of Goods	Location of goods at time of termination of movement for delivery to recipient
Supply of Goods on Direction of third person	Principal Place of Business of third person
Supply not involving movement of goods	Location of goods at the time of delivery to the Recipient
Supply by assembly / installation at site	Place of Installation / assembly
Supply on board a conveyance (vessel, aircraft, train etc.)	Location where goods are taken on board

Section 11- Place of supply of goods imported into, or exported from India

Nature of supply	Place of supply
Goods imported into India	Location of Importer
Goods exported from India	Location outside India

Section 12-Place of supply of services where location of supplier and recipient is in India.

Nature of supply	Place of supply
Supply to Registered Person	Location of Recipient
Supply to Un-registered Person (Location of Recipient available)	Location of Recipient
Supply to Un-registered Person (Location of Recipient not available)	Location of Supplier



A registered taxpayer offers passenger transport services from Chennai to Kanyakumari. The passengers do not have GST registration. What will be the place of supply in this case? The place of supply is the place from where the departure takes place i.e. Chennai in this case.	
Service directly related to immovable property	Location of Immovable Property
Example - Mr. Nilanjan from Kolkata provides interior designing services to Mr. Mukesh (Pune). The property is located in Hyderabad In this case, place of supply will be the location of the immovable property i.e. Hyderabad	
Service by way of lodging accommodation by Hotel, Inn, Guest House, Home Stay, Club or Campsite	Location of Immovable Property, Boat or Vessel

Section 13- Place of supply of services where location of supplier or location of recipient is outside India

Nature of supply	Place of supply
Performance Based Services	Location of Performance of Service
Service relating to Immovable Property	Location of immovable property
Service Relating to events	Location of Event
Specified Services-Section 13(8)	Location of Supplier of Services
Online information and database access or retrieval services	Location of Recipient of Service

Concept of Mixed Supply & Composite Supply

In GST, separate rate has been specified for every goods & services. So it is easy to determine GST rate if a particular good or a service is being supplied.

However, sometimes supply of a good as well as service may be done together even though not connect.

Example, an Micro-oven is supplied and also installation services are also supplied along with it. So the concept of composite supply and mixed supply has come into force.

Composite Supply

Composite supply means a supply comprising of two or more goods/services, which are provided as naturally bundled service. The items cannot be supplied separately.

A supply of goods and/or services will be treated as composite supply if it fulfills the following criteria:

- Supply of 2 or more goods or services together &
- Goods or services are usually provided together in the normal course of business.
- They cannot be separated.

Applicability of Tax Rate

The tax rate of the principal supply will apply on the entire supply.

Example:

Goods are transported with insurance coverage. The supply of goods, packing materials, transport and insurance is a composite supply. Insurance, transport cannot be done separately if there are no supply of goods. Thus, the supply of goods is the principal supply.

Tax liability will be the tax on the principal supply i.e., GST rate on the goods.

If the second condition is not fulfilled it becomes a mixed supply.

Mixed Supply

Mixed supply under GST means a combination of two or more goods or services made together for a single price. Each of these items can be supplied separately and is not dependent on any other.

Applicability of Tax Rate

Under GST, a mixed supply will have the tax rate of the item which has the highest rate of tax.

For example-

A gift box consisting of sweets, chocolates, cakes, dry fruits, aerated drink are being supplied for a single price is a mixed supply. All are also sold separately. Since aerated drinks have the highest GST rate of 28%, aerated drinks will be treated as principal supply and 28% will apply on the entire gift box.

Supply invoice movement of goods [Section 10(1)(a) of the IGST Act, 2017]:

Nature of supply	Place of supply of goods
Supply involves movement of goods whether by supplier or recipient or by any other person.	Location of the goods at the time at which the movement of goods terminates for delivery to the recipient.

Mr. C of Chennai received purchase order from Mr. H of Hyderabad for want of commercial goods. Now supply involves movement of goods by supplier from Chennai to Hyderabad in a truck by road.

Place of supply of goods = Hyderabad.

The supplier delivers goods to a recipient or any other person on the direction of a person by way of transfer of documents of title to the goods or otherwise [Section 10(1)(b) of the IGST Act, 2017]:

Nature of supply	Place of supply of goods
Goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise, before or during movement of goods by way of transfer of documents of title to the goods or otherwise.	It shall be deemed that the said third person has received the goods and the Place of Supply of such goods shall be the principal place of business of such person.

Mr. X of Delhi received purchase order from Mr. Y of Hyderabad for want of commercial goods. Now supply involves movement of goods by supplier from Delhi to Hyderabad by road in a truck.



Upon the direction of Mr. Y of Hyderabad these goods are redirect to Branch office of Mr. Y located in Vijayawada, (in Andhra Pradesh) by way of transfer of documents of title to the goods (i.e. Lorry Receipt or LR copy).

Place of supply of goods = Hyderabad

Supply does not involve movement of goods [Section 10(1)(c) of the IGST Act, 2017]:

Nature of supply	Place of supply of goods
Where the supply does not involve movement of goods, whether by the supplier or the recipient.	Location of such goods at the time of the delivery to the recipient (This place of supply is irrespective of the location of the buyer and seller)

A and B both located in Hariyana. B comes to shop of A. A delivered goods to B. What is the place of supply of goods.

Place of supply of goods = Haryana.

Goods are assembled or installed at Site [Section 10(1)(d) of the IGST Act, 2017]:

Nature of supply	Place of supply of goods
Where the goods are assembled or installed at site.	Place of such installation or assembly

Mr. D located in New Delhi, place order on Mr. X of New Delhi for installation of Air-condition machine in his factory located in Chennai. Mr. D procures the Indoor and out-door units, set of plugs, electrical cables, distribution boards and other items from different States in India and arranges for delivery in Chennai. The said machine assembled by Mr. X in Chennai.

Place of supply of goods = Chennai

Goods supplied on a vessel/conveyance [Section 10(1)(e) of the IGST Act, 2017]:

Nature of supply	Place of supply of goods
Where the goods are supplied on board a conveyance including vessel, an aircraft, a train or a motor vehicle.	Location at which such goods are taken on board.

Mr. M of Chennai supplied goods to M/s Spice Jet Airlines of Chennai flying between Rajasthan- Mumbai. The goods are loaded in the aircraft in Rajasthan.

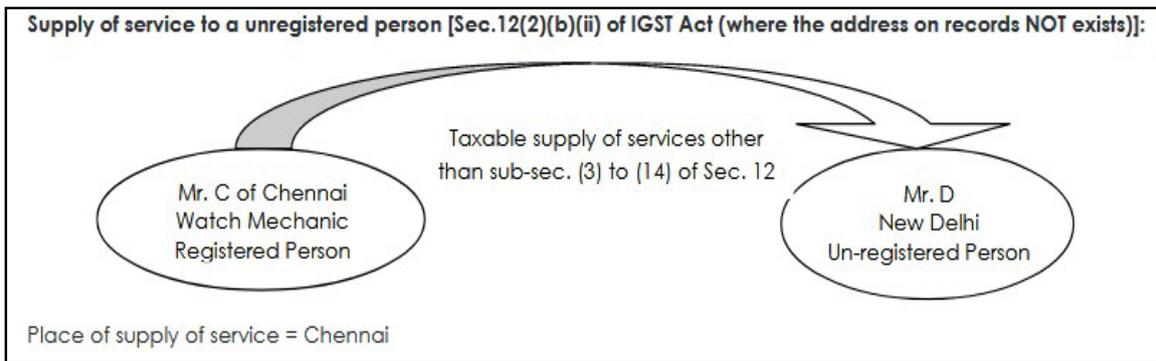
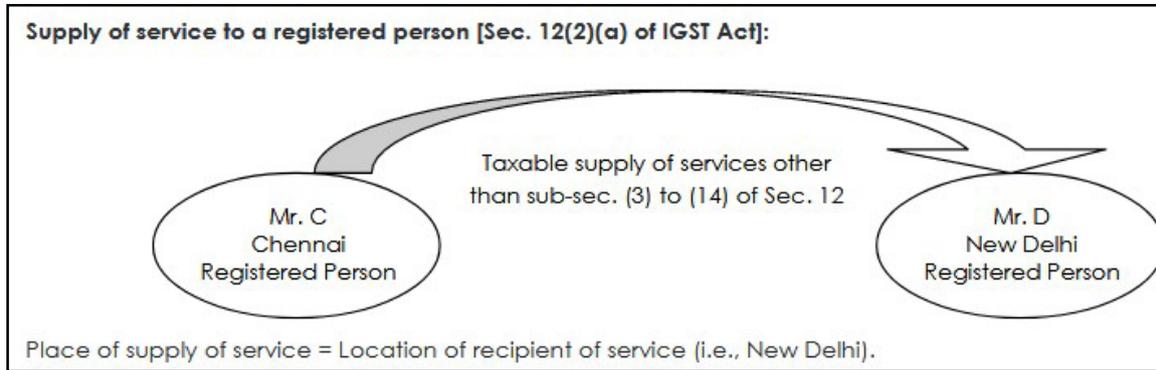
Place of supply of goods = Rajasthan

Place of Supply of goods cannot be determined [Section 10(2) of the IGST Act, 2017]:

Nature of supply	Place of supply of goods
Any thing not covered under sub-section (a) to (e) of Section 10(1) of the IGST Act, 2017	Determined in such manner as may be prescribed [i.e. as recommended by GST Council]

Place of supply of goods imported into or exported from India [Sec. 11 of the IGST Act, 2017]:

Nature of supply	Place of supply of goods
Import into India	Location of the importer
Export from India	Location of outside India


Place of supply of services directly in relation to an immovable property [Sec. 12(3)(a) of the IGST Act, 2017]:

S. No.	Nature of service	Place of supply of goods
1	Architects	Any services ancillary to these services [Sec. 12(3)(d)] Immoveable property located or intended to be located in India: • Location of immovable property Outside India: • Location of the recipient.
2	Interior decorator	
3	Surveyors	
4	Engineers and other related experts or estate agents	
5	Any service provided by way of grant of rights to use immovable property	
6	for carrying out or co-ordination of construction work	

Mr. Z located in Chennai engaged the services of Mr. Y an Architect in Chennai. Mr. Z requests him to make design of residential complex to be constructed in Tamilnadu. Mr. Y provided drawing and design services in relation to immovable property located at Tamilnadu.



Place of supply of service = Tamilnadu

Place of supply of services by way of lodging accommodation by a [Sec. 12(3)(b) of the IGST Act, 2017]:

S. No.	Nature of service		Place of supply of goods
1	Hotel	Any services ancillary to these services [Sec. 12(3)(d)]	Property located or intended to be located in India: <ul style="list-style-type: none"> • Location of immovable property or boat or vessel. Outside India: <ul style="list-style-type: none"> • Location of the recipient.
2	Inn		
3	Guest house		
4	Home stay		
5	Club or campsite by whatever name called and including a house boat or any other vessel		

Mr. R is registered in Jodhpur. He went to Kolkata and stays in Taj hotel at Kolkata. He also availed beauty treatment services at hotel.

Place of supply of service = Kolkata.

Place of supply services by way of accommodation in any immovable property for organizing [Sec. 12(3)(c) of IGST Act, 2017]:

S. No.	Nature of service		Place of supply of goods
1	Any marriage or reception or matters related thereto.	Any services to these services [Sec. 12(3)(d)]	Property located or intended to be located in India: <ul style="list-style-type: none"> • Location of immovable property Outside India: <ul style="list-style-type: none"> • Location of the recipient.
2	Official, social, cultural, religious or business function including services provided in relation to such function at such property		

Place of supply of services in relation to [Sec. 12(4) of IGST Act, 2017]:

S. No.	Nature of service	Place of supply of goods
1	Restaurant	Location where the services are actually performed.
2	Catering services	
3	Personal grooming	
4	Fitness services	
5	Beauty treatment services	
6	Health services including cosmetic and plastic surgery	

Mr. B staying at Dubai, trained for the purpose of grooming of horses in Chennai. Find the place of supply of service.

Place of supply of service = Chennai
Place of supply of services in relation to training and performance appraisal [Sec. 12(5) of IGST Act, 2017]:

S. No.	Nature of service	Place of supply of goods
1	Services in relation to training and performance appraisal.	Provide to registered person: <ul style="list-style-type: none"> • Location of recipient of service. Provide to a un-registered person: <ul style="list-style-type: none"> • Location where the services are actually performed.

Guideline Academy registered person provides commercial training and coaching services to budding CMA's at Chennai. Many students (who are unregistered persons) from Telangana, Andhra Pradesh, Tamil Nadu, Karnataka and Kerala came and stay in Chennai for the purpose of undergoing training in the Guideline Academy. Find the Place of supply of service.

Place of supply of service = Chennai
Place of supply of services provided by way of admission to a [Sec. 12(6) of IGST Act, 2017]:

S. No.	Nature of service	Place of supply of goods
1	Cultural	Services ancillary thereto Where the event is actually held or where the park or such other place is located.
2	Artistic	
3	Sporting	
4	Scientific	
5	Educational	
6	Entertainment event or Amusement part or any other place.	

Board of Control for Cricket in India (BCCI) located at Mumbai, sold tickets on-line for IPL match, is going to conduct at Chepauk Stadium, Chennai. However, finally match conduct at Mumbai. Find the place of supply of service of admission to sporting event.

Place of supply of service = Mumbai



Place of supply of services provided by way of organization of a [Sec. 12(7) of IGST Act, 2017]:

S. No.	Nature of service	Place of supply of goods
1	Cultural	Provide to registered person: <ul style="list-style-type: none"> • Location of recipient of Service. Provide to an un-registered person: <ul style="list-style-type: none"> • Location where the event is actually held and • If the event is held outside India, the place of supply shall be the location of the recipient.
2	Artistic	
3	Sporting	
4	Scientific	
5	Educational	
6	Entertainment event including supply of services in relation to a conference fair, exhibition, celebration or similar events.	

Mr X, a Jalandhar based comedian hosted a comedy show at Singapore on birth day occasion of Mumbai based actor's son.

Place of supply of service = Mumbai

Place of supply of services by way of transportation of goods including by mail or courier [Sec. 12(8) of IGST Act, 2017]:

S. No.	Nature of service	Place of supply of goods
1	Services by way of Transportation of goods including by mail or courier	Provide to registered person: <ul style="list-style-type: none"> • Location of recipient of Service. Provide to a un-registered person: <ul style="list-style-type: none"> • Location at which such goods are handed over for their transportation.

M/s Navatha, a transporter registered under GST, located in Vizag. M/s C Ltd. of Chennai registered under GST, received services from M/s Navatha, for transport of goods from its warehouse in Vizaga to Guntur. M/s Navatha, delivered goods at Guntur.

If the recipient is registered person:

Place of supply of service = Chennai

If the recipient is not a registered person:

Place of supply of service = Vizag

Place of supply of passenger transportation service to [Sec. 12(9) of IGST Act]:

S. No.	Nature of service	Place of supply of goods
1	Passenger transportation service. Including: Rail, Mono Rail, Metro Rail, Road, Air, Vessel, Boat, Cycle rickshaw, Bullock cart, Camel etc.	Provide to registered person: <ul style="list-style-type: none"> • Location of recipient of Service. Provide to a un-registered person: <ul style="list-style-type: none"> • Place where the passenger embarks on the continuous journey.
2	Right to passage is given for future use and point of embarkation is not known at the time of issue of such right	Provide to registered person: <ul style="list-style-type: none"> • Location of recipient of Service. Provide to a un-registered person: <ul style="list-style-type: none"> • Location of recipient when address on record is available. • Location of supplier in other cases

Agni Air registered under GST and located in Mumbai operates flight from Delhi-Dubai-London-Dubai-Delhi. Mr. TYN who is unregistered person, purchase air ticket for Delhi-London. Two tickets are issued to him showing Delhi- Dubai with a halt at Dubai for 5 hours and Dubai-London.

Place of supply of service = Delhi

Place of Supply of service on board a conveyance [Sec. 12(10) of IGST Act]:

S. No.	Nature of service	Place of supply of goods
1	Vessel	Location of the first scheduled point of departure of that conveyance for the journey.
2	Aircraft	
3	Train	
4	Motor vehicle	

A movie on demand is provided as onboard entertainment during the Delhi-Chennai leg of a Dubai- Delhi-Chennai flight.

Place of supply of service = Dubai

Place of supply of telecommunication services [Sec. 12(11) of IGST Act]:

S. No.	Nature of service
1	including <ul style="list-style-type: none"> • data transfer, broadcasting, • cable and • direct to home television services.



M/s Air Call registered under GST and located in Chennai. M/s Air Call have appointed Mr. C as a selling agent for supplying pre-payment voucher to the subscriber.

Place of supply of service = Chennai

Place supply of banking and NBFC service including stock broking services [Sec. 12(12) of IGST Act]:

S. No.	Nature of service	Place of supply of service
1	Banking and NBFC service including stock broking services	<ul style="list-style-type: none"> Location of recipient of service on the records of the supplier of service. Otherwise: <ul style="list-style-type: none"> Location of supplier of service.

Mr. Harsha being a registered stock broker at BSE, located in Mumbai. He has clients in Chennai, Kolkata, Bengaluru. He purchases and sells shares of clients located in Chennai, Kolkata, Bengaluru.

Place of supply of service = Chennai, Kolkata & Bengaluru

Place supply of insurance services [Sec. 12(13) of IGST Act]:

S. No.	Nature of service	Place of supply of service
1	Insurance services	To a registered person <ul style="list-style-type: none"> Location of recipient of Service. To a person other than registered person <ul style="list-style-type: none"> Location of the recipient of services on the records of the supplier of service.

Place of supply of advertisement services to specifies persons [Sec. 12(14) of IGST Act, 2017]:

S. No.	Nature of service	Place of supply of service
1	Advertisement services to <ul style="list-style-type: none"> Central Government State Government Statutory Body Local Authority 	Located in each of such states and the value of such supplies specific to each state shall be in proportion to amount attributable to service provided by way of dissemination in the respective states.

The Government has hired 200 hoardings in Lakshadweep and 175 hoardings in Chennai for providing advertisement of Gas subsidy and contract contains the consideration for these hoardings separately. Hoarding services supplied by M/s X Ltd. located in Hyderabad.

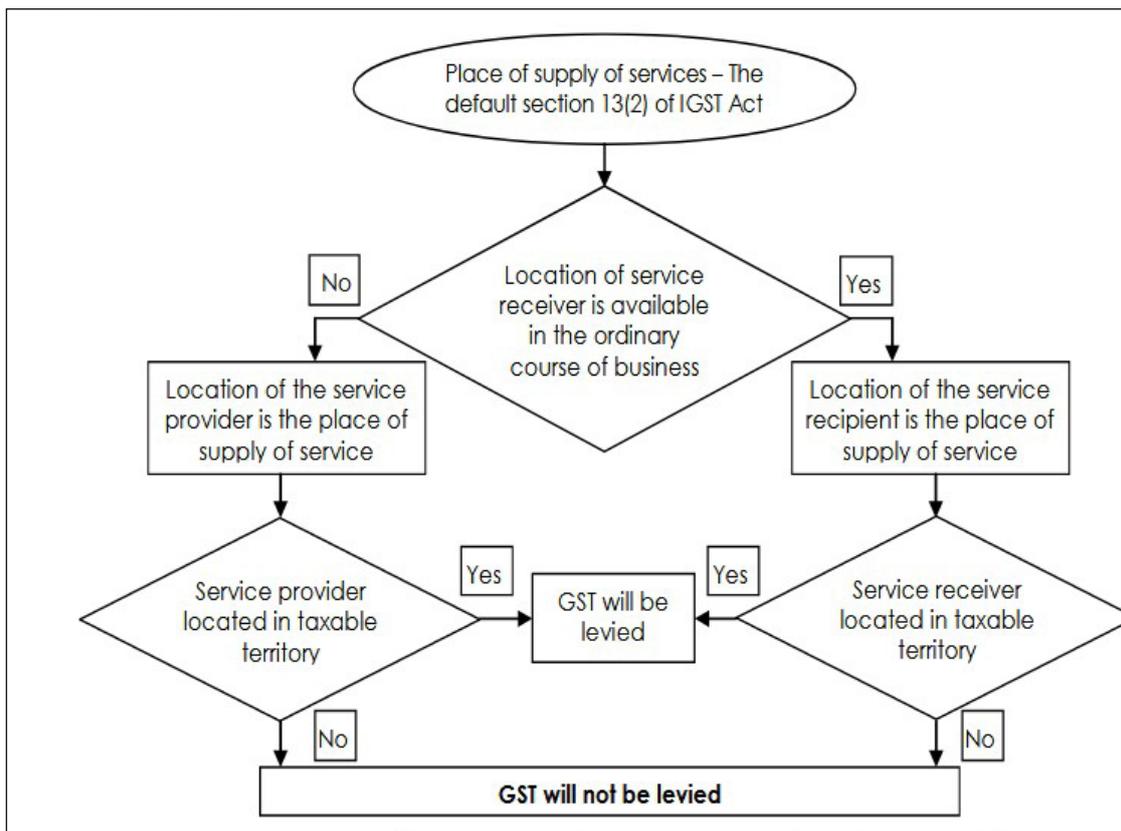
Place of supply of service = Lakshadweep & Chennai

Place of supply of service where location of Supplier of Service or Location of Recipient of Service is outside India [Sec. 13(1) of the IGST Act, 2017]

Services are grouped into

- Default Section 13(2): It is applicable only when sub-sec (3) to (13) of Sec 13 are not applicable.
- Specific Section 13(3) to 13(13)

Default Section 13(2):



Place of supply services on Goods [Sec. 13(3)(a) of IGST Act]:

S. No.	Nature of service	Place of supply of service
1	“in respect of goods that are made physically available, by the receiver to the service provider in order to provide the service”	location where the services are actually performed.
2	service provided by way of electronic mean in relation to tangible goods,	location where the services are actually performed.



Spice Jet company in India gets its aircraft repaired at Chennai Airport, by engineers deputed by Airbus, France an overseas firm who travel from France to Chennai for the purpose.

Place of supply of service = Chennai

Place of supply services on Goods [Sec. 13(3)(b) of IGST Act]:

S. No.	Nature of service	Place of supply of service
1	Services supplied to an individual, represented either as the service receiver or a person acting on behalf of the receiver, which require physical presence of the recipient or the person acting on behalf, with the supplier for the supply of services.	location where the services are actually performed.

A famous actress went to London, and avail cosmetic or plastic surgery services for her nose. Find the place of supply or service.

Place of supply of service = London

Place of supply of services supplied directly in relation to an immovable property [Sec 13(4) of IGST Act]:

Nature of service	Place of Supply of Service
<ul style="list-style-type: none"> • Lease or a right to use, occupation enjoyment or provision of hotel accommodation by a hotel, guest house, club • Construction service • Architects • Interior decorators • Renting of immovable property • Real estate agents • Auctioneers, engineers and similar expert or professional people, relating to land, buildings or civil engineering works etc. 	Where immovable property is located or intended to be located

Mrs. Neelam Goel, an Interior Designer based in Delhi provides her service to an Indian Hotel Chain (which has business establishment in Mumbai) for its newly acquired property in London.

Place of supply of service = Mumbai.

Place of supply of services supplied by way of admission to or organization of [Sec. 13(5) of IGST Act]:

Nature of service	Place of Supply of Service
<ul style="list-style-type: none"> • Cultural • Artistic • Sporting • Scientific • Educational • Entertainment event • Celebration • Conference • Fair • Exhibition • Similar events and • Services ancillary to such admission or organisation 	Where event is actually held.

Mr. Kapil Sharma, a Jalandhar based comedian hosted a comedy show at Singapore with help of event organizer located in Dubai.

Place of supply of service = Singapore.

Services referred u/s 13(3) or (4) or (5) is supplied at more than one location [Sec. 13(6) of IGST Act]:

Where any service stated in sub-sec 3, 4, or 5 of Sec 13 is provided at more than one location, including a location of taxable territory, its place of supply shall be the location in the taxable territory.

The diagram illustrates a service provider, M/s X Ltd. Chennai, providing technical inspection and certification services for a newly developed product of M/s A Inc. U.S.A. The services are supplied at three locations: IN Chennai 20%, IN Cochin 25%, and IN Colombo 55%.

Sec 13(3) or (4) or (5) Services performed in more than one State [Sec. 13(7) of IGST Act]:

In case of Sec 13(3) or (4) or (5) services performed in more than one State or Union Territory, the place of supply of such services shall be taken as deemed in each of the State or Union Territories in proportion to the value of services so provided.

The value of services is required to be determined in terms of the agreement or any reasonable means.



Mr. Harsha a event organiser located in Malaysia undertaken to organize comedy shows of Mr. Bhrami of Hyderabad and Mr. Vadivelu of Chennai in India. The comedy shows are hosted in Telangana, Andhra Pradesh, Tamil Nadu and Pondicherry.

Gross value of contract is ₹ 60 crores.

State	No. of Days	Recipient of Service
Telangana	20	Mr Bhrami
Andhra Pradesh	15	Mr. Bhram
Tamil Nadu	14	Mr. Vadivelu
Pondicherry	01	Mr. Vadivelu
Total	50	

Find the place of supply of services, value of service and person liable to pay tax.

Answer:

Place of Supply of service	Value ₹ in crores	Who is liable to pay GST	Nature of GST
Telangana	24	Mr. Harsha being a non-resident	IGST
Andhra Pradesh	18	Mr. Harsha being a non-resident	IGST
Tamil Nadu	16.80	Mr. Harsha being a non-resident	IGST
Pondicherry	1.20	Mr. Harsha being a non-resident	IGST
Total	60		

Specified Services [Sec. 13(8) of IGST Act]:

Place of supply of services = Location of the service provider

Specified services includes:

- (a) Services provided by a banking company, or financial company, or a NBFC to account holders
- (b) Intermediary services
- (c) Services consisting of hiring of means of transport, other than, –
 - (i) aircrafts, and
 - (ii) vessels except yachts
 upto a period of one month

Mr. S has a permanent residence at Chennai. He has a savings bank account with Chennai Mound Road Branch of State Bank of India. On Aug 1, 2015, Mr. S opened a safe deposit locker with the Chennai Mound Road Branch of State Bank of India. Mr. S went to Singapore for official work in Sep, 2015 and has been residing there since then. Mr. S contends that since he is a non-resident during the year 2017-18 in terms of the Income-tax Act, GST cannot be levied on the locker fee charged by State Bank of India for the year 2017-18.

Place of supply of service = Chennai

Place of provision of a service of transportation of goods other than by way of mail or courier [Sec. 13(9) of IGST Act]

Place of supply of Service = Destination of such Goods

A, C & D'. 'A & B' are destined to Mumbai Port. On account of submission of bill of transshipment product 'A' transshipped to Chennai port as ultimate destination in India and product 'B' transshipped to Srilanka.

Place of supply of service = Chennai

Passenger Transportation Services [Sec. 13(10) of IGST Act]:

The place of supply of service = where the passenger embarks on the conveyance for a continuous journey.



Passengers embarks from New Delhi

Place of supply is New Delhi. Hence, Taxable

Services Provided on Board Conveyances [Sec. 13(11) of IGST Act]:

Any service provided on board a conveyance (air craft, vessel, rail, or roadways bus) will be covered here.

POS = The first scheduled point of departure of that conveyance for the journey.

PLACE OF SUPPLY IN CASE OF ONLINE INFORMATION DATABASE ACCESS AND RETRIEVAL (OIDAR) SERVICES

Online information and database access or retrieval services [Sec. 13(2) of IGST Act]:

POS = Location of the recipient of service

Example 1: Mr. Abhi of Pune, Maharashtra sells 15 boxes to Mr. Kulkarni of Nasik, Maharashtra

Answer:

The place of supply is Nasik, Maharashtra.

Example 2: Mr. Abhi of Pune, Maharashtra sells 15 boxes to Mr. Singh of Punjab

Answer:

The place of supply is Punjab.

Example 3: Mr. Abhi of Hyderabad buys goods from Mr. Ravi of Punjab. The buyer requests the seller to send the goods to Rajasthan

Answer:

The buyer is in Hyderabad , So place of supply is Hyderabad.



Example 4: Mr. Abhi of Hyderabad orders a book from Amazon to be delivered to his brother in Gujarat as a gift. M/s XYZ Ltd. (online seller registered in Karnataka) sends the book accordingly and issues invoice to Mr. Abhi

Answer:

The Buyer in Hyderabad has received the goods. So place of supply is Hyderabad

Example 5: A Steel Company (Bihar) asks M/s SAI Constructions (Chattisgarh) to build a blast furnace in their Bihar steel plant

Answer:

Although M/s SAI Constructions is in Chattisgarh, the goods (blast furnace) is being installed at site in Bihar. So place of supply is Jharkhand

Example 6: Mr. Jakob is travelling from Chennai to Kerala by air. He purchases snacks while on the plane. The airlines is registered in both Chennai and Kerala.

Answer:

Snacks was loaded into the plane at Chennai. So, place of supply is Chennai

Example 7: Mr. Jakob is travelling from Chennai to Kerala by train on behalf of his company registered in Chennai. The train starts journey from Hyderabad and stops at certain stations before Kerala. Mr. Jakob boards the train at Chennai and purchases lunch on board. The lunch had been boarded in Hyderabad.

Answer:

Snacks were loaded into the plane at Hyderabad. So, place of supply is Hyderabad

Example 8: A company imports goods from Malaysia for their company registered in Gujarat

Answer:

Place of supply is Gujarat

Example 9: A company registered in Kolkata exports Indian perfumes to USA

Answer:

Place of supply is Kolkata [N.B – GST will be Exempted]

Mixed Supply

A Diwali gift box consisting of sweets, chocolates, cakes, dry fruits, aerated drink and fruit juices supplied for a single price is a mixed supply. All are also sold separately. Since aerated drinks have the highest GST rate of 28%, aerated drinks will be treated as principal supply and 28% will apply on the entire gift box.

[N.B-Under GST, a mixed supply will have the tax rate of the item which has the highest rate of tax.]

Composite Supply

If a person buys sweets, chocolates, cakes, dry fruits, aerated drink and fruit juices separately and not as a Diwali gift box, then it is not considered a mixed supply. All items will be taxed separately.

Classification, HSN Code

There are in numerous varieties of goods and services. It is not possible to apply one common tax rate to all goods and services. It is also not possible to list all types of goods and services and specify GST rate against each of such goods and services. Hence, the only option is to classify the goods on basis of groups and sub-group and specify GST rate against each sub-group of items. In case of service also only broad description can be given for providing abatements and exemptions to various types of services.

As international trade increased, need was felt to have universal standard system of classification of goods to facilitate trade flow and analysis of trade statistics. Hence, Harmonized Commodity Description and Coding System (Generally referred to as 'Harmonized System of Nomenclature' or simply 'HSN') were developed by World Customs Organization (WCO).

There are certain provisions and rules under GST which are applicable only for goods or only services or for both. Multiple rates may be applied also. So it is important to classify a supply as supply of goods or supply of services.

For goods – HSN Code is used

HSN means Harmonized System of Nomenclature code used for classifying the goods under the GST, Goods and Service Tax. Under GST the dealers of goods are required to follow a 3-tiered structure of HSN.

- Those with a turnover of less than INR 1.5 Crores and under composition scheme need not follow HSN
- Those with a turnover exceeding INR 1.5 Crores but upto INR 5 Crores shall be using the 4 digit HSN code
- Those with a turnover exceeding INR 5 Crores shall be using the 6 digit HSN code
- Those dealers who are into imports or exports shall mandatorily follow the 8 digit HSN codes

HSN codes for goods at 6 digits are universally common. Therefore, common HSN codes apply to Customs and GST

For services – SAC Code is used

SAC code means Services Accounting Code under which services fall under GST are classified. SAC codes are issued by CBIC to uniformly classify each services under GST. Each service has a unique SAC. These SAC codes can be used in invoices.

- Those with a turnover exceeding INR 1.5 Crores but upto INR 5 Crores shall be using the 4 digit SAC code
- Those with a turnover exceeding INR 5 Crores shall be using the 6 digit SAC code



Input Tax Credit

ITC is core provision of GST: Input Tax Credit (ITC) is the core concept of GST as GST is destination based tax. ITC avoids cascading effect of taxes and ensures that tax is collect in the State in which goods or services or both are consumed.

“Input Tax Credit” means credit of ‘Input Tax’ – section 2(56) of CGST Act.

Burden of proof on taxable person availing input tax credit– Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person – section 155 of CGST Act.

Input credit means at the time of paying tax on output, the registered dealer under GST can reduce the tax which has been already paid on inputs.

Example

Tax payable on output (FINAL PRODUCT) is ₹ 500

Tax paid on input (PURCHASES) is ₹ 200

The registered dealer can claim INPUT CREDIT of ₹ 200 and he will deposit ₹ 300 in taxes.

Who can claim ITC?

ITC can be claimed by a person registered under GST subject to fulfillment of following conditions.

- a. The dealer should be in possession of tax invoice or debit note
- b. The said goods/services have been received
- c. Returns have been filed u/s 39.
- d. Payment of tax in cash or through utilization of admissible ITC.
- e. When goods are received in installments ITC can be claimed only when the last lot is received.
- f. No ITC will be allowed if depreciation has been claimed on tax component of a capital good

- A person registered under composition scheme in GST cannot claim ITC.
- **ITC can be** claimed only for business purposes
- ITC will not be available for goods or services exclusively used for:
 - a. Personal use
 - b. Exempt supplies
 - c. Supplies for which ITC is specifically not available

Latest Updates

1st February 2021

Budget 2021 update: Section 16 amended to allow taxpayers' claim of the input tax credit based on GSTR-2A and GSTR-2B. Henceforth, the input tax credit on invoice or debit note may be availed only when the details of such invoice or debit note have been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note.

Earlier all taxpayers claimed ITC [GST on Purchase] on a self-declaration basis in Table 4(a) of GSTR-3B [Reconciliation Statement]. There was no compulsion to reconcile the ITC figure with the GSTR-2B before insertion of above mentioned ITC Rule.

Even if the GSTR-2A (currently with reference to GSTR-2B) reflected an ITC amount lower than the purchase details as per books of accounts, taxpayers could still make their ITC claim in full in the GSTR-3B [Reconciliation Statement], and the unreflected amount was treated as provisional credit. However, after the implementation of the said rule, the provisional ITC amount is restricted only to the extent of 5% of the eligible ITC value already reflected in the GSTR-2B for that period.

Example - If a taxpayer is filing his GSTR-3B for the month of May 2021, here is how he would claim the input tax credit in his GSTR-3B before and after the implementation of the rule.

SI No.	Particulars	Before insertion of New Rule	After insertion of New Rule
A	Eligible ITC available in the Purchase register in Books of Accounts	1,00,000	1,00,000
B	Eligible ITC available in the GSTR-2B [Auto-populated Purchase Register in GST Portal]	60,000	60,000
C	ITC that can be claimed as provisional credit	40,000 [1,00,000 - 60,000]	3,000 (60,000 × 5%)
D = B+C	Total ITC that can be claimed in the GSTR-3B	1,00,000	63,000 [60,000 + 3,000]
E = A-D	ITC not allowed in the GSTR-3B of January 2021	Nil	37,000

ITC on Job Work

A principal manufacturer may send goods for further processing to a job worker. **For example**, a BAG manufacturing company sends half-made BAG to job workers who will make those BAG as saleable BAG. In such a situation the principal manufacturer will be allowed to take credit of tax paid on the purchase of such goods sent on job work.

ITC will be allowed when goods are sent to job worker in both the cases:

1. From principal's place of business
2. Directly from the place of supply of the supplier of such goods

However, to enjoy ITC, the goods sent must be received back by the principal within 1 year (3 years for capital goods).

The details of reversal of ITC will be furnished in GSTR-3B

ITC on Transfer of Business

This applies in cases of amalgamations/mergers/transfer of business. The transferor will have available ITC which will be passed to the transferee at the time of transfer of business.



ITC Provided by Input Service Distributor (ISD)

An Input Service Distributor (ISD) can be the head office (mostly) or a branch office or registered office of the registered person under GST. ISD collects the input tax credit on all the purchases made and distribute it to all the recipients (branches) under different heads like CGST, SGST/UTGST, IGST or cess.

Reversal of Input Tax Credit

ITC can be availed only on goods and services for business purposes. If they are used for non-business (personal) purposes, or for making exempt supplies ITC cannot be claimed. Apart from these, there are certain other situations where ITC will be reversed.

- 1) **Non-payment of invoices in 180 days**– ITC will be reversed for invoices which were not paid within 180 days of issue.
- 2) **Credit note issued to ISD by seller**– This is for ISD. If a credit note was issued by the seller to the HO then the ITC subsequently reduced will be reversed.
- 3) **Inputs partly for business purpose and partly for exempted supplies or for personal use** – This is for businesses which use inputs for both business and non-business (personal) purpose. ITC used in the portion of input goods/services used for the personal purpose must be reversed proportionately.
- 4) **Capital goods for exempted supplies or for personal use** – Capital Goods used exclusively for making exempted OR Capital Goods used exclusively for non-business (personal) purposes.

Note: No ITC will be allowed if depreciation has been claimed on tax component of capital goods.

- 5) **ITC reversed is less than required**- This is calculated after the annual return is furnished. If total ITC on inputs of exempted/non-business purpose is more than the ITC actually reversed during the year then the difference amount will be added to output liability. Interest will be applicable.

ITC is not available in the following cases-

- ITC is not available for Motor vehicles used to transport persons, having a seating capacity of less than or equal to 13 persons (including the driver).
- ITC is not available on vessels and aircraft.

Exception to ITC on motor vehicles/vessels/aircrafts**a) Supply of other vehicles or conveyances, vessels or aircrafts.**

If anyone is in business of supplying cars then ITC will be available.

Example - A car dealer purchases a car for ₹60 lakh plus 16.80 lakh GST and later sold for ₹80 lakhs along with ₹22.40 lakh GST. Since he is a dealer, he can claim ITC of ₹16.80 lakhs and pay only ₹5.60 lakh (22.40 – 16.80).

b) Transportation of passengers

If anyone is in business of providing transportation of passengers then ITC will be allowed on the vehicle purchased.

For example, Rajdeep Tour and Travel Agency purchased a bus for inter-city transport of passengers and in this case ITC will be available.

c) Imparting training on driving, flying, navigating such vehicle or conveyances or vessels or aircrafts, respectively.

A driving school purchases a car to give motor training and in this case the motor training school can claim ITC on the GST paid on the car.

d) Transportation of goods

ITC will be allowed on motor vehicles (and other conveyances) used to transport goods from one place to another.

- ITC is not available for the supply of Food and beverages, Outdoor catering, Beauty treatment, Health services, Cosmetic and plastic surgery.
- No ITC is allowed on services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft.
- No ITC will be allowed on any membership fees for gyms, clubs etc.
- ITC is not available for rent-a-cab, health insurance and life insurance.

Exception to ITC for rent-a-cab, health insurance and life insurance.

- Any services which are made obligatory for an employer to provide its employee by the Government under any current law in force
- ITC is not available in the case of travel, benefits extended to employees on vacation such as leave or home travel concession.
- ITC shall not be available for any work contract services. ITC for the construction of an immovable property cannot be availed, except where the input service is used for further work contract services.

Example - XYZ Contractors are constructing an immovable property. They cannot claim any ITC on the works contract. However, XYZ hires ABC Contractors for a portion of the works contract. XYZ can claim ITC on the GST charged by ABC Contractors.

- No ITC is available for goods/services for construction of an immovable property on his own account. Even if such goods/services are used in the course or furtherance of business, ITC will not be available.
- No ITC would be available to the person who has made the payment of tax under composition scheme in GST law.



- ITC cannot be availed on goods/services received by a non-resident taxable person. ITC is only available on any goods imported by him.
- No ITC will be available for the goods/ services used for personal purposes and not for business purposes.
- No ITC is available for goods lost, stolen, destroyed, written off or given off as gift or free samples.
- ITC will not be available for any tax paid due to fraud cases which has resulted into –
 - Non or short tax payment or
 - Excessive refund or
 - ITC utilised

Fraud cases include fraud or willful misstatements or suppression of facts or confiscation and seizure of goods.
- As per Notification No. 46/2017-Central Tax (Rate), dated 14th November 2017, standalone restaurants will charge only 5% GST but cannot enjoy any ITC on the inputs.

However, restaurants as part of hotels with room tariffs exceeding ₹ 7,500 still continue pay 18% GST and enjoy ITC.

Reconciliation of ITC

ITC claimed by the person is required to be matched with the details specified by his supplier in his GST return. In case of any mismatch, the supplier and recipient would be communicated regarding discrepancies after the filling of GSTR-3B. Several taxpayers are concerned about the issues around non availability of credit. Mismatched credit means –

1. Differences between the amount of credit shown in GSTR- 3B and the GSTR 2A or/and
2. Discrepancies between GSTR-3B and GSTR-1 or/and
3. Differences in the provisional credit claimed and actual credit that is claimable. This situation arises usually during transition stages.

Any differences noticed between these returns will lead to scrutiny notices being issued to the taxpayers in Form GST ASMT-10.

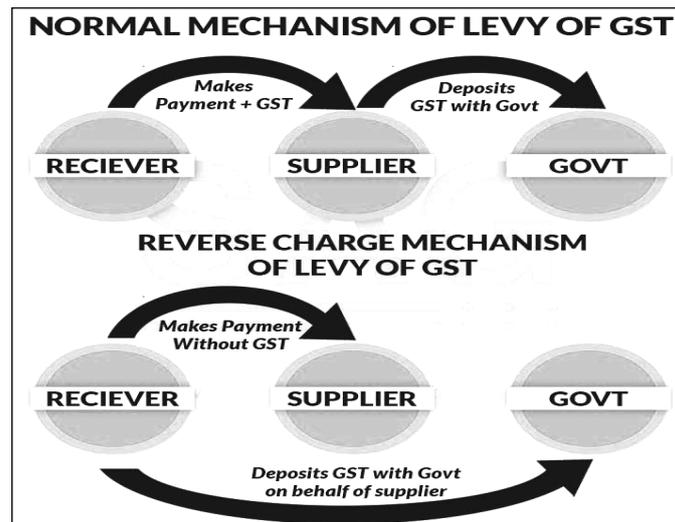
Documents Required for Claiming ITC

The following documents are required for claiming ITC:

1. Invoice issued by the supplier of goods/services
2. The debit note issued by the supplier to the recipient (if any)
3. Bill of entry
4. An invoice issued under certain circumstances like the bill of supply issued instead of tax invoice if the amount is less than Rs 200 or in situations where the reverse charge is applicable as per GST law.
5. An invoice or credit note issued by the Input Service Distributor (ISD) as per the invoice rules under GST.
6. A bill of supply issued by the supplier of goods and services or both.

Concept of reverse charge under GST

- Normally, the supplier of goods or services pays the tax on supply. However in the case of Reverse Charge, the receiver becomes liable to pay the tax.
- The power to levy tax on reverse charge arrives from Section 9(3) of the CGST Act and Section 5(3) of the IGST Act which states that government may notify services on which reverse charge would be applicable.
- For Normal Taxpayers, threshold limit of turnover is ` 20 lakh for GST registration. But under reverse charge the person has to be registered under GST irrespective of the aggregate turnover.
- Tax paid on reverse charge basis will be available for input tax credit if such goods and/ or services are used, or will be used, for business. The recipient (i.e., who pays reverse tax) can avail input tax credit.
- An ISD cannot make purchases liable to Reverse Charge. If the ISD wants to procure such supplies and take the Reverse Charge paid as credit, the ISD should register as a Normal Taxpayer.



The relevant provisions are as under –

Criteria for Reverse Charge is two fold –

- Specified categories of supplies of goods and services.
- Purchase of goods and/or services from Unregistered suppliers.

Service	Provider of Service	GST payable by Service Provider	Recipient of Service	GST payable by Service Provider
Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory other than non-assessee online recipient (OIDAR)	Any person who is located in a non-taxable territory	NIL	Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)	100%



Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road	Goods Transport Agency (GTA)	NIL	<p>(a) any factory registered under or governed by the Factories Act, 1948;</p> <p>(b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in any part of India;</p> <p>(c) any co-operative society established by or under any law;</p> <p>(d) any person registered under CGST/SGST/UTGST Act;</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons.</p> <p>(g) Casual taxable person</p>	100%
Services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly	An individual advocate or firm of advocates	NIL	Any business entity.	100%



Services provided or agreed to be provided by an arbitral tribunal	An arbitral tribunal	NIL	Any business entity.	100%
Sponsorship services	Any person	NIL	Anybody corporate or partnership firm.	100%
Services provided or agreed to be provided by Government or local authority excluding,- (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers	Government or local authority	NIL	Any business entity.	100%
Services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate;	A director of a company or a body corporate	NIL	A company or a body corporate.	100%
Services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	An insurance agent	NIL	Any person carrying on insurance business.	100%
Services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company	A recovery agent	NIL	A banking company or a financial institution or a nonbanking financial company.	100%
Services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	A person located in non-taxable territory to a person located in non-taxable territory	NIL	Importer as defined under clause (26) of section 2 of the Customs Act, 1962.	100%



Transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works	Author or music composer, photographer, artist, etc	NIL	Publisher, Music company, Producer	100%
Radio taxi or Passenger Transport Services provided through electronic commerce operator	Taxi driver or Rent a cab operator	NIL	Any person	100% by Electronic Commerce Operator

Applicability of Reverse Charge Mechanism

1. Supply of certain goods and services specified by the CBIC

As per the powers conferred in section 9(3) of CGST Acts, CBIC has issued a list of goods and services on which reverse charge is applicable. For more details, please follow – <https://assets1.clear-tax-cdn.com/s/img/2021/07/15211403/List-of-Goods-and-Services-notified-under-RCM1.pdf>

2. Supply from an unregistered dealer to a registered dealer

Section 9(4) of the CGST Act states that if an unregistered vendor supplies goods to a person registered under GST, then reverse charge would apply. This means that the GST will have to be paid directly by the receiver instead of the supplier. The registered buyer who has to pay GST under reverse charge has to do self-invoicing for the purchases made. (Section 9(4) of CGST ACT has been amended and the provision is applicable only for specified class of registered persons).

3. Supply of services through an e-commerce operator

As per section 9(5) of the CGST Act states that if a service provider uses an e-commerce operator to provide specified services, the reverse charge will apply to the e-commerce operator and he will be liable to pay GST. This section covers the services such as:

- 1) Transportation services to passengers by a radio-taxi, motor cab, maxi cab and motorcycle through E-Commerce operator like Ola, Uber.
- 2) Providing accommodation services in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator like Oyo and MakeMyTrip is liable for registration due to turnover exceeding the threshold limit.
- 3) Housekeeping services, such as plumbing and carpentering, except where the person supplying such services through electronic commerce operators are liable for registration due to turnover beyond the threshold limit. For example, UrbanClap provides the services of plumbers, electricians, teachers, beauticians etc. In this case, UrbanClap is liable to pay GST and collect it from the customers instead of the registered service providers.

Note: If the e-commerce operator does not have a physical presence in the taxable territory. In that case, a person representing such an electronic commerce operator will be liable to pay tax for any purpose. If there is no representative, the operator will appoint a representative who will be held liable to pay GST.

Input Tax Credit (ITC) under RCM

A supplier cannot take the GST paid under the RCM as ITC. The recipient can avail of ITC on GST amount paid under RCM on receipt of goods or services, only if such goods or services are used or will be used for business purposes.

The recipient cannot use the ITC to pay output GST on goods or services under reverse charge and should be paid in cash only.

Valuation under GST

The value of supply for a transaction is the price or consideration paid by the customer to the supplier. It includes extra charges like shipping and handling, but it does not include GST. Value of supply is important because GST is calculated on the value of the sale. If the value is calculated incorrectly, then the amount of GST charged is also incorrect.

Situation	Value of Supply
Buyer pays the whole price of the products or services in cash.	Consideration - GST on Consideration
Buyer pays the whole price of the products or services completely non-cash payment	Open market value of the products or services-GST on open market value
Buyer pays the whole price of the products or services partially non-cash payment	(Monetary Consideration + In-kind Consideration) - GST on Total Consideration (The value of supply includes cess, billable expenses, subsidies, penalties, and all taxes except GST)
Supply for imported goods	Custom Value + Import Duty
Supply for imported Service	Total Consideration * Taxable Percentage
When items are sold at a discount	Original Value - Discount

Rule of Invoicing

An invoice or a bill is a list of goods sent or services provided, along with the amount due for payment.

Businessman registered under GST needs to issue invoice to purchaser at the time of selling goods/services.

A tax invoice is issued to charge the tax and pass on the input tax credit.

A GST Invoice must have the following mandatory fields-

- Invoice number and date
- Customer name
- Shipping and billing address
- Customer/Recipient (if registered) and taxpayer's GSTIN
- Place of supply
- HSN code/ SAC code
- Item details i.e. description, quantity (number), unit (meter, kg etc.), total value
- Taxable value and discounts



- Rate and amount of taxes i.e. CGST/ SGST/ IGST
- Whether GST is payable on reverse charge basis
- Signature of the supplier

If the recipient is not registered & the value is more than ₹ 50,000 then the invoice should carry:

- name and address of the recipient,
- address of delivery,
- state name and state code

By when Invoice needs to be issued

- Goods (Not Continuous supply) – on or before date of removal /delivery
- Goods (Continuous supply) – on or before date of issue of account statement/payment
- Services – Within 30 days of supply of services
- Services (Bank & NBFC) - Within 45 days of supply of services

Format of Invoice

<u>TAX INVOICE</u>				
Mr. X	GSTIN – 19AABBCCDDEEFFG	Invoice Date – 5.09.2019		
244/1, Jorabagan Road	State – West Bengal	Invoice No. – 4/Sep_2019		
Kolkata- 700042	PAN No. – ABCDF12345			
Customer Name – Mr. Chatterjee		GSTIN of Customer – 19AABBPP		
Address –48/2, Dumdum Road		State – West Bengal		
Kolkata – 700044		PAN No. – ABCDF67891		
Item	HSN/SAC	Quantity	Rate	Total
Supply of Motor Car Parts (Job Work)	995462	2 pcs.	₹4000/-pcs.	₹ 8000
Taxable Value				₹ 8000
CGST @9%				₹ 720
SGST @9%				₹ 720
Invoice Value				₹ 9440
Total Amount in words <u>Rupees Nine Thousand Four Hundred Forty only</u>				
<u>Bank Details of Mr. X for payment</u>				
				For Mr. X
			
				Authorized Signatory

Types of Invoices

1. Bill of Supply –

Dealers have to issue a Bill of Supply when no tax is to be charged on Invoice/GST is not to be recovered from the customers.

Bill of Supply can be issued by –

- **Composition Dealer-**

Composition Dealers has to deposit tax on their sale themselves, they are not allowed to avail the benefit of ITC. from their buyers. So they cannot charge GST in the invoice.

Thus a composition dealer has to raise a Bill of Supply instead of a Tax Invoice.

The composition dealer has to mention the words '*composition taxable person not eligible to collect taxes on supplies*' on the Bill of Supply.

- **Exporters**

An exporter is also not required to charge GST on their invoice because exports are zero-rated. Hence a taxpayer exporting goods can issue a Bill of Supply in place of a tax invoice.

The dealer has to mention the following in their Bill of Supply-

"Supply Meant For Export On Payment Of IGST" or

"Supply Meant For Export Under Bond Or Letter Of Undertaking Without Payment Of IGST"

- **Exempted Goods Supplier**

When a registered dealer supplies exempt goods or services they are required to issue a Bill of Supply.

For example, when a registered taxpayer provides unprocessed agricultural products they have to issue a Bill of Supply instead of a tax invoice.

Bill of Supply must contains –

1. Name, address, and GSTIN of the supplier
2. Bill of Supply number
3. Date of issue
4. If the recipient is registered then the name, address, and GSTIN of the recipient
5. HSN Code of goods or SAC code for services.
6. Description of goods/services
7. Value of the goods/services after adjusting any discount or abatement
8. Signature or Digital Signature of the supplier



Format of Bill of Supply

Mr. X (registered under GST) selling goods to Mr. Dasgupta (Unregistered). Mr. X will issue bill of supply

<u>BILL OF SUPPLY</u>				
Mr. X	GSTIN – 19AABBCCDDEEFFG	Bill Date – 5.09.2019		
244/1, Jorabagan Road	State – West Bengal	Bill No. – 4/Sep_2019		
Kolkata- 700042	PAN No. – ABCDF12345			
Customer Name – Mr. Dasgupta				
Address – 248/2, Jorabagan Road				
Kolkata – 700042				
Item	HSN/SAC	Quantity	Rate	Total
Rice	1006	40 Kg.	₹50/-Kg.	₹ 2000
Total				₹ 2000
Total Amount in words <u>Rupees Two Thousand only</u>				
				For Mr. X
			
				Authorized Signatory

2. Invoice-cum-bill of supply

If a registered person is supplying taxable as well as exempted goods/ services to an unregistered person, then he can issue a single "invoice-cum-bill of supply" for all such supplies.

3. Aggregate Invoice

If the value of multiple invoices is less than ₹ 200 and the buyer are unregistered, the seller can issue an aggregate or bulk invoice for the multiple invoices on a daily basis.

Example, you may A registered person has issued 3 invoices in a day of ₹80, ₹90 and ₹ 120. In such a case, that person can issue a single invoice, totaling to ₹ 290, to be called an aggregate invoice.

4. Debit Note

A debit note is issued by the seller when the amount payable by the buyer to seller increases:

- Tax invoice has a lower taxable value than the amount that should have been charged
- Tax invoice has a lower tax value than the amount that should have been charged

5. Credit Note

A credit note is issued by the seller when the value of invoice decreases:

- Tax invoice has a higher taxable value than the amount that should have been charged
- Tax invoice has a higher tax value than the amount that should have been charged
- Buyer refunds the goods to the supplier
- Services are found to be deficient

For Goods - 3 Copy Invoices are to be issued 1) Original for Recipient, 2) Duplicate for Transporter, 3) Triplicate for assessee.

For Services- 2 Copy Invoices are to be issued 1) Original for Recipient, 2) Duplicate for Supplier.

Few important points regarding issue of Invoice

- In case of reverse charge mechanism, it is to be mentioned in invoice that “*tax is paid on a reverse charge*”
- Invoice serial number must be maintained strictly.

E-Invoicing

It is a new concept in GST, e-invoice mandatory with effect from 1st October 2020 for taxpayers with annual aggregate turnover over ₹500 crore, from 1st January 2021 for taxpayers having an aggregate turnover exceeding ₹100 crore and e-Invoicing applicable from 1st April 2021 for businesses with an aggregate turnover of more than ₹50 crores. The aggregate turnover will include the turnover of all GSTINs under a single PAN, across India.

E-invoicing' or 'electronic invoicing' is a system in which B2B invoices (Business to Business Invoice) are authenticated electronically by GSTIN for further use on the common GST portal.

Under the electronic invoicing system, an identification number will be issued against every invoice by the Invoice Registration Portal (IRP) to be managed by the GST Network (GSTN). The first IRP was launched by the National Informatics Centre at einvoice1.gst.gov.in.

All invoice information will be transferred from this portal to both the GST portal and e-way bill portal in real-time. Therefore, it will eliminate the need for manual data entry while filing GSTR-1 return as well as generation of part-A of the e-way bills, as the information is passed directly by the IRP to GST portal.

The GSTN's e-invoice contains the following parts:

- (1) E-invoice schema:** It consists of the technical field name, description of each field, whether it is mandatory or not, and has a few sample values along with explanatory notes.
- (2) Masters:** Masters will specify the set of inputs for certain fields, that are pre-defined by GSTN itself. It includes fields like UQC, State Code, invoice type, supply type, etc.
- (3) E-invoice template:** The template is as per the GST rules and enables the reader to correlate the terms used in other sheets. The mandatory fields are marked in green and optional fields are marked in yellow.

Generation of QR Code in the e-Invoice

In the e-invoicing system, the QR Code will be used to provide information about a particular invoice in a quick manner, without the need to retrieve such information from an external source, say, the internet. This would serve the following needs:

1. It would help in increasing the efficiency of conducting commerce by using machines to capture the data contained in invoices for quick and accurate input.

2. It would help indirect tax officers to determine whether a particular invoice is valid and contains all the relevant particulars with the use of handheld devices. This is especially useful when they are out on the field.
3. Once the Invoice Registration Portal (IRP) returns the e-invoice to the supplier after assigning the QR Code, the supplier only needs to use the QR Code to generate a PDF of the signed e-invoice.



Information Contained Within the QR Code

The QR Code will be created based on the following parameters:

- GSTIN of the supplier
- GSTIN of the recipient
- Invoice number given by the supplier
- Date of the generation of invoice
- Invoice value
- Number of line items
- HSN Code of the main item
- Unique Invoice Reference Number/Hash

Which are the documents to which QR code applies?

Under the GST law, the e-invoicing scheme made compulsory from 1 October 2020 for those taxpayers having an aggregate turnover more than ₹ 500 crore in the previous financial year. Thus, all those taxpayers will be required to issue invoices under the e-invoicing system in respect of B2B tax invoices, credit notes and debit notes. The e-invoicing system also



requires invoices printed to have a space for QR codes.

In the case of exports and RCM supplies, since tax invoices are required to be issued, the QR code shall also be applicable.

Applicability of QR Code to B2C GST Invoice

Where the aggregate turnover of a supplier in a financial year exceeds Rs 500 crore, he shall be required to have a QR code displayed on B2C invoices raised by him. Where the supplier makes a dynamic QR code available through a digital display, the cross-reference of the payment made through it should be made available.

GST PMT 09

Background of introduction of GST PMT 09

A New Procedure has been implemented to transfer/shift the money available in Electronic Cash ledger, between various major and minor heads of GST.

Taxpayers deposit money using challan and the paid amount gets credited in the particular head in the Electronic Cash ledger and the same can be utilized in settling liabilities of that head only.

In case a taxpayer deposited any amount under a major head i.e. IGST, CGST, SGST/UTGST and Cess or minor head i.e. Tax, Interest, Penalty, Fee and Others, they can then utilize this amount for discharging their liabilities only under that major head and minor head.

Sometimes, inadvertently, the taxpayer pays the amount under the wrong head and it cannot be used to discharge the liabilities which may be due in another head.

In such cases taxpayers can claim the refund of the amount which may have been deposited under wrong head in GST by filing a refund application in FORM RFD-01 under the category "Excess balance in electronic cash ledger".

The process of filing refund claim and its disbursement can sometimes lead to blockage of funds for the taxpayer.

Hence, Form GST PMT-09 is now available on GST portal and it enables a taxpayer to make intra-head or inter-head transfer of amount available in Electronic Cash Ledger.

A taxpayer can file GST PMT 09 for transfer of any amount of tax, interest, penalty, fee or others available under one (major or minor) head to another (major or minor) head in the Electronic Cash Ledger. Form GST PMT 09 provides flexibility to taxpayers to make multiple transfers from more than one Major/Minor head to another Major/Minor head if the amount is available in the Electronic Cash Ledger.

Procedure to file GST PMT 09

To file Form GST PMT-09 taxpayers are required to login on GST portal with valid credentials and navigate to **Services > Ledgers > Electronic Cash Ledger > File GST PMT-09 For Transfer of Amount** option. After Form GST PMT-09 is filed:

ARN is generated on successful filing of Form GST PMT-09.

An SMS and an email is sent to the taxpayer on his registered mobile and email id.

Electronic Cash ledger will get updated after successful filing of Form GST PMT-09.

Filed form GST PMT-09 will be available for view/download in PDF format.

For more details of practical approach, please click on –

https://tutorial.gst.gov.in/userguide/ledgers/index.htm#t=Manual_pmt09.htm

REGISTRATION AND E-WAY BILL

Registration under GST

Person Liable For Obtaining GST Registration -

- Every person exclusively engaged in supply of services and whose aggregate turnover exceeds ₹10 lakhs in case of the States of Manipur, Mizoram, Nagaland and Tripura and whose aggregate turnover exceeds ₹ 20 lakhs for rest of States, shall be liable to be registered.
- Every person exclusively engaged in supply of goods and whose aggregate turnover in a financial year exceeds ₹ 20 lakh in case of the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand and whose aggregate turnover exceeds ₹40 lakhs (for rest of the States), shall be liable to be registered.
- Taxpayers may opt for multiple registrations within a State/Union territory in respect of multiple places of business located within the same State/Union territory.

Persons not liable for GST Registration

- Persons engaged exclusively in the business of supplying goods or services or both which are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;
- An agriculturist, to the extent of supply of produce out of cultivation of land.
- Persons making only reverse charge supplies, the tax on which is liable to be paid on reverse charge basis by the recipient.
- The person engaged in making **inter-state supplies of taxable services** and having an aggregate turnover of less than INR 20 Lakhs or INR 10 Lakhs in case of special category states, in a financial year.
- Persons making **inter-state taxable supplies of notified goods** and having an aggregate turnover of up to INR 20 Lakhs or INR 10 Lakhs i.e. handicraft goods, notified products made by the craftsmen.
- Casual taxable persons making **inter-state taxable supplies of notified goods** and having an aggregate turnover of up to INR 20 Lakhs or INR 10 Lakhs i.e. handicraft goods, notified products made by the craftsmen.
- Job workers making **inter-state taxable supplies of services to a registered person** and having an aggregate turnover of up to INR 20 Lakhs or INR 10 Lakhs other than services in relation to jewellery, goldsmiths, silversmiths.



- Persons making supplies of services, other than supplies specified u/s 9(5), through an E-Commerce Operator and having an aggregate turnover of up to INR 20 Lakhs or INR 10 Lakhs.

PERSONS REQUIRING REGISTRATION WITHOUT THRESHOLD LIMIT OF ₹ 20/10 LAKHS

- Persons making any inter-State taxable supply of goods [In case of supply of services, person making inter-State supply of services is not required to register if his aggregate turnover is less than ₹ 20/10 lakhs – Notification No.10/2017-IT dated 13-10-2017].
- Casual taxable persons making taxable supply.
- Persons who are required to pay tax under reverse charge.
- Persons who are required to pay tax under section 9(5) [electronic commerce operators]
- Non-resident taxable persons making taxable supply.
- Persons who are required to deduct tax under section 51 (TDS), whether or not separately registered under the CGST/SGST Act [Thus, separate registration is required for TDS purposes]
- Persons who supply goods or services or both on behalf of other taxable persons whether as an agent or otherwise.
- Input service distributor whether or not separately registered under the CGST/SGST Act [Thus, separate registration is required for ISD purposes]
- Persons who supply goods or services or both, other than supplies specified under section 9(5), through such electronic commerce operator who is required to collect tax under section 52 [Under section 9(5) of CGST Act, Government can notify e-commerce operators who will be liable to pay entire GST]. However, persons who are suppliers of service and supplying services through e-commerce operator are not required to register under GST if their aggregate turnover is less than ₹ 20 lakhs per annum (₹10 lakhs in case of specified States) – Notification No.65/2017-CT dated 15-11-2017. This relaxation is not applicable to supplier of goods.
- Every electronic commerce operator.
- Every person supplying online information and database access or retrieval services (OIDAR) from a place outside India to a person in India, other than a registered taxable person [Thus, if a person is already registered under GST, separate registration is not required]and
- Such other person or class of persons as may be notified by the Central Government or a State Government on the recommendations of the GST Council.

PROVISIONS OF REGISTRATION IN GST EFFECTIVE FROM 1ST APRIL 2019

Provisions Before 1st April 2019	Provisions After 1st April 2019
Threshold Limit for Registration in case of goods (allover India) <i>except persons engaged in making Supplies in the state of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand – ₹ 20 lakhs</i>	Threshold Limit for Registration in case of goods (allover India) <i>except persons engaged in making Supplies in the state of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand – ₹ 40 lakhs *</i>



Threshold Limit for Registration in case of Services <i>except persons engaged in making Supplies in the state of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telengana, Tripura, Uttrakhand – ₹ 20 lakhs</i>	Threshold Limit for Registration in case of Services <i>except persons engaged in making Supplies in the state of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telengana, Tripura, Uttrakhand – ₹ 20 lakhs</i>
Threshold Limit for Registration in case of Goods & Services <i>engaged in making Supplies in the state of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telengana, Tripura, Uttrakhand – ₹ 10 lakhs</i>	Threshold Limit for Registration in case of Goods & Services <i>engaged in making Supplies in the state of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telengana, Tripura, Uttrakhand – ₹ 10 lakhs</i>

* Threshold Limit for Registration in case of Goods- ₹ 40 lakhs is not applicable in following cases-

- Persons required to take compulsory registration under section 24 (Example – Online Sale, E-Commerce Operator)
- Persons engaged in supply of Ice Cream and other edible ice, whether or not containing cocoa, Pan Masala, Tobacco and manufactured tobacco substitutes.

Effective date of Registration

The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within 30 days from such date – Rule 10(2) of CGST Rules, 2017.

However, if application for registration was submitted by the applicant after the expiry of 30 days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration Rule 10(3) of CGST Rules, 2017.

Revised Invoice for the period between date of commencement of business and date of registration – If application for GST registration is made within 30 days from the date of the person was liable to pay GST, he can issue revised invoices for GST for the period prior to registration. The provisions are contained in Rule 53(2) of CGST and SGST Rules, 2017.

Penalty for not registering under GST

An offender not paying tax or making short payments (genuine errors) has to pay a penalty of 10% of the tax amount due subject to a minimum of ₹10,000.

The penalty will at 100% of the tax amount due when the offender has deliberately evaded paying taxes.

Multiple Registrations under GST

Persons having business in SEZ area has to apply for separate registration as distinct from his place of business located outside the SEZ

Voluntary Registration

A person though not liable to be registered may get himself registered voluntarily and all provisions of CGST Act will be applicable to that registered person. Voluntary registration can be cancelled any time. Tax must be paid once voluntary registration is granted by the GST Department even if annual turnover is less than ₹ 20 Lakhs.

Registration by Casual Taxable Person

Casual taxable person means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business whether as principal, agent or in any other capacity, in a state/union territory/where he had no fixed place of Business. Provision for casual registration is optional. Provision of casual registration may be useful in case where a taxable person is participating in exhibition in other state and would like to make sales from that place.

Casual Taxable Person shall apply for registration at least 5 days prior to the commencement of business.

Registration by Non Resident Taxable Person

Non Resident taxable person means any person who occasionally undertakes transactions involving supply of goods or services or both whether as principal or agent or in any other capacity but who has no fixed place of business or residence in India.

Non Resident Taxable Person shall apply for registration at least 5 days prior to the commencement of business.

ILLUSTRATIONS:

Question: Pari & Sons is an unregistered dealer. On 10th August, 2017 aggregate turnover of Pari & Sons exceeded ₹20,00,000. The firm applied for registration on 27th August, 2017 and was granted the registration certificate on 1st September, 2017. Under CGST Rules, 2017, you are required to advise Pari & Sons as to what is the effective date of registration in its case. It has also sought your advice regarding period for issuance of revised taxinvoices.

Answer: 10th August, 2017 as application was filed within 30 days.

Question: Determine the effective date of registration in the following instances –

- (i) The aggregate turnover of Madhu Ltd., engaged in taxable supply of services in the State of Punjab, exceeded ₹ 20 lakhs on 25th August, 2017. It applies for registration on 19th September, 2017 and is granted registration certificate on 29th September, 2017
- (ii) What will be your answer, if in the above scenario Madhu Ltd., submits the application for registration on 27th September, 2017 and is granted registration on 5th October, 2017?

Answer: (i) 25-8-2017 as he applied within 30 days

(ii) 5-10-2017 as he did not apply within 30 days – Rule 10 of CGST Rules.

Question: Determine the effective date of registration under CGST Act, 2017 in respect of the following cases with explanation:

- (i) The aggregate turnover of Varun Industries of Mumbai has exceeded ₹ 20 lakhs on 1st August 2017. It submits the application for registration on 20th August, 2017. Registration certificate granted on 25th August, 2017.
- (ii) Sweta InfoTech Services are the provider of internet services in Pune. The aggregate turnover of them exceeds ₹ 20 lakhs on 25th September, 2017.



It submits the application for registration on 27th October, 2017. Registration certificate is granted on 5th November 2017.

Answer: (i) 1-8-2017 (ii) 5-11-2017 – Rule 10 of CGST Rules

GST No. Format

Each taxpayer is assigned a state-wise PAN-based 15-digit Goods and Services Taxpayer Identification Number (GSTIN).

Here is a format of GSTIN:

- ◆ The first two digits represent the state code as per Indian Census 2011.
- ◆ The next ten digits will be the PAN number of the taxpayer
- ◆ The thirteenth digit will be assigned based on the number of registration within a state
- ◆ The fourteenth digit will be Z by default
- ◆ The last digit will be for check code. It may be an alphabet or a number.

Documents Required

For Proprietorship Concern

- ◆ PAN No. of Proprietor
- ◆ Adhaar No. of Proprietor
- ◆ Photo of Proprietor (Scanned Photo)
- ◆ Business Address Proof (Scanned Photo)
 - ✓ *If the business is situated at proprietor's own place-(Anyone)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
 - ❖ Legal ownership document
 - ✓ *If the place of business is rented/leased-(Anyone of first 3 items and last one is must)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
 - ❖ Rent / Lease agreement
 - ✓ *If the place of business is shared-(Anyone)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
 - ❖ Legal ownership document
 - ❖ Consent Letter



- ◆ Proof of Details of Bank Accounts {(Scanned Photo)}- (Any One)
 - ✓ Cancelled Cheque (Savings Bank Account Cheque or Current Account Cheque/ Cash Credit Account Cheque) with Signature of Proprietor[Stamp of Proprietorship Company is not mandatory]
 - ✓ First page of Pass Book
 - ✓ Bank Statement

For Partnership Concern

- PAN No. of Partnership Concern
- PAN No. of all Partners
- Adhaar No. of all Partners
- Photo of all Partners(Scanned Photo)
- Partnership Deed
- Authorization Letter
- Photo of Authorized Signatory
- Business Address Proof(Scanned Photo)
 - ✓ *If the business is situated at proprietor's own place-(Anyone)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
- Legal ownership document
 - ✓ *If the place of business is rented/leased-(Anyone of first 3 items and last one is must)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
 - ❖ Rent / Lease agreement
 - ✓ *If the place of business is shared-(Anyone)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
 - ❖ Legal ownership document
 - ❖ Consent Letter
- Proof of Details of Bank Accounts {(Scanned Photo)}- (Any One)
 - ✓ Cancelled Cheque ((Savings Bank Account Cheque or Current Account Cheque/ Cash Credit Account Cheque) with Signature of Authorized Signatory and stamp of Partnership Company
 - ✓ First page of Pass Book
 - ✓ Bank Statement



For Private Limited Company /Public Company

- ◆ Certificate of Incorporation
- ◆ PAN Details of Company
- ◆ Memorandum of Association (MOA) /Articles of Association(AOA)
- ◆ PAN & Adhaar Details of Promoter/Partner
- ◆ Photo of the Promoter/Partner
- ◆ Authorization Letter
- ◆ Photo of Authorized Signatory
- ◆ Business Address Proof(Scanned Photo)
 - ✓ *If the business is situated at own place-(Anyone)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
 - Legal ownership document
 - ✓ *If the place of business is rented/leased-(Anyone of the first 3 items and last one is mandatory)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
 - ❖ Rent / Lease agreement
 - ✓ *If the place of business is shared-(Anyone)*
 - ❖ Electricity Bill
 - ❖ Property Tax Receipt
 - ❖ Municipal Khata Copy
 - ❖ Legal ownership document
 - ❖ Consent Letter
- ◆ Proof of Details of Bank Accounts {(Scanned Photo)}– (Any One)
 - ✓ Cancelled Cheque (Savings Bank Account Cheque or Current Account Cheque/ Cash Credit Account Cheque) with Signature of Authorized Signatory and stamp of Company
 - ✓ First page of Pass Book
 - ✓ Bank Statement

Consent Letter

If electric bill or property tax receipt which would be used as business address proof is in the name of person other than proprietor or partner or company, then consent letter is required.



Format of Consent Letter

Suppose Mr. Y running his business M/S ABC Pvt. Ltd wants to take GST Registration .But his electric bill which he wants to use as Business

Address Proof is in the name of Mr. X, then Mr. X will give a consent letter to Mr. Y and Mr. Y will upload that consent letter along with electric bill as business address proof.

This consent letter may be on plain paper or on stamp paper amounting to ₹ 10

Letter of Consent

I, Mr. X, the owner of the property situated at 244/1, Sethbagan Road, Dumdum, Kolkata- 700 030. I hereby declare that I am giving consent to Mr. Y to carry on business in the trade name of M/S ABC Pvt. Ltd. in my premises mentioned above.

Owner Name

Mr. X

Signature

244/1, Sethbagan Road, Dumdum, Kolkata- 700030

Authorization Letter

In case of Partnership or Company, there are two or more partners/directors. One of them is treated as authorized signatory and for that purpose other partners/directors have to authorize that person. That authorized letter in the company letterhead is to be uploaded at the time of registration.

Suppose in a partnership company, there are two partners, Mr. A & Mr. B

Mr. A will authorize MR. B

M/S XYZ Pvt. Ltd.

244/1, Sethbagan Road, Dumdum, Kolkata- 700030

Date – 5.03.2019

Authorization Letter

To whom it may concern

I, Mr. A, S/O Mr. Mr. D, PAN NO. (Pan No. of Mr. A) declare that I am the partner of M/S XYZ Pvt. Ltd. having PAN(Pan No. of Business) of my Business and registered address of my business 244/1, Sethbagan Road, Dumdum, Kolkata- 700 03.

I do hereby authorize Mr. B as authorized signatory for IGST, CGST & SGST Matter. All acts done by him in good faith & further interest on business are binding on us.

Thanking You

For M/S XYZ Pvt. Ltd.

(Seal of Company)

Signature of Mr. A

Signature of Mr. B



Registration Procedure

STEP-BY-STEP GUIDE TO GST REGISTRATION THROUGH AADHAAR AUTHENTICATION

It is important to ensure that the user's Aadhaar has an updated registered mobile number and email for expeditiously completing the process.

For below category of persons Aadhaar authentication process has been introduced for application of **GST Registration in Form GST REG - 01**

1. Normal Taxpayer
2. Composition Dealer
3. Casual Taxable Person
4. Input Service Distributor (ISD) SEZ Developer/ SEZ Unit

In the process, Authorised signatory (all businesses), Managing and Authorised partners of a partnership firm and Karta of an Hindu undivided family, applying for new registration, can opt for e-KYC authentication of their Aadhaar number. The authentication process is optional and not mandatory.

For cases who do not provide their Aadhaar or cases where Aadhaar authentication fails, are subjected to site verification by the tax department. Registration Authority may proceed to grant registration, on the basis of documents submitted while obtaining registration.

Time limit for Grant of Deemed Registration (Automatic Registration)

SL. No	Category	Time for grant of registration
1.	On Successful Authentication of Aadhaar	Deemed approval in 3 days
2.	On not opting for Authentication of Aadhaar or failure of Aadhaar Authentication and no SCN is issued by officer.	Deemed approval in 21 days

GST REGISTRATION

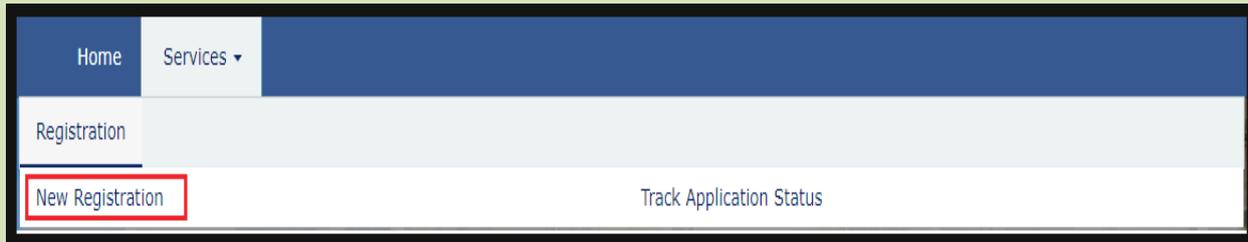
STEP – 1

Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.

STEP – 2

Click the **Services > Registration > New Registration** option.

Alternatively, you can also click **REGISTER NOW** link.



THE APPLICATION FORM IS DIVIDED INTO TWO PARTS AS PART - A AND PART - B.

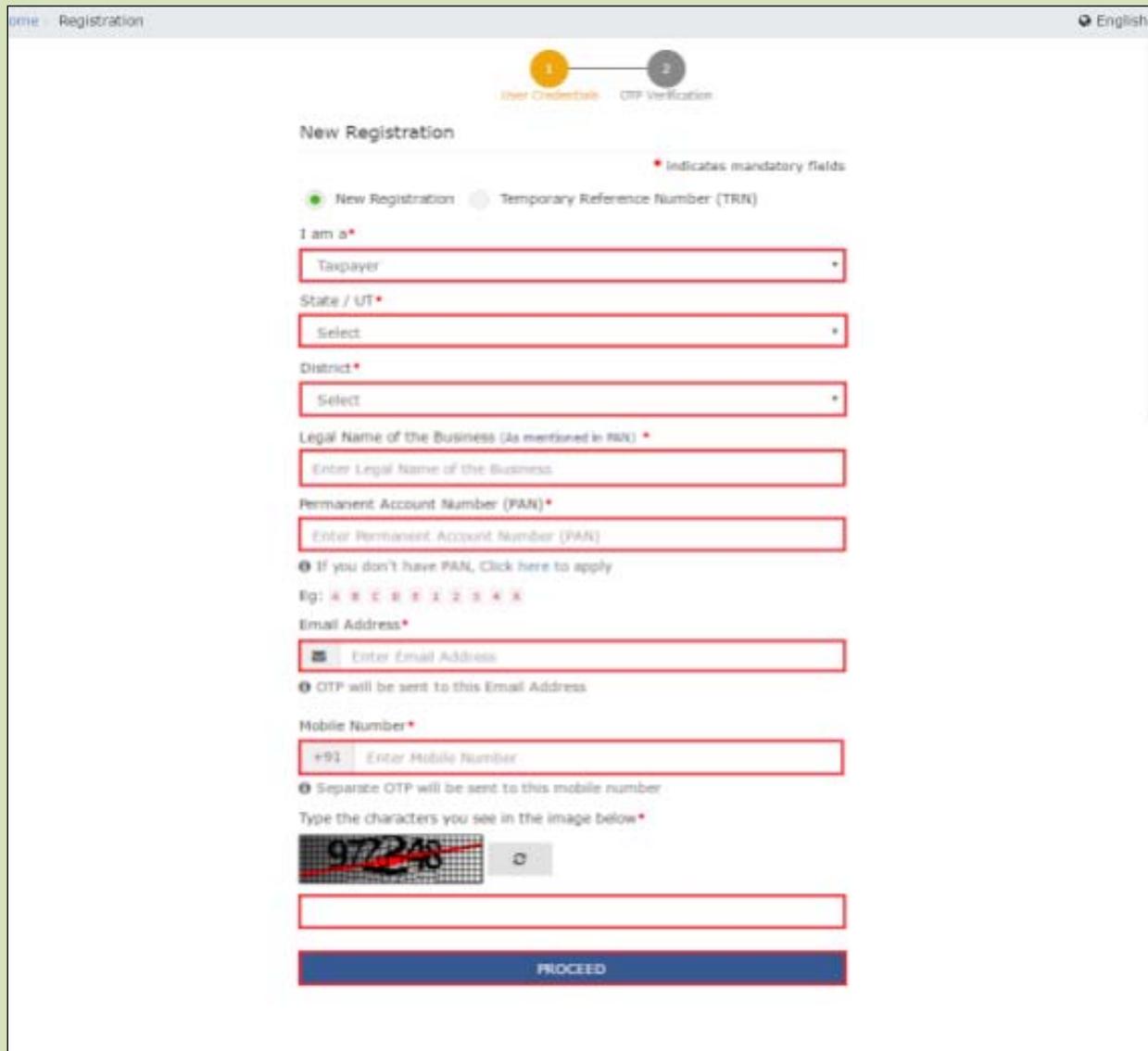
PART – A

STEPS

3. The New Registration page is displayed. Select the New Registration option.
4. In the **I am a** drop down list, select the Taxpayer as the type of taxpayer to be registered.
5. In the **State/UT and District** drop down list, select the state for which registration is required and district.
6. In the **Legal Name of the Business (As mentioned in PAN)** field, enter the legal name of your business/entity as mentioned in the PAN database.
7. In the **Permanent Account Number (PAN)** field, enter PAN of your business or PAN of the Proprietor.
 - a. PAN is mandatory for registration with GST.
 - b. In case you don't have PAN, you can apply for PAN. To do so, click the here link.
8. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.
9. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.

Note: Different One Time Password (OTP) will be sent on your email address and mobile number you just mentioned for authentication.

10. In the **Type the characters you see in the image below** field, enter the **captcha text**.
11. Click the **PROCEED** button.



Registration

English

1 User Credentials 2 OTP Verification

New Registration

* Indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a*

Taxpayer

State / UT*

Select

District*

Select

Legal Name of the Business (As mentioned in PAN) *

Enter Legal Name of the Business

Permanent Account Number (PAN) *

Enter Permanent Account Number (PAN)

If you don't have PAN, Click here to apply

Eg: A B C D E F I J K L M N O P Q R S T U V W X Y Z

Email Address*

Enter Email Address

OTP will be sent to this Email Address

Mobile Number*

+91 Enter Mobile Number

Separate OTP will be sent to this mobile number

Type the characters you see in the image below *

97248

PROCEED

The OTP Verification page is displayed.

12. In the Mobile OTP field, enter the OTP you received on your mobile number. OTP is valid only for 10minutes.
13. In the Email OTP field, enter the OTP you received on your email address. OTP is valid only for 10minutes.

Note:

OTP sent to mobile number and email address are separate.

In case OTP is invalid, try again by clicking the Click here to resend the OTP link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.

14. Click the **PROCEED** button.

Home Services Notifications & Circulars Acts & Rules Grievance

Home Registration Verify English

User Credentials OTP Verification

Verify OTP

• indicates mandatory fields

Mobile OTP *

Enter OTP sent to your mobile number

Email OTP *

Enter OTP sent to your Email Address

Need OTP to be resent? Click here

BACK PROCEED

The system generated Temporary Reference Number (TRN) is displayed.

Note: You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number.

15. Click the **PROCEED** button.

Alternatively, you can also click Services > Registration > New Registration option and select the Temporary Reference Number (TRN) radio button to login using the TRN.

Home Services Notifications & Circulars Acts & Rules Grievance

Home Registration Verify English

You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 291700001721TRN.

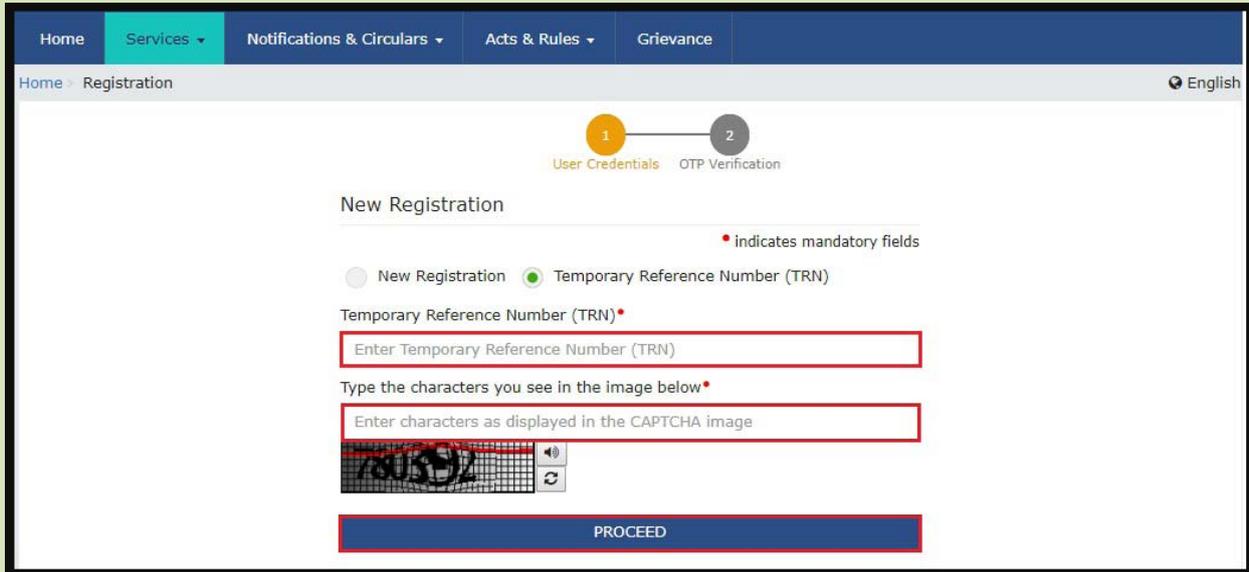
Using this TRN you can access the application from My saved Applications and submit on GST Portal: Part B of the application form needs to be completed within 15 days, i.e. by ' 09/07/2017 ' using this TRN.

PROCEED

PART – B

STEPS

1. In the **Temporary Reference Number (TRN)** field, enter the TRN generated and enter the captcha text as shown on the screen.
2. Click the **PROCEED** button. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step.



The screenshot shows the 'New Registration' page. At the top, there is a navigation bar with 'Home', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. Below this, the page title is 'Home Registration' and the language is set to 'English'. A progress indicator shows two steps: '1 User Credentials' and '2 OTP Verification'. The 'Temporary Reference Number (TRN)' option is selected. There are two input fields: 'Enter Temporary Reference Number (TRN)' and 'Enter characters as displayed in the CAPTCHA image'. A CAPTCHA image is shown below the second field. A 'PROCEED' button is at the bottom.

3. In the Mobile / Email OTP field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.

Note:

OTP sent to mobile number and email address are same. In case OTP is invalid, try again by clicking the [Need OTP to be resent](#) > Click here link. You will receive the OTP on your registered mobile number or email ID again.

Enter the newly received OTP again.

4. Click the **PROCEED** button.

5. The My Saved Application page is displayed. Under the Action column, click the Edit icon (icon in Blue Square with white pen).

Note: Notice the expiry date shown below in the screenshot. If the applicant doesn't submit the application within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days. The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
24/06/2017	GST REG-01	Application for New Registration	09/07/2017	Draft	

Track Application Status
You do not have any submitted applications

The Registration Application form with various tabs is displayed.

On the top of the page, there are ten tabs as Business Details, Promoter/ Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, Bank Accounts, State Specific Information and Verification. Click each tab to enter the details.

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	22/03/2017	07/03/2017	5%

• Indicates mandatory fields



Business Details Tab

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

1. In the Trade Name field, enter the trade name of your business.
Note: Trade name of the business is different from the legal name of the business.
2. In the Constitution of Business drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.
3. In the District and Sector/ Circle / Ward / Charge/ Unit drop-down list, select the district and sector/circle/ward/charge/unit number of your business.
4. In the Commissionerate Code, Division Code and Range Code drop-down list, select the appropriate choice.
Note: In case you don't know the Center Jurisdiction, click the link to know about your Center Jurisdiction.
5. In the Option for Composition field, select Yes in case you want to opt for the composition scheme, or else select No.

In case of Yes

- Select the checkbox for accepting the declaration for opting for Composition scheme.

Note:

- ❖ A regular taxpayer can opt under the Composition Scheme if the
 - ❖ Taxpayer expects likely aggregate turnover will remain below the threshold limit specified for availing the composition scheme.
6. Select the Date of commencement of Business using the calendar.
 7. Select the Date on which liability to register arises using the calendar.

Note:

- ❖ The registration for a normal taxpayer shall be effective from the date on which the person becomes liable for registration if he files the application for new registration within 30 days from the date on which the liability to register arises. However, in case of delay in filing of application of New Registration, the date of liability to register remains same but effective date of registration shall be the date of grant of registration.
 - ❖ A casual taxable person shall electronically submit an application at least five days prior to the commencement of business.
 - ❖ In case of Casual Taxpayer, date on which liability to register arises is auto filled.
 - ❖ In case of Reason to obtain Registration selected as Voluntary Basis, this field is disabled and visible.
8. In the Are you applying for registration as a casual taxable person? field, select Yes in case you are a casual dealer, or else select No

In case of Yes

- In the Estimated supplies and Estimated Net Tax Liability field, enter the estimated turnover and Net Tax Liability.
- The casual taxpayer may opt to pay the estimated tax liability by clicking the CREATE CHALLAN button.

Note:

- ❖ Casual taxable person means a person who occasionally undertakes transactions involving supply of goods and/ or services in a taxable territory where he has no fixed place of business.
 - ❖ A person applying for registration as a casual taxable person while submitting the Application form creates a Challan and a Provisional GSTIN is generated by the GST Portal for making advance deposit of tax and the acknowledgement is issued electronically only after the deposit is made in the electronic cash ledger.
9. In the Reason to obtain registration drop-down list, select the reason of liability to obtain registration for your business.
 10. In the Indicate Existing Registrations section, select the existing registration type, Registration No. and Date of Registration. Click the Add button.

Note:

- ❖ You can include registration type as Central Sales Tax Registration Number, Central Excise Registration Number, Service Tax Registration Number etc.
11. Click the SAVE & CONTINUE button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form



Dashboard Business Details
English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	24%

- Business Details
- Proprietor / Partners
- Authorized Signatory
- Authorized Representative
- Principal Place of Business
- Additional Places of Business
- Goods and Services
- State Specific Information
- Aadhaar Authorization
- Verification

* Indicates mandatory fields

Details of your Business

Legal Name of the Business PALSEN SHERA	Permanent Account Number (PAN) GDDPSS6B2K
Trade Name <input type="text" value="Enter Trade Name"/>	Constitution of Business (Select Appropriate)* <input type="text" value="Select"/>
Name of the State Delhi	District* <input type="text" value="Select"/>
Sector / Circle / Ward / Charge / Unit* <input type="text" value="Select"/>	State Jurisdiction ward

Center Jurisdiction ([Refer the link](#) for Center Jurisdiction)

Commissionerate Code* <input type="text" value="Select"/>	Division Code* <input type="text" value="Select"/>	Range Code* <input type="text" value="Select"/>
--	---	--

Are you applying for registration as a casual taxable person?

Option For Composition

Reason to obtain registration* <input type="text" value="Select"/>	Date of commencement of Business* From: <input type="text" value="DD/MM/YYYY"/>	Date on which liability to register arises* <input type="text" value="DD/MM/YYYY"/>
---	--	--

Indicate Existing Registrations

Type of Registration <input type="text" value="Select"/>	Registration No. <input type="text" value="Enter Registration Number"/>	Date of Registration <input type="text" value="DD/MM/YYYY"/>	<input type="button" value="+ ADD"/> <input type="button" value="X CANCEL"/>
---	--	---	--

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	19/04/2017	04/04/2017	32%

Business Details ✓	Promoter / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Places of Business	Goods and Services	Bank Accounts	State Specific Information	Verification
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Promoter/ Partners tab

This tab page displays the details of the stakeholders chosen in the constitution of business detail. You can enter details of upto 10 Promoters or Partners.

1. In the Personal Information section, enter the personal details of the stakeholder like name, date of birth, address, mobile number, email address and gender.
2. In the Identity Information section, enter the official information of the stakeholder.
 - ❖ In the Designation / Status field, enter the designation of the stakeholder.
 - ❖ In the Director Identification Number (DIN) field, enter the DIN of the stakeholder issued by Ministry of Corporate Affairs. This number is not mandatory in case of proprietorship.

Note:

- DIN number is mandatory in case of:
 - Private Limited Company
 - Public Limited Company
 - Public Sector Undertaking
 - Unlimited Company
 - Foreign Company registered in India
- ❖ In case you are a citizen of India, select Yes or else select No. In case of NO, In the Passport Number field, enter the passport number.
- ❖ In the Permanent Account Number (PAN) field, enter the PAN of the stakeholder.
- ❖ In the Aadhaar Number field, enter the Aadhar number of the stakeholder.

Note:

If you provide your Aadhaar here, (other than companies / LLP) you can sign your returns etc. using e-Sign based on Aadhaar without requirement of Digital Signature if you are also the authorized signatory.

3. In the Residential Address in India section, enter the address details of the stakeholder. Based on the State selected, select the district and enter the corresponding pin code.
4. In the Document Upload section, click the Choose file button. Navigate and upload the photograph of the stakeholder.

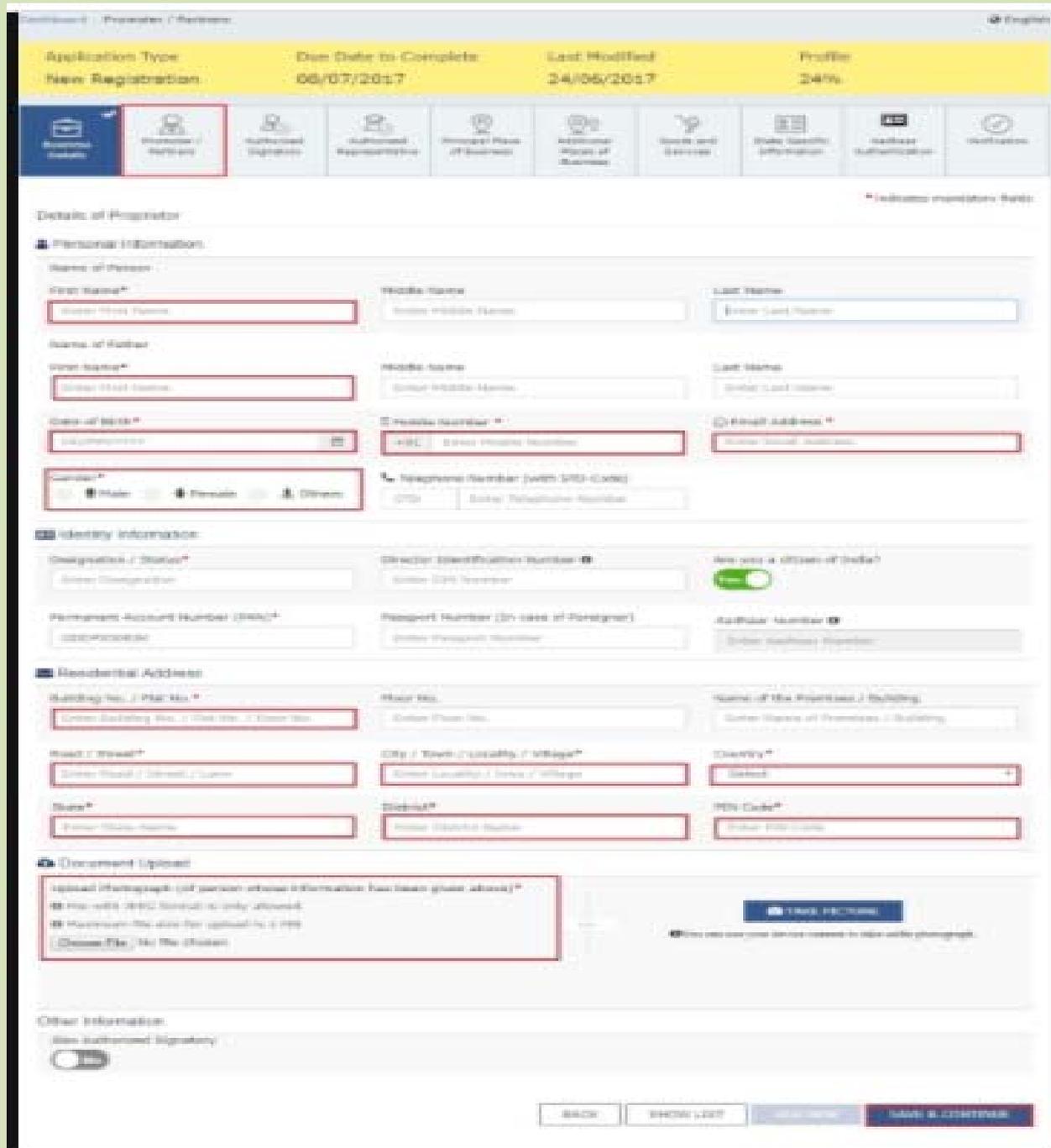
Note:

You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

5. In case the promoter or partner is also the authorized signatory, select the Also Authorized Signatory as Yes and details will be auto-populated in the Authorized Signatory tab.
6. Click the SAVE & CONTINUE button.

Note:

To add more details of promoter or partner, click the ADD NEW button and repeat the steps each time after adding the details of the stakeholder



The screenshot displays the 'Details of Promoter' form in the GST registration portal. The form is divided into several sections:

- Personal Information:** Includes fields for First Name, Middle Name, Last Name, Date of Birth, PAN, and Email Address. There are also radio buttons for Gender (Male, Female, Other).
- Identity Information:** Includes fields for Designation/Status, Director Identification Number (DIN), Permanent Account Number (PAN), Passport Number (for foreigners), and Aadhaar Number. A toggle switch for 'Are you a citizen of India?' is set to 'Yes'.
- Residential Address:** Includes fields for Building No./Plot No., Floor No., Name of the Premises/Building, Road/Street, City/Town/Village, District, State, and PIN Code.
- Document Upload:** A section for uploading a photograph of the person whose information has been given above. It includes instructions and a 'Take Photo' button.
- Other Information:** A toggle switch for 'Also authorized Signatory'.

At the bottom of the form, there are buttons for 'BACK', 'SHOW LIST', 'ADD NEW', and 'SAVE & CONTINUE'.

Authorized Signatory tab

This tab page displays the details of the authorized signatory. You can enter details of upto 10 authorized signatories.

1. In case you are the Primary Authorized Signatory, select the checkbox for Primary Authorized Signatory.
2. In the Personal Information section, enter the personal details of the authorized signatory like name, date of birth, mobile number, email address and gender.
3. In the Identity Information section, enter the official information of the stakeholder.
 - In the Designation / Status field, enter the designation of the authorized signatory.
 - In the Director Identification Number (DIN) field, enter the DIN of the authorized signatory issued by Ministry of Corporate Affairs. This number is not mandatory in case of proprietorship.

Note:

DIN number is mandatory in case of:

- ❖ Private Limited Company
- ❖ Public Limited Company
- ❖ Public Sector Undertaking
- ❖ Unlimited Company
- ❖ Foreign Company registered in India
- In case you are a citizen of India, select Yes or else select No.
 - In case of NO
 - In the Passport Number field, enter the passport number.
- In the Permanent Account Number (PAN) field, enter the PAN of the authorized signatory.
- In the Aadhaar Number field, enter the Aadhaar number of the authorized signatory.

Note:

If you provide your Aadhaar here, (other than companies / LLP) you can sign your returns etc. using e-Sign based on Aadhaar without requirement of Digital Signature.

1. In the Residential Address in India section, enter the address details of the authorized signatory. Based on the State selected, select the district and enter the corresponding pin code
2. In the Document Upload section, click the Choose file button. Navigate and select the Proof of Appointment and photograph of the authorized signatory.

Note:

You can upload PDF or JPEG files with maximum file size for upload of as 1 MB for Proof of appointment of Authorized Signatory and 100 KB as photograph of the authorized signatory.

1. Click the SAVE & CONTINUE button.

Note:

To add more details of authorized signatory, click the ADD NEW button.

Authorized Representative tab

This tab page displays the details of the authorized representative.

1. Select Do you have any Authorized Representative using the radio button.

In case of GST Practitioner

- a. In the Enrolment ID field, enter the enrolment ID of the authorized representative.
- b. Click the SEARCH button.

Note:

All details of the authorized representative will be auto-populated from the GST Portal.

In case of Other

- a. In the Name of Person section, enter the name, designation, mobile number and email address of the authorized representative.
- b. Click the SAVE & CONTINUE button.

Do you have any Authorized Representative?

Yes

Type of Authorised Representative

GST Practitioner Other

Enrolment ID *

Enter Enrolment ID

Name of Person

First Name

Middle Name

Last Name

Designation / Status

Mobile Number

Email Address

Permanent Account Number (PAN) *

Aadhaar Number

i If you provide your Aadhaar here, (other than companies/LLP) you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Telephone Number (with STD Code)

FAX Number (with STD Code)



Principal Place of Business tab

This tab page displays the details of the principal place of the business. Principal Place of Business is the primary location within the State where a taxpayer's business is performed. The principal place of business is generally the address where the business's books of accounts and records are kept and is often where the head of the firm or at least top management is located.

1. In the Address section, enter the address details of the principal place of business. Based on the State selected, select the district and enter the corresponding pin code.
2. In the Contact Information section, enter the official contact details like Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).
3. In the Nature of Possession of Premises drop-down list, select the nature of possession of premises.
4. In the Document Upload section, click the Choose file button. Navigate and select the proof of Principal Place of Business document.

Note:

- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.
 - You can upload these documents for the proof of Principal Place of Business
 - For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
 - For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
 - For premises not covered above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
5. Select the checkbox for Nature of Business activities being carried out at above mentioned premises.
 6. In case you have additional place of business, select Yes for Have Additional Place of Business.
 7. Click the SAVE & CONTINUE button.

Dashboard - Principal Place of Business
English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	91%

* Indicates mandatory field

Details of Principal Place of Business

Address

Building No. / Flat No.*

Floor No.

Name of the Premises / Building

Road / Street*

City / Town / Locality / Village*

State

District*

Pin Code*

Latitude

Longitude

Contact Information

Office Email Address

Office Telephone Number (with STD Code)

Mobile Number

Office Fax Number (with STD Code)

Nature of possession of premises *

Please select

Document Upload *

Proof of Principal Place of Business*

* File with PDF or JPEG format is only allowed.
* Maximum file size for upload is 1 MB.

[Choose File](#) No file chosen

Nature of Business Activity being carried out at above mentioned premises *

<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> B.O. / STP / SHC	<input type="checkbox"/> Export
<input type="checkbox"/> Factory / Manufacturing	<input type="checkbox"/> Import	<input type="checkbox"/> Supplier of Services
<input type="checkbox"/> Leading Business	<input type="checkbox"/> Office / Sale Office	<input type="checkbox"/> Recipient of Goods or Services
<input type="checkbox"/> Retail Business	<input type="checkbox"/> Warehouse / Depot	<input type="checkbox"/> Wholesale Business
<input type="checkbox"/> Works Contract	<input type="checkbox"/> Others (Please Specify)	

Have Additional Place of Business

 No

Additional Places of Business tab

This tab page displays the details of the additional place of the business.

Enter the number of additional places of business and click the ADD NEW button. Enter the details similarly like Principal Place of Business Details provided above.

Note:

You cannot enter additional places of business here if you have selected No for Have Additional Place of Business in Principal Place of Business Tab.



Dashboard > Additional Places of Business English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	99%

Business Details ✓

Promoter / Partners ✓

Authorized Signatory ✓

Authorized Representative

Principal Place of Business ✓

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

Details of Additional Places of your Business

Number of additional places *

1

No records added for Additional Place of Business. Add at least one record to proceed.

BACK
ADD NEW
CONTINUE

Goods and Services tab

This tab page displays the details of the goods and services supplied by the business.

In case you deal with Goods or Commodities, you need to mention the HSN Code in the Goods tab. In case you deal with services, you need to mention the SAC Code in the Services tab. You can add maximum 5 goods and 5 services. In case, you have more than 5 goods or services, you must add the top 5 goods or services you are dealing with.

Goods Tab

In some cases you may know the HSN Code, and in some cases you might not know the HSN Code. Follow the steps given below to fill the HSN Code.

In case you know the HSN Code:

Let us take an example that you need to add the HSN Code 6105. To add the HSN Code, perform the following steps:

In the Search HSN Chapter by Name or Code field, enter the first four digit 6105 from the HSN Code.

HSN Code is successfully added.

In case you do not know the HSN Code:

Let us take an example where the dealer deals with cotton textile.

In the Search HSN Chapter by Name or Code field, type cotton; related HSN Chapter list is displayed. From the displayed list, scroll and select the appropriate option (in this case 5208). HSN Code is successfully added.

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Places of Business Goods and Services State Specific Information Aadhaar Authentication Verification

Goods Services

Details of Goods / Commodities supplied by the business

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

5208

5208
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - Unbleached :

Sl No	HSN Code (4 digit)	Description of Goods	Action
1	0902	TEA, WHETHER OR NOT FLAVOURED	DELETE

BACK SAVE & CONTINUE

Services Tab

1. In the Search by Name or Code field, type the name or the SAC Code of the services supplied by the business. SAC is successfully added.
2. Click the SAVE & CONTINUE button.

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Places of Business Goods and Services State Specific Information Aadhaar Authentication Verification

Goods Services

Details of Services offered by the Business

Please specify top 5 services

Search by Name or Code

Search Service Classification Code

BACK SAVE & CONTINUE

Bank Accounts Tab

This tab page displays the details of the bank accounts maintained for conducting business. You can enter details of upto 10 Bank Accounts.

Enter the number of bank accounts and click the ADD NEW button.

1. In the Account Number field, enter the account number of the Bank.
2. In the Type of Account drop-down list, select the type of account.
3. In the Enter Bank IFSC field, enter the IFSC code of the Bank.

Note:

In case you don't know the IFSC code, click the here Link to know the IFSC code. Alternatively, you can also find the IFSC code in the cheque book or the cheque leaflet of your Bank.

4. In the Document Upload section, click the Choose file button. Navigate and select the scanned copy of Bank passbook/ statement.

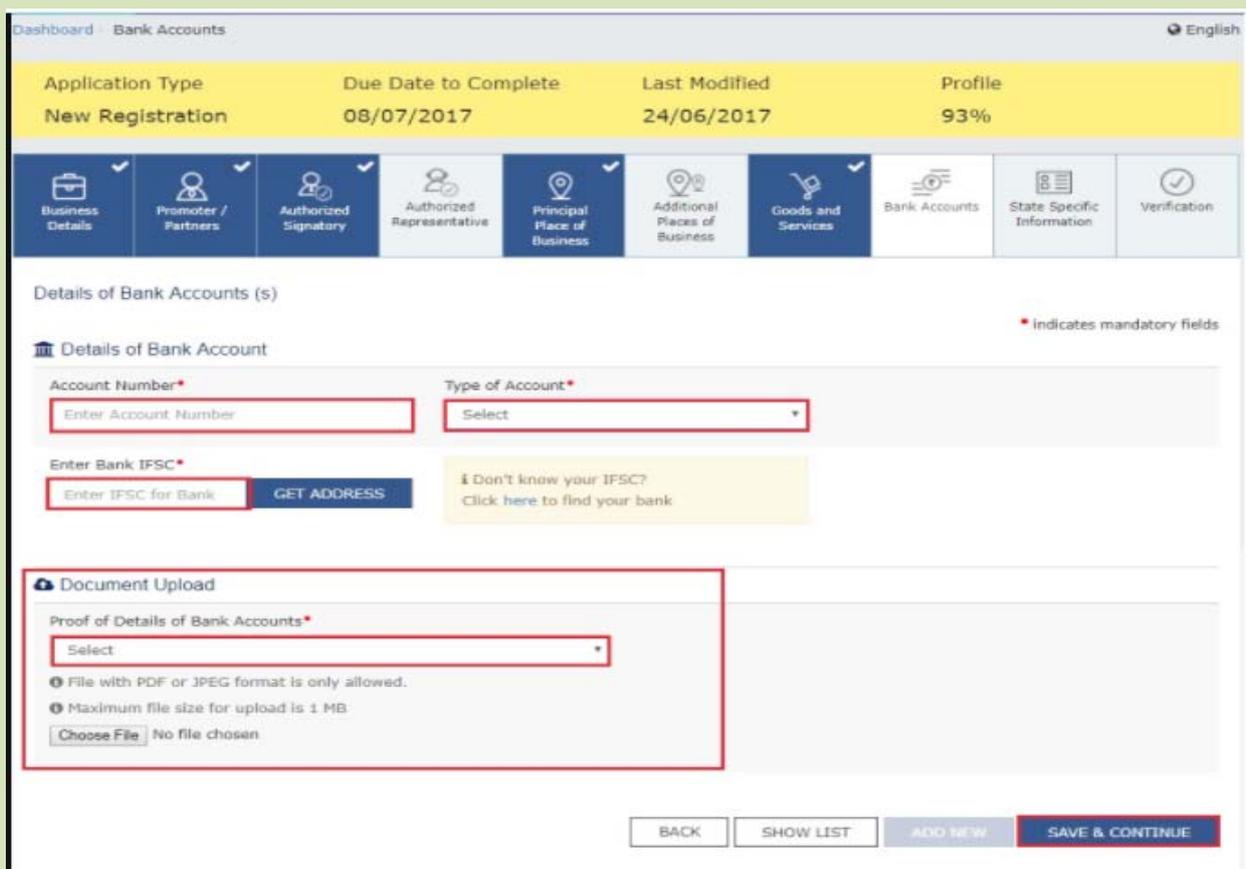
Note:

You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

5. Click the SAVE & CONTINUE button.

Note:

In case you want to add details of more Bank accounts, click the ADD NEW button.



Dashboard - Bank Accounts English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	93%

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Places of Business ✓ Goods and Services ✓ Bank Accounts State Specific Information Verification ✓

Details of Bank Accounts (s) * indicates mandatory fields

Details of Bank Account

Account Number* Type of Account*

Enter Bank IFSC* [GET ADDRESS](#) ! Don't know your IFSC?
Click here to find your bank

Document Upload

Proof of Details of Bank Accounts*

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 1 MB

No file chosen

State Specific Information Tab

This tab page displays the details of the state.

1. In the Professional Tax Employee Code (EC) No. field, enter professions tax E.C number.
2. In the Professional Tax Registration Certificate (RC) No. field, enter professions tax R.C number.
3. In the State Excise License No. field, enter state excise license number.
4. In the Name of the person in whose name Excise License is held field, enter the name of the person in whose name excise license is held.
5. Click the SAVE & CONTINUE button.

Dashboard > State Specific Information English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	100%

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Places of Business Goods and Services **State Specific Information** Aadhaar Authentication Verification

State Specific Information

Professional Tax Employee Code (EC) No.

Professional Tax Registration Certificate (RC) No.

State Excise License No.

Name of the person in whose name Excise Licence is held

Verification Tab

This tab page displays the details of the verification for authentication of the details submitted in the form.

1. Select the Verification checkbox.
2. In the Name of Authorized Signatory drop-down list, select the name of authorized signatory.
3. In the Place field, enter the place where the form is filed.



- After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.

Digitally signing using DSC is mandatory in case of LLP and Companies.

The Enrolment Application can be electronically signed using E-Signature only if the authorized signatory has an Aadhar number and same is mentioned in the Authorized signatory tab page of the Enrolment Application. This is because E-Signature is an Aadhar based electronic verification service.

In Case of DSC:

- Click the SUBMIT WITH DSC button.

Note: In case, your DSC is not registered, you will need to register DSC.

Make sure your DSC dongle is inserted in your laptop/ desktop.

Make sure **emSigner (from eMudra)** is running on your laptop/ desktop with administrator permissions.

To check if the emSigner is running on your laptop/ desktop, perform the following steps:

- Click the item tray.
- Double click the em Signer icon.
- Click the Hide Service button to minimize the dialog box.
- Select the certificate and click the SIGN button.
- Enter the PIN (dongle password) for the attached DSC.

To view the details of your DSC, click the View Certificate button.

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Places of Business Goods and Services State Specific Information Aadhaar Authentication Verification ✓

• indicates mandatory fields

Verification

I 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.

Name of Authorized Signatory* Place*

Designation / Status* Date*

ⓘ DSC is compulsory for Companies & LLP

BACK SUBMIT WITH DSC SUBMIT WITH E-SIGNATURE SUBMIT WITH EVC

- Click the **PROCEED** button.



Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

- Select the **certificate** and click the **SIGN** button.

×GST Digital Signature Signer

Goods and Services TaxDigital Signature Signer

Content To Sign

e322305b51fc7e86c6e92d164d23f06f6b85d9e006780b36a9d101b3155f57f4

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	SAP SSO User Sub CA	78470550260168771571	01-07-2017

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The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent on your e-mail address and mobile phone number.

You can track the status of your application using the **Services > Registration > Track Application Status** command.

The screenshot shows a web interface with a navigation bar containing 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. Below the navigation bar, the breadcrumb trail reads 'Dashboard > Application for New Registration' and there is a language selector for 'English'. The main content area displays a green checkmark icon followed by the word 'SUCCESS'. Below this, the text reads: 'Thank you for submission. System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes'.

In Case of E-Signature:

8. Click the SUBMIT WITH E-SIGNATURE button.

The screenshot shows a series of steps in a registration process: Business Details, Promoter / Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, State Specific Information, Aadhaar Authentication, and Verification. The 'Verification' step is active. A red dot indicates mandatory fields. The verification text states: 'I 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.' Below this, there are input fields for 'Name of Authorized Signatory' (ANGAD JASBIRSINGH ARORA[AJIPA1572E]), 'Place' (Bangalore), 'Designation / Status' (chairman), and 'Date' (24/06/2017). A note at the bottom states: 'DSC is compulsory for Companies & LLP'. At the bottom of the form, there are four buttons: 'BACK', 'SUBMIT WITH DSC', 'SUBMIT WITH E-SIGNATURE' (highlighted with a red border), and 'SUBMIT WITH EVC'.

9. Please select Service Provider option, select the appropriate Service Provider.

Note:

➤ C-DAC and NSDL are e-sign Service Providers (Both are free of cost).

10. Select the checkbox for declaration.

Note:

➤ OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.

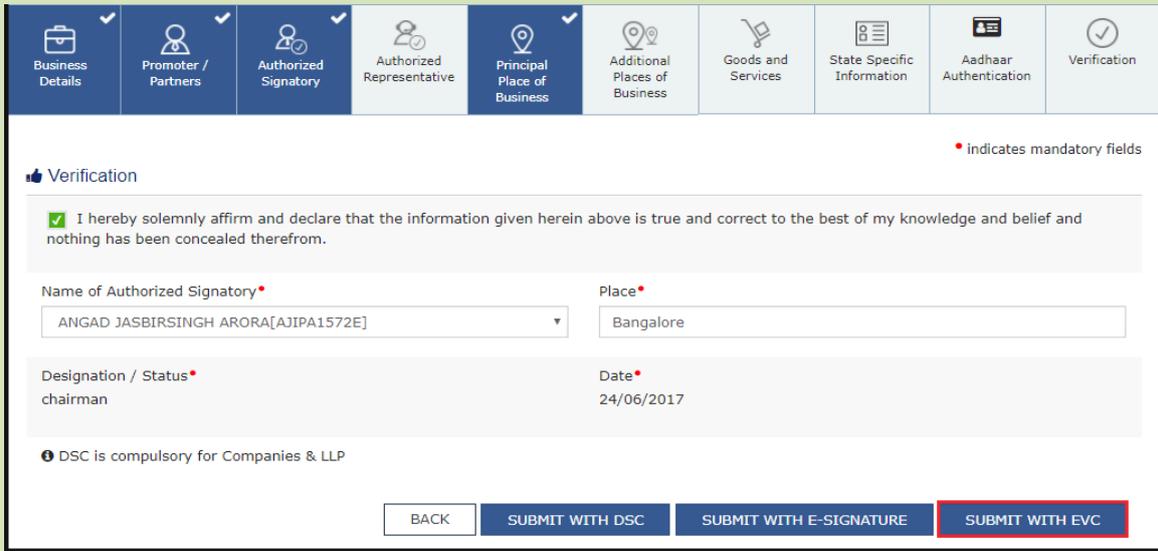
11. Click the CONTINUE button.

12. Verify Aadhaar OTP screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar. Click the SUBMIT button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

In Case of EVC:

1. Click the SUBMIT WITH EVC button.



• Indicates mandatory fields

Verification

I 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.

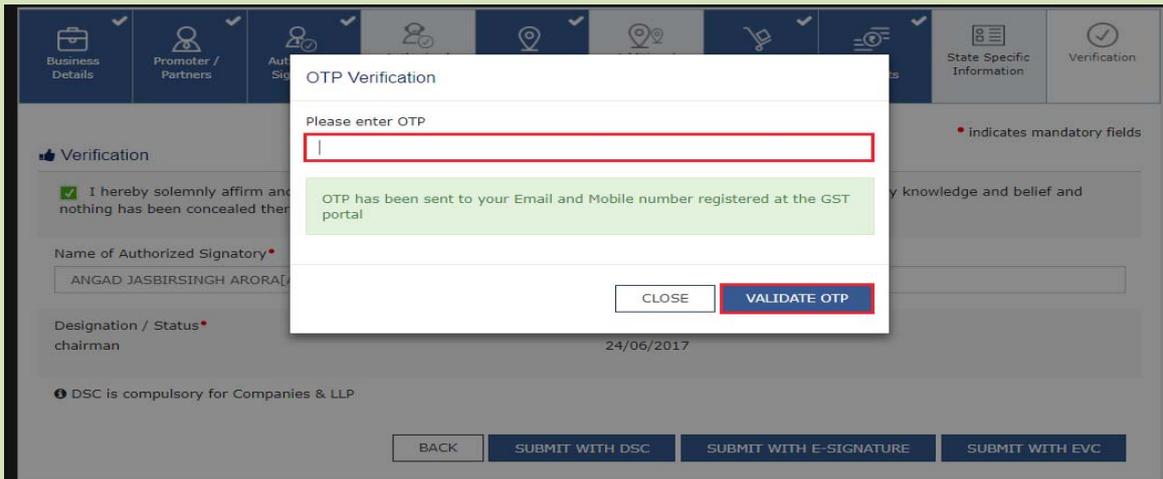
Name of Authorized Signatory* Place*

Designation / Status* Date*

DSC is compulsory for Companies & LLP

BACK SUBMIT WITH DSC SUBMIT WITH E-SIGNATURE **SUBMIT WITH EVC**

2. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the VALIDATE OTP button.



OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE **VALIDATE OTP**

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent on your e-mail address and mobile phone number

If there is any discrepancy in application of registration, then GST Department will issue show cause notice also intimate through registered Mail ID & Mobile No.

Then the applicant has to comply as demanded in show cause notice & resubmit the application.

Download of GST Registration Certificate

When GST department would intimate GST Registration No through mail, then they would provide provisional User ID & Password.

Using that provisional User ID & Password, New User ID & Password is to be reset through logging in GST Portal.

Then click on User Services—View /Download Certificate to get GST Registration Certificate.

After getting GST Registration Number, the taxpayer has to update bank details after setting LOGIN ID and Password

If the department is not satisfied with application submitted for GST Registration, then they will issue show cause notice and intimate through registered Mail-ID & Mobile No.

Then to view the notice issued, click on Services → Registration → New Registration → Select the option “Temporary Reference Number → Put the TRN No. generated at the time of application for registration → Click on Services → Click on User Services → View Notices & Orders → Then download the notice.

Then to comply as directed in show cause notice, Click on Services → Registration → Application for filling Clarifications → Enter Reference Number of Notice or Application Reference Number mentioned in Show cause Notice → Then modify accordingly and submit again.

If again the department is not satisfied, then they will reject the application.

Then the willing businessman will have to make apply for New Registration again using another Mail ID & Mobile No. because previous mobile no. and mail id (used at the time of application for registration which was rejected) will not be accepted against same PAN No.

Amendments in GST Registration

Once the applicant is registered under GST, the need for amendments in registration may arise due to several factors such as a change in address, change in contact number, change in business details and so on. In order to amend any information post registration, the taxpayer needs to file an Application for Amendment of Registration. Application for Amendment of Registration must be submitted within **15 days** from the date of the particular change .

Application for Amendment of Registration, can be categorized in two types:

- Application for Amendment of Core fields in Registration
- Application for Amendment of Non-Core fields in Registration

What are core fields?

- Name of the Business, (Legal Name) if there is no change in PAN
- Addition / Deletion of Stakeholders



- Principal Place of Business (other than change in State) or Additional Place of Business (other than change in State)

Approval is required from the Tax Official if case of core field amendments in registration.

What are non-core fields?

Fields of the registration application except legal name of the business, Addition/ deletion of stakeholder details and principal place of business or Additional place of business are called non-core fields.

No approval is required from the Tax Official if case of non core field amendments in registration.

Which fields CANNOT be amended using the application for Amendment of Registration?

Application for Amendment of Registration cannot be filed when there is:

- Change in PAN.
- Change in Constitution of Business resulting in change of PAN.
- Change in Place of Business from one State to other.

Forms for GST Registration & Registration Cancellation

REG-01	Registration Application u/s 19(1) GST Act, 20
REG-02	Acknowledgement
REG-03	Information regarding Registration / Amendments / Cancellation Notice
REG-04	Filing application for clarification Registration / Amendment / Cancellation / Revocation of Cancellation
REG-05	Order application for rejection for Registration / Amendment / Cancellation / Revocation of Cancellation
REG-06	Issued registration certificate u/s 19(8A) of the GST Act, 20
REG-07	Application for Registration as TDS or TCS u/s 19(1) of the GST Act, 20
REG-08	Order of Cancellation of Application for Registration as TDS /TCS u/s 21 of the GST Act
REG-09	Non-Resident Taxable Person Application for Registration
REG-10	Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person Application for registration
REG-11	Amendment in Particulars subsequent to Registration Application
REG-12	Temporary Registration/ Suo Moto Registration Order of Grant
REG-13	Grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others Application/Form

REG-14	Application for Cancellation of Registration under GST 20
REG-15	Amendment Order
REG-16	Cancellation of Registration Application
REG-17	Cancellation of Registration Show Cause Notice
REG-18	Show Cause Notice issued for Cancellation Reply
REG-19	Cancellation of Registration Order
REG-20	Dropping the proceedings for cancellation of registration Order
REG-21	Revocation of Cancellation of Registration Application
REG-22	Order for revocation of cancellation of registration
REG-23	Show Cause Notice for rejection of an application for revocation of cancellation of registration
REG-24	Reply to the notice for rejection of an application for revocation of cancellation of registration
REG-25	Provisional Registration Certificate
REG-26	Existing Taxpayer Application Enrolment
REG-27	Provisional registration Show Cause Notice cancellation
REG-28	Provisional registration Order Cancellation
REG-29	Provisional registration Application cancellation
REG-30	Field Visit Report Form

Concept of E-Way Bill

E-Way Bill is an Electronic Way bill for movement of goods which is to be generated on the E-Way Bill Portal.

A GST registered person cannot transport goods in a vehicle whose value exceeds ₹ 50,000 (Single Invoice/bill/delivery challan) without an E-way

E-way bill can also be generated or cancelled through SMS, Android App and by site-to-site integration through API. When an E-way bill is generated, a unique E-way Bill Number (EBN) is allocated and is available to the supplier, recipient, and the transporter.

Persons required to generate E-Way Bill

- **Registered Person** – E-way bill must be generated when there is a movement of goods of more than Rs 50,000 in value to or from a Registered Person. A Registered person or the transporter may choose to generate and carry E-way bill even if the value of goods is less than Rs50,000.



- **Unregistered Persons** – Unregistered persons are also required to generate e-Way Bill. However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier.
- **Transporter** – Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill.

Cases when E-Way bill is Not Required

In the following cases it is not necessary to generate e-Way Bill:

- The mode of transport is non-motor vehicle
- Goods transported from Customs port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs.
- Goods transported under Customs supervision or under customs seal
- Goods transported under Customs Bond from ICD to Customs port or from one custom station to another. Transit cargo transported to or from Nepal or Bhutan
- Movement of goods caused by defence formation under Ministry of defence as a consignor or consignee Empty Cargo containers are being transported
- Consignor transporting goods to or from between place of business and a weighbridge for weighment at a distance of 20 kms, accompanied by a Delivery challan.
- Goods being transported by rail where the Consignor of goods is the Central Government, State Governments or a local authority. Goods specified as exempt from E-Way bill requirements in the respective State/Union territory GST Rules.
- Transport of certain specified goods- Includes the list of exempt supply of goods, Annexure to Rule 138(14), goods treated as no supply as per Schedule III, Certain schedule to Central tax Rate notifications.

Documents or Details required to generate E-Way Bill

1. Invoice/ Bill of Supply/ Challan related to the consignment of goods
2. Transport by road – Transporter ID or Vehicle number
3. Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document

Validity of E-Way Bill

Type of conveyance	Distance	Validity of EWB
Other than Over dimensional cargo	Less Than 100 Kms	1 Day
	For every additional 100 Kms or part thereof	Additional 1 Day
For Over dimensional cargo	Less Than 20 Kms	1 Day
	For every additional 20 Kms or part thereof	Additional 1 Day

Guidelines for E-Way Bill

Registering by Taxpayers on the e-Way Bill System

The GST taxpayer needs to register on the EWB system using his GSTIN issued under the GST system

E-Way bill Website - <https://ewaybillgst.gov.in/>

Click on Registration → E-Way Bill registration



Enter GST No.

All data will be auto populated. If the details have been changed or are incorrect, the user needs to click 'Update from GST Common Portal' to pull the latest data from the GST Common Portal. User needs to click on 'Send OTP' to get the OTP. Once OTP is received on the registered mobile number, user needs to enter the OTP and click on 'verify OTP' to verify the same and validate.

Next, the user needs to provide his choice of User ID or username. Once a request for registration is submitted, the system validates the entered values and pops up the appropriate message if there is any error. Otherwise the username with password is created and registered with e-Way Bill System. The tax payer can use this registered username and password to work on the system.



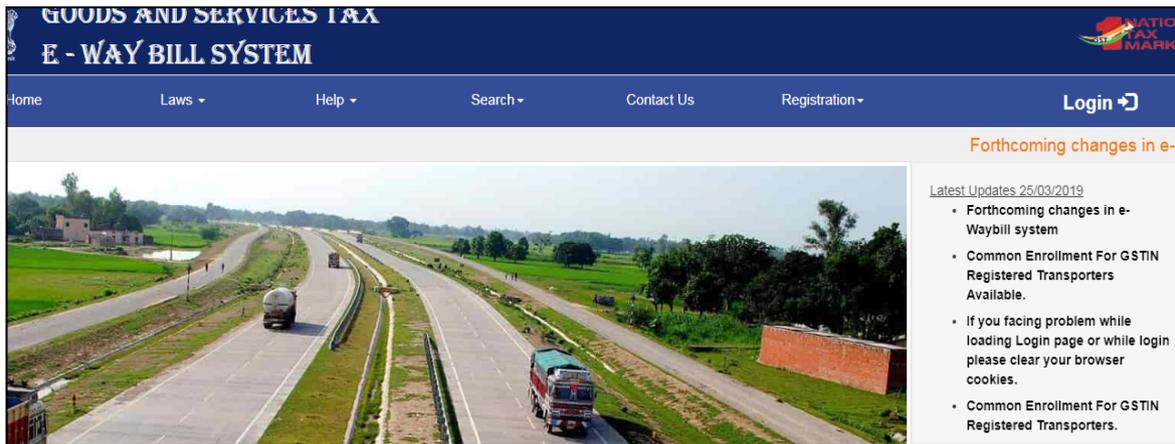
Enrolling by GST un-registered transporters

The transporter, who is un-registered in GST system, needs to enroll E-way bill system by providing his business details. After authenticating these details, the system generates the 15 characters of Transporter ID and user credentials for him. The enrolment form asks for his PAN details, business type, business place etc. For enrolling, the un-registered transporter has to open the e-Way Bill portal and select the 'Enrolment for Transporters' option.

All the details are to be filled up.

Logging into e-Way Bill System

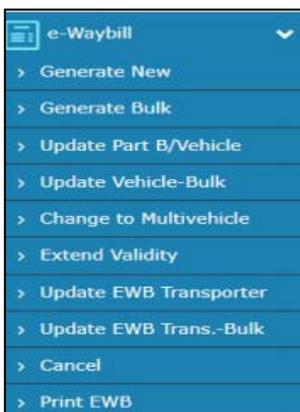
Login to E-Way bill using User ID & Password.



The main menu lists the options available to a user to operate on the e-Way Bill.

In the middle, the system shows the dash board for last 3 days for EWB activities pertaining to the user.

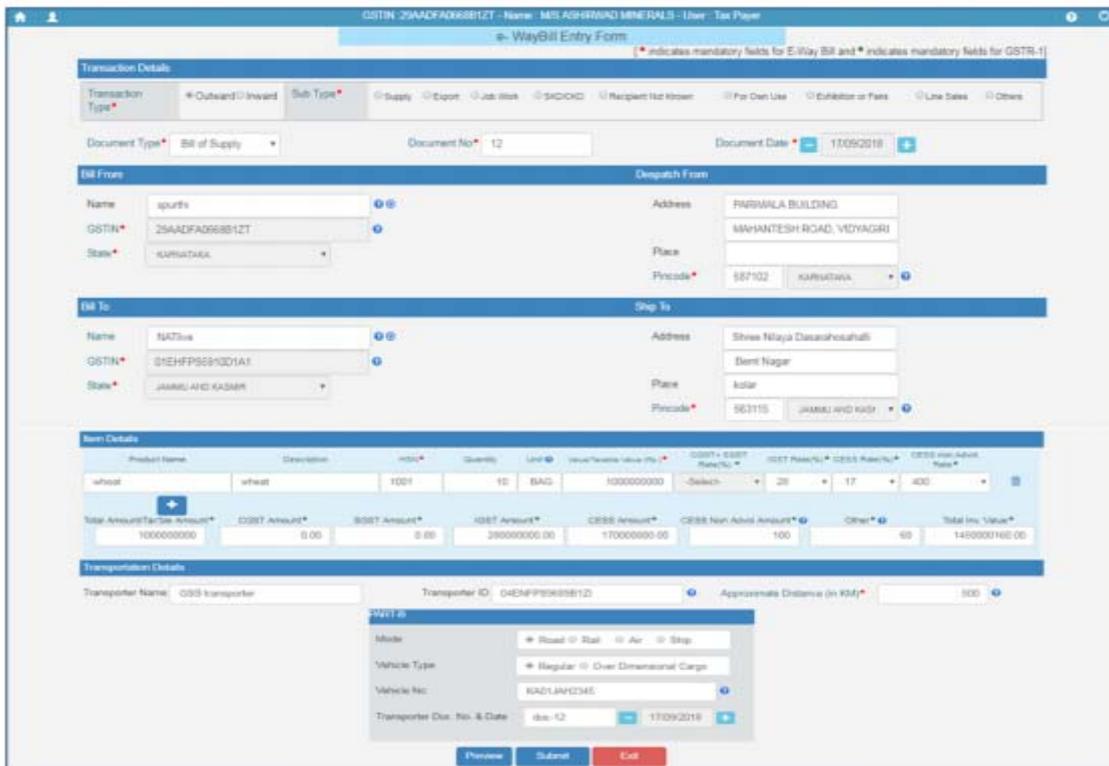
Just below the dash board, system displays the latest updates done in EWB system along with the link of previous updates



On the left hand side, the system shows the main menu options

Generate New

This option is used to generate the new e-Way Bill. When the user clicks the 'Generate New' sub-option under 'e-waybill' option, the following EWB Entry Form will be displayed, allowing the user to enter the e-way bill generation details.



Before initiating a new EWB generation, the user should have the Invoice/Bill/Challan document/details in his hand and he should know the, Transporter Id of the transporter, through whom he is going to move the consignment or vehicle details (Part-B) through which the consignment will be moved.

In the EWB Entry Form, first the user needs to select the type of transaction i.e. Outward or Inward. The outward transaction indicates that the user is supplying the goods and inward indicates that the user is receiving the goods. Depending upon the type of transaction selected, the system will show the sub-type of transactions. The user needs to select the sub-type accordingly.

Now the user has to select the type of document from the drop down menu as per the document in his hand. The user will enter the document number and select the date of document as given on the document (invoice, bill, challan etc.) he is holding. The system will not allow user to enter the future date.

For an outward type of transaction, in the 'Bill From' section, Name, GSTIN and State of the supplier is auto populated. Similarly his address is also auto-populated in 'Dispatch From' section. If the user has additional places of business, the system will allow him/her to edit the address in 'Dispatch From' section.

For an inward type of transaction, in the "Bill From" section, Name, GSTIN, State and Address are required to be filled by the user. These can be auto populated if the user has already entered the consignor details in Supplier Master

The user needs to enter the details of products to be shipped under "Item Details" section.

All other fields under this section like description, HSN, Unit, Tax rate are auto filled from the master.

The user needs to then enter the quantity and total taxable value. Standard rates of tax (%) are auto-populated in the dropdown while entering the HSN code. Tax payer has to select the applicable tax rate slab (in %) from the dropdown of respective tax categories. However, for "CESS Non Advol Rate", tax payer has to select the applicable tax rate in Rupees instead of % like in other tax rate fields.

Based on the taxable value and tax rates, the system will calculate CGST, SGST, IGST and CESS amount. The user is allowed a flexibility to edit the auto-populated amount if required. However, system will not auto-populate the CESS Non Advol amount as it depends upon the quantity and unit. Hence the tax payer has to manually enter the same in 'CESS non-Advol. Amount' field.

The user has to enter the details of transportation under 'Transportation Details' section.

Here the user will first enter the transporter name, transporter ID and approximate distance (km) to be covered by the shipment.

The user has to then update the Part-B and select the mode of transportation - road, rail, air or ship and vehicle type. Next he has to update the vehicle no. and transporter doc no. and date.

If the goods are being moved directly by the user himself, then he can enter the vehicle no. without entering the transporter details.

If a user is carrying out the transportation through third party, then he will generate the EWB by entering the, transporter id and transporter document number and date given by the transporter. The transporter ID can be auto populated, if the user has entered the transporters details in "Transporter Master".

If user is not having the Part-B details and transporter is going to update the Part-B, then he/she has to compulsorily enter the transporter id to generate the 'Part-A Slip'.

It may be noted here that either transporter ID or Vehicle number is required to generate the EWB.

If a transporter is generating the e-way bill on behalf of the consignor/consignee, then the complete EWB entry form will be entered by him to generate the EWB. Here, the system allows him to enter both the consignor and consignee details without blocking any column.

Once a request for EWB is submitted, the system validates the entered values and pops up appropriate message if there is any error. Otherwise the system generates the EWB with unique 12 digit number.

This EWB will not be valid for movement of the goods without Part-B updates in the EWB form. Once the Part-B details are entered, the system will show the validity of the e-way bill calculated based on the approximate distance to be covered by the shipment. This indicates the user to get the goods moved with that valid date and time. Otherwise the movement of goods becomes illegal.

The user can take the print out of the EWB using the 'Print' option.

GST RETURN SUBMISSION AND PAYMENT & REFUND UNDER ITC

GST Return

Every registered person under any manner under the GST regime needs to file the Return of GST electronically through the appropriate format as described for the particular tasks within the specified time as per specified mandate read with the amended time frame as fixed by the Appropriate Authority time to time.

Return Forms and Statements

A dealer opting for normal scheme:

Return Form	Particulars	Interval	Due Date
GSTR-1	Details of outward supplies of taxable goods and/or services effected	Monthly	11th of the next month
GSTR-9	Annual Return	Annually	31st March of next financial year
GSTR-3B	Provisional return for every month	Monthly	20th of month the next

A dealer opting for composition scheme:

A composition dealer will enjoy the benefits of lesser returns & compliance along with payment of taxes at nominal rates. A composition dealer will file only 2 returns:

Return Form	Particulars	Interval	Due Date
GST-CMP 08	Return for compounding taxable person	Quarterly	18th of the month succeeding quarter
GSTR-4	Annual Return	Annually	30th of the month succeeding the financial year

Returns to be filed by certain specific registered dealers:

Return Form	Particulars	Interval	Due Date
GSTR-5	Return for Non-Resident foreign taxable person	Monthly	20th of the next month
GSTR-5A	Return for Non-resident persons providing OIDAR services	Monthly	20th of the next month
GSTR-6	Return for Input Service Distributor	Monthly	13th of the next month

GSTR-7	Return for authorities deducting tax at source.	Monthly	10th of the next month
GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected	Monthly	10th of the next month
GSTR-10	Final Return	Once. When registration is cancelled or surrendered	Within three months of the date of cancellation or date of cancellation order, whichever is later.
GSTR-11	Details of inward supplies to be furnished by a person having UIN and claiming refund	Monthly	28th of the month following the month for which statement is filed

Registered persons having aggregate turnover of up to ₹ 1.5 Crore in the preceding financial year or the current financial year shall furnish GSTR-1 on a quarterly basis.

Other Registered persons having aggregate turnover of more than ₹ 1.5 Crore shall furnish these returns on a monthly basis.

Guide to File GSTR 1

- Login to the GST Portal
- Go to Services → Returns → Returns Dashboard



Drop down to select the financial year and the month for which return is to submitted. Click on Search



- There are 2 options that a return filer has here
Prepare the return online
or
Prepare the return offline.



Dashboard - Returns English

File Returns

Financial Year* Return Filing Period* * Indicates Mandatory Fields

[SEARCH](#)

Outward supplies made by the taxpayer GSTR1	Creation and Submission of Addendum to GSTR1 GSTR1A	Inward supplies received by taxpayer GSTR2
Due Date - 10/05/2017	Due Date - 17/05/2017	Due Date - 15/05/2017
PREPARE ONLINE PREPARE OFFLINE	PREPARE ONLINE PREPARE OFFLINE	PREPARE ONLINE PREPARE OFFLINE

Below is the summary of all the Tables where details of outward supplies need to be entered.

GSTR-1 - Invoice Details ** Important Notice: If the invoices are more than 500, please check [here](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices 1	5A, 5B - B2C (Large) Invoices 0	9B - Credit / Debit Notes (Registered) 0																				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Invoice Value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹10,000.00</td> <td>₹80,000.00</td> </tr> <tr> <td>Total Tax Liability</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table> <p>Imputed on filing of GSTR-3.</p>	Total Invoice Value	Total Taxable Value	₹10,000.00	₹80,000.00	Total Tax Liability		₹0.00		<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Invoice Value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> <tr> <td>Total Tax Liability</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table>	Total Invoice Value	Total Taxable Value	₹0.00	₹0.00	Total Tax Liability		₹0.00		<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Taxable Value</td> <td>Total Tax Liability</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table> <p>Imputed on filing of GSTR-3.</p>	Total Taxable Value	Total Tax Liability	₹0.00	₹0.00
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GSTR-1 - Other Details

7 - B2C (Others) 3	8A, 8B, 8C, 8D - Nil Rated Supplies 0	11A(1), 11A(2) - Tax Liability (Advances Received) 4																				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Taxable Value</td> <td>Total Tax Liability</td> </tr> <tr> <td>₹34,85,02,455.45</td> <td>₹1,04,89,849.67</td> </tr> </table>	Total Taxable Value	Total Tax Liability	₹34,85,02,455.45	₹1,04,89,849.67	<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Nil Amt</td> <td>Total Exempted Amt</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> <tr> <td>Total Non-GST Amt</td> <td></td> </tr> <tr> <td>₹0.00</td> <td></td> </tr> </table>	Total Nil Amt	Total Exempted Amt	₹0.00	₹0.00	Total Non-GST Amt		₹0.00		<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Gross Advance Received</td> </tr> <tr> <td>₹25,36,153.00</td> </tr> <tr> <td>Total Tax Liability</td> </tr> <tr> <td>₹96,989.84</td> </tr> </table>	Gross Advance Received	₹25,36,153.00	Total Tax Liability	₹96,989.84				
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11B(1), 11B(2) - Adjustment of Advances 3	12 - HSN-wise summary of outward supplies 5	13 - Documents Issued 0																				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Gross Advance Adjusted</td> </tr> <tr> <td>₹75,000.00</td> </tr> <tr> <td>Total Tax Liability</td> </tr> <tr> <td>₹14,400.00</td> </tr> </table>	Gross Advance Adjusted	₹75,000.00	Total Tax Liability	₹14,400.00	<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Invoice Value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹4,99,384.80</td> <td>₹54.15</td> </tr> <tr> <td>Total Tax Liability</td> <td></td> </tr> <tr> <td>₹23,524.04</td> <td></td> </tr> </table>	Total Invoice Value	Total Taxable Value	₹4,99,384.80	₹54.15	Total Tax Liability		₹23,524.04		<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Total Docs</td> <td>Cancelled Docs</td> </tr> <tr> <td>0</td> <td>0</td> </tr> <tr> <td>Net Issued Docs</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> </table>	Total Docs	Cancelled Docs	0	0	Net Issued Docs		0	
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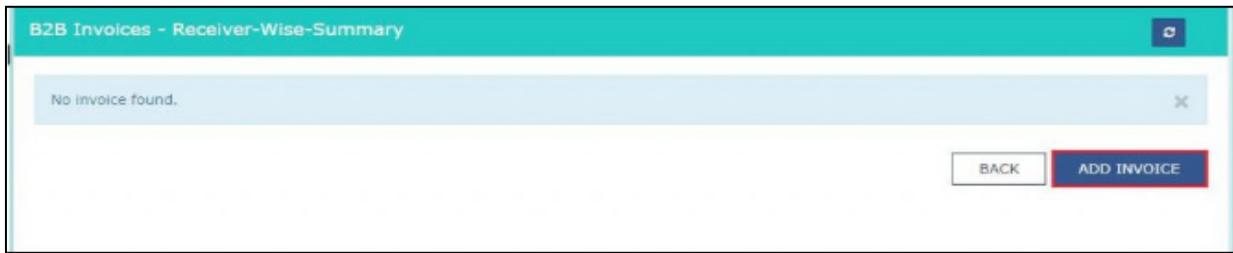
[Top](#)

Now let us explain in detail

4A, 4B, 4C, 6B, 6C – B2B Invoices

All B2B Invoice details are required to be entered inside this file.

Click on the **4A, 4B, 4C, 6B, 6C – B2B Invoices** file. → Click on Add Invoice



The following details should be entered on this page –

- Select the check box for Deemed Exports, SEZ Supplies with Payment or SEZ Supplies, if applicable.
- Enter the receivers GSTIN/ UIN . Then Receivers Name, POS and Supply Type will be auto populated.
- Enter the Invoice No., Invoice Date and Invoice Value
- In case the supply attracts reverse charge or supply is through e-commerce operator, select the check box.
- Enter the Taxable Value of supplies made in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto calculated based on the taxable value entered.
- Click on Save once all the details are entered.

B2B- Add Invoice

* Indicates Mandatory Fields

Deemed Exports
 SEZ Supplies with payment
 SEZ Supplies without payment

Receiver GSTIN/UIN*
 Receiver Name*
 Invoice No.*

Invoice Date* (DD/MM/YYYY)
 POS (Select)
 Total Invoice Value (₹)*

Supply Type: (Enter-State)

Supply attract Reverse Charge
 Is E-Commerce

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>

Click on Back button to go back to GSTR-1 page. You will see that the B2B Invoices tile in GSTR-1 reflects the number of invoices added along with Total Invoice value, Total taxable value, and total tax liability.



4A, 4B, 4C, 6B, 6C - B2B Invoices		5A, 5B - B2C (Large) Invoices		9B - Credit / Debit Notes (Registered)	
Total Invoice Value	Total Taxable Value	Total Invoice Value	Total Taxable Value	Total Taxable Value	6. Total Tax Liability
₹4,44,444.00	₹73,07,767.00	₹0.00	₹0.00	₹0.00	₹0.00
8. Total Tax Liability		8. Total Tax Liability			
₹13,75,769.50		₹0.00			

5A, 5B – B2C (Large) Invoices

All outward supplies made to a consumer and the invoice value is more than ₹ 2.5 lakh has to be entered in this file.

The following are the details that should be entered on this page –

- In the POS field, select the state where the goods are delivered in the drop down. The supply type will be auto-populated based on this.
- Enter the Invoice No., Invoice Date, Total Invoice Value.
- In case the supply is made through e-commerce operator tick the checkbox 'Is E-commerce'.
- Enter the Taxable Value of supplies made in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto-calculated based on the taxable value entered.
- Click on Save once the details are entered.

9B – Credit / Debit Notes (Registered)

Click on the 9B – Credit / Debit Notes (Registered) tile.-->On the summary page click on Add Details to add Credit or Debit Note. In this page the following details need to be entered –

- Enter the Receivers GSTIN. The name will get auto populated.
- Enter the Debit/ Credit Note no. and Date.
- In the Original Invoice No. and Date field, enter the date and number of the invoice against which the debit note or credit note is issued.
- In the Note Type drop down select whether the details added are for a debit note, credit note or refund voucher.
- Enter the Note Value and the Reason for Issuing Note.

- Enter the Taxable Value of goods or services in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto calculated based on the taxable value entered.
- Click on save once the details are entered.

The screenshot shows a web-based form titled "Credit/Debit Notes (Registered) - Add Note". The form is divided into several sections:

- Receiver Information:** Fields for Receiver GSTIN/UIN, Receiver Name, and Debit/Credit Note No.
- Date and Invoice Information:** Fields for Debit/Credit Note Date, Original Invoice Number, and Original Invoice Date.
- Note Details:** Fields for Note Type (a dropdown menu), Note Value, and Supply Type (a dropdown menu).
- Reason for Issuing Note:** A dropdown menu with "Correction in Invoice" selected. There is also a checkbox for "Pre-GST Regime".
- Item Details Table:** A table with the following columns: Rate (%), Taxable Value (₹), Central Tax (₹), State/UT Tax (₹), and CESS (₹). The table has five rows, with the first row showing a 0% rate.
- Navigation:** "BACK" and "SAVE" buttons at the bottom right.

9B – Credit / Debit Notes (Unregistered)

This file is to add the Credit and Debit Note issued to unregistered dealers.

Click on the Credit / Debit Notes (Unregistered) file. → On the summary page click on Add Details to add Credit or Debit Note.

The following are the details that should be entered on this page –

- Choose the right type from the drop down like B2CL, export without payment, etc.
- Enter the Debit/ Credit Note no. and Date.
- In the Original Invoice No. and Date field enter the date and number of the invoice against which the debit note or credit note is issued.
- In the Note Type drop down select whether the details added are for a debit note, credit note or refund voucher.
- Enter the Note Value and the Reason for Issue of Note.
- If the original invoice was issued before 1st July 2017 tick on the check box Pre- GST Regime.
- Enter the Taxable Value of goods or services in the taxable value field. Based on inter-state or intra-state transactions CGST and SGST or IGST will appear in the amount of tax field. The Amount of tax is auto calculated based on the taxable value entered.
- Click on save once the details are entered.



Dashboard Returns GST-1 CDNR

Credit/Debit Notes (Unregistered) - Add Note

Type* B2CL Debit/Credit Note No.* Debit/Credit Note Date* DD/MM/YYYY

Original Invoice Number* Original Invoice Date* DD/MM/YYYY Note Type* Select

Note Value* ₹.00 Supply Type Inter-State Reason For Issuing Note* Select

Pre GST Regime

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%			
5%			
12%			
18%			
28%			

BACK SAVE

6A – Exports Invoices

Invoices for supplies exported has to be added in this section.

Click on the 6A – Exports Invoices tile. → On the summary page click on Add Details to add invoice of exports.

The following details have to be entered here –

- Enter the Invoice No., Invoice Date and Port Code details in the respective fields
- Now enter details of Shipping Bill Number and Date
- In the Total Invoice Value field, enter the total amount of all the goods or services supplied
- In the GST Payment select from the dropdown if GST is paid or not.
- Enter the Taxable Value. IGST will be auto calculated
- Click on Save.

Dashboard Returns GST-1 EXP

Exports- Add Details

Invoice No.* Invoice Date* DD/MM/YYYY Port Code*

Shipping Bill No./Bill of Export No. Shipping Bill Date/Bill of Export Date Total Invoice Value (₹)*

Supply Type Inter-State GST Payment* With Payment of Tax

Item Details

Rate	Taxable Value (₹)*	Amount of Tax	
		Integrated Tax (₹)	
0%			
5%			
12%			
18%			
28%			

BACK SAVE

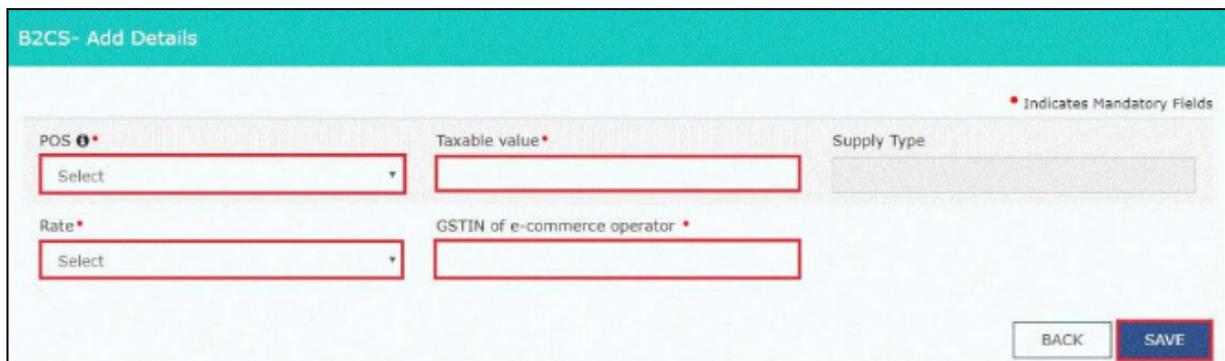
7- B2C Others

All supplies that are B2C and the amount is less than ₹ 2.5 lakh, the details of those invoices have to be entered here.

Click on the 7- B2C Others tile. → Select E-commerce tab to add details for a transaction through E-commerce or else select Other than E-commerce tab in case transaction is through non E-commerce. Click on Add Details button on the bottom right.

The following details have to be entered here –

- Select Place of Supply (State Code) where supply was delivered. The Supply Type field gets auto populated
- Enter the Value of Taxable supplies made
- Select Rate of GST applicable
- Enter GSTIN of e-commerce operator(if any)
- Click on Save



8A, 8B, 8C, 8D – Nil Rated Supplies

All supplies made which attract Nil rate of GST should be entered in this tile.

Click on the 8A, 8B, 8C, 8D – Nil Rated Supplies file. → Click on edit to make the fields editable.

Now enter Nil Rated Supplies, Exempted (Other than Nil rated/non-GST supply), and Non-GST Supplies Amount for the following category –

- Inter-state supply to a registered dealer
- Inter-state supply to an unregistered dealer
- Intra-stare supply to a registered dealer
- Intra-stare supply to an unregistered dealer

Click on save and a success message will be displayed on top.



Dashboard > Returns > GSTR-1 > NIL-RATED

Request accepted successfully.

8A, 8B, 8C, 8D - Nil Rated Supplies

Item Details

Description	Nil Rated Supplies (₹)	Exempted (Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Inter-state supplies to registered person	₹2,00,000.00	₹20,000.00	₹2,00,000.00
Inter-state supplies to unregistered person	₹20,000.00	₹2,00,000.00	₹2,00,000.00
Intra-state supplies to registered person	₹2,00,000.00	₹2,00,000.00	₹2,00,000.00
Intra-state supplies to unregistered person	₹2,00,000.00	₹2,00,000.00	₹20,00,000.00

BACK EDIT SAVE

11A(1), 11A(2) – Tax Liability (Advances Received)

All the supplies for which advances were received from the receiver of supplies but invoice was not raised will be entered here.

Click on the 11A(1), 11A(2) – Tax Liability (Advances Received) tile.-->Click on Add Details button on the bottom right. The following details have to be entered here –

- Select Place of Supply (State Code) where supply was delivered. The Supply Type field gets auto populated
- Enter the Gross Advance Received. IGST or CGST and SGST will be calculated automatically based on supply type (inter-state or intra-state)
- Click on Save

Tax already paid on invoices issued in the current period - Add Details

POS 05-Haryana Supply Type Inter-State

Item Details

Rate (%)	Gross Advance Adjusted (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%			
5%			
12%			
18%			
28%			

BACK SAVE

11B(1), 11B(2) – Adjustment of Advances

Details of all the invoices raised in the month for which return is being filed but advance was received and tax was already paid in the previous months has to be entered here

Click on the 11B(1), 11B(2) – Adjustment of Advances tile. → Click on Add Details button on the bottom right.

The following details have to be entered here –

- From the drop-down select the POS i.e. state in which the outward supply is made. The supply type will get pre-filled based on the POS selection
- Enter the amount received as an advance in Gross Advance Adjusted field. The IGST or CGST and SGST will be auto calculated
- Click on Save button

Indicates Mandatory Fields

POS ***** 05-Haryana Supply Type Inter-State

Item Details

Rate (%)	Gross Advance Adjusted (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
5%			
12%			
18%			
28%			

BACK SAVE

12 – HSN-wise-summary of outward supplies

The GSTR-1 return requires a dealer to provide HSN-wise summary of outward supplies and rate wise along with quantitative details.

Click the HSN-wise summary of outward supplies file.-->Click on Add Details button on bottom right.

The following are the details to be provided on this page –

- HSN Code of outward Supplies
- Description of the outward supplies
- In the 'UQC' drop-down select the quantity of the supplies. Eg – KGs, Liters, etc.
- Enter the Total Quantity, Total Value and Total Taxable Value of the outward supplies
- Now enter the IGST or CGST and SGST based on the type of sale made viz a viz inter-state or intra-state
- Click on Add and on the next page click on save button.



HSN-wise summary of outward supplies

Add/Edit Details

HSN* Description* UQC

Total Quantity* Total Value (₹)* Total Taxable Value (₹)*

Integrated Tax (₹)* Central Tax (₹)* State/UT Tax (₹)*

CESS (₹)

13 – Documents Issued

Every taxpayer is required to provide details of the total document issued during a month. Click on the tile Documents Issued. → Click on Add Document

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
No docs found.						

There are will be 12 categories of documents. Enter the serial no. of invoice issued, Total number of invoices issued and cancelled invoices in respective fields. The net invoices field will be auto populated.

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1	<input type="text" value="111"/>	<input type="text" value="1114"/>	<input type="text" value="6789"/>	<input type="text" value="322"/>	<input type="text" value="6467"/>	<input type="button" value="✖"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="✖"/>

Final Step

Once all the details have been entered the return needs a declaration and can be submitted online.



Filing NIL Form GSTR-1 through SMS on GST Portal

A taxpayer may now file NIL Form GSTR-1, through an SMS, apart from filing it through online mode, on GST Portal.

1. To file NIL Form GSTR-1 through SMS, the taxpayer must fulfil following conditions:
 - o They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.
 - o They have valid GSTIN.
 - o Phone number of Authorized signatory is registered on the GST Portal.
 - o No data should be in saved or submitted stage for Form GSTR-1 on the GST Portal, related to that respective month.
 - o NIL Form GSTR-1 can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.
 - o Taxpayer should have opted for the filing frequency as either monthly or quarterly.
2. NIL Form GSTR-1 for a tax period must be filed by the taxpayer if:
 - o There are no Outward Supplies (including supplies on which tax is to be charged on reverse charge basis, zero rated supplies and deemed exports) during the month or quarter for which the return is being filed.
 - o No Amendments is to be made to any of the supplies declared in an earlier return.
 - o No Credit or Debit Notes to be declared/amended.
 - o No details of advances received for services to be declared or adjusted.
3. **Steps to File Nil Form GSTR 1 through SMS is as below:**
 - o Send SMS to **14409** number to file Nil Form GSTR-1 –

SMS Body

NIL <space> R1<space> GSTIN <space> Return Period

Example

FOR Filling NIL GSTR 1 for April 2020

NIL <space> R1 <space> 19BVHSR0184D1ZH <space> 042020

FOR Filling NIL GSTR 1 for January-March 2020

NIL <space> R1 <space> 19BVHSR0184D1ZH <space> 032020

Confirmation SMS Body(it will remain valid for 30 minutes)

CNF <space> R1<space> Code

Example

CNF <space> R1<space> 56789

- o After successful validation of “Verification Code”, return will be filed and Taxpayer will receive ARN to same mobile number and on registered e-mail ID of the taxpayer
4. All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-1 through SMS.

FAQ: https://tutorial.gst.gov.in/userguide/returns/index.htm#faq_nilreturngstr1.htm

Quarterly Return Filing and Monthly Payment of Taxes (QRMP) scheme

The Central Board of Indirect Taxes & Customs (CBIC) has introduced Quarterly Return Filing and Monthly Payment of Taxes (QRMP) scheme under Goods and Services Tax (GST) to simplify compliance for small taxpayers whose turnover is less than Rs.5 crores.

Under this method, a taxpayer will pay the tax on outward supplies after taking into consideration the input tax credit available. In this case, the taxpayer will manually arrive at the tax liability and deposit the same in Form GST PMT-06.

Under the QRMP scheme, an Invoice Furnishing Facility (IFF) is also available to taxpayers, to upload their supply invoices monthly on the GSTN, even though the GSTR-1 is to be filed quarterly. IFF facility has been introduced monthly basis so that invoices will be reflected in the GSTR-2A and GSTR-2B of their customers, who can use the input tax credits (ITC) on a timely basis. This prevents their customers from losing out on eligible input credits.

QRMP Scheme -Eligibility

- A registered person who is required to furnish a return in FORM GSTR-3B having an **aggregate turnover of up to 5 crore rupees in the preceding financial year**, is eligible for the QRMP Scheme (Notification No. 84/2020- Central Tax, dated 10th Nov, 2020). **This new Scheme is effective from 1st January, 2021.**
- Further, **in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.**

QRMP Scheme –Option to avail the scheme

Mode and timeline for availing the Option: The Facility to avail the QRMP Scheme shall be available **throughout the year**. The said facility may be availed on common portal (www.gst.gov.in). A registered person can opt in for any quarter **from first day of second month of preceding quarter to the last day of the first month of the quarter.**

For example: A registered person intending to avail QRMP Scheme for the quarter ‘Jan to March’, then he can exercise this option during 1st of October to 31st of December.

If he is exercising his option on 27th December for the quarter (Jan to March), in such case, he must have furnished the return for the month of December which was due on 22/24th January.

QRMP Scheme: QRMP Scheme [Quarterly Return Monthly Payment Scheme] has been introduced for small businesses having an annual aggregated turnover of up to INR 5 Crores, which enables them to GST Return Filing on a quarterly basis, however, the tax payment will still remain to be a monthly activity.

Features of QRMP Scheme:

1. Taxpayer can file monthly basis IFF (Invoice Furnishing Facility) for B2B **[Seller and Purchaser both are registered in GST]** sale bill only instead of mandatory monthly filling of GSTR 1 **[Both B2B {Seller and Purchaser both are registered in GST} and B2C {Seller is registered in GST but Purchaser is not registered in GST} Sale Invoices]**. The IFF facility has been introduced so that invoices will be reflected in the GSTR-2A and GSTR-2B of their GST registered buyers, who can use the input tax credits (ITC) on a timely basis. This IFF facility prevents their customers from losing out on eligible ITC and in turn them losing their customers.
2. GSTR 3B is to be filed quarterly instead of monthly
3. Only GST Calculation is to be maintained in books of accounts to pay the due GST in each of the first two months of the quarter by the 25th of the next month in that quarter through **GST PMT-06** either using the **(i)** fixed sum method **or (ii)** the self-assessment method.

Example, Let's take an example

MONTH	PARTICULARS	GROSS VALUE	TAXABLE VALUE	CGST	SGST
APRIL	Sale	11200	10000	600	600
	Purchase	8960	8000	480	480
	Net GST Payable			240	
MAY	Sale	13440	12000	720	720
	Purchase	10080	9000	540	540
	Net GST Payable			360	
JUNE	Sale	12320	11000	660	660
	Purchase	7840	7000	420	420
	Net GST Payable			480	

Before implementation of QRMP Scheme, Taxpayer having turnover up to ₹ 5 Crore, had to file GSTR 1 and GSTR 3B in each month **[April , May and June]** by paying GST ₹ 240, ₹ 360, ₹480 respectively

Under QRMP Scheme, Taxpayer having turnover up to ₹ 5 Crore, has to file GSTR 1 and GSTR 3B at the end of quarter only **[April – June quarter]** instead of filling GSTR 1 and GSTR 3B in every month. Only the taxpayer has to pay GST by the 25th of the next month for April and May through GST PMT-06 either using the **(i)** fixed sum method **or (ii)** the self-assessment method. Beside this the Taxpayer **may file** IFF FOR b2b Invoices for April and May



Following are time limits for exercising QRMP

Quarter	Time period during which QRMP Scheme can be opt in or Opt out
April, 2021 to June, 2021	1st February, 2021 to 30th April, 2021
July, 2021 to September, 2021	1st May, 2021 to 31st July, 2021
October, 2021 to December, 2021	1st August, 2021 to 31st October, 2021
January, 2022 to March, 2022	1st November, 2021 to 31st January, 2022

Selection of option for Jan to Mar

Class of Registered Persons	Deemed Option
Registered persons having aggregate turnover of up to Rs 1.5 crore, who have furnished FORM GSTR1 on <u>quarterly basis</u> in the current financial year	Quarterly Return
Registered persons having aggregate turnover of up to Rs 1.5 crore, who have furnished FORM GSTR1 on <u>monthly basis</u> in the current financial year	Monthly Return
Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly Return

Outward Supplies – Invoice Furnishing Facility (IFF)

Invoice Furnishing Facility (IFF)	<p>For each of the first and second months of a quarter, the taxpayer shall have facility (Invoice Furnishing Facility- IFF) to furnish the details of such outward supplies, between the 1st day of the succeeding month till the 13th day of the succeeding month.</p> <p>The said details of outward supplies shall, however, not exceed the value of 50 lakh rupees in each month.</p> <p>The facility for furnishing IFF for previous month would not be available after 13th of the month.</p>
Invoice Furnishing Facility (IFF) Optional and not Mandatory	It is important to note that the said facility is not mandatory and is only an optional facility made available to the registered persons under the QRMP Scheme.
Once Invoice reported in IFF need not be reported again in GSTR 1 -	<p>The details of invoices furnished using the said facility in the first two months are not required to be furnished again in FORM GSTR-1.</p> <p><i>A registered person may choose to furnish the details of outward supplies made during a quarter in FORM GSTR-1 only, without using the IFF.</i></p>

Selecting Monthly / Quarterly returns (Services => Returns => Opt-in for quarterly Returns)

For monthly filing of return under QRMP Scheme

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	<input checked="" type="radio"/> Monthly	SAVE	5 th Dec 2020 to 31 st Jan 2021	GSTR - 1	11/02/2021	11/03/2021	11/04/2021
	<input type="radio"/> Quarterly			GSTR - 3B	24/02/2021	24/03/2021	24/04/2021

For quarterly filing of return under QRMP Scheme

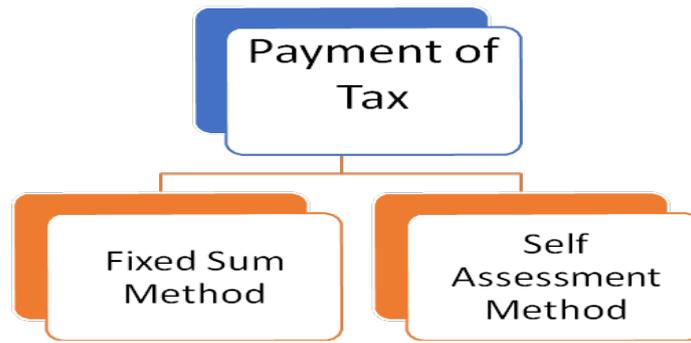
Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	<input type="radio"/> Monthly	SAVE	5 th Dec 2020 to 31 st Jan 2021	GSTR - 1	NA	NA	13/04/2021
	<input checked="" type="radio"/> Quarterly			GSTR - 3B	NA	NA	24/04/2021

Payment of Tax – Monthly (Fixed Sum or Self assessment Method)

The registered person under the QRMP Scheme would be required to pay the tax due in each of the first two months of the quarter by depositing the due amount in **FORM GST PMT-06**, by the **25th day of the month succeeding such month**. While generating the challan, taxpayers should select **“Monthly payment for quarterly taxpayer”** as reason for generating the challan.



Options for Payment of Tax



Fixed Sum Method:

A facility is being made available on the portal for generating a pre-filled challan in **FORM GST PMT-06 for an amount equal to 35% of the tax paid in cash in the preceding quarter** where the **return was furnished quarterly**; or equal to the tax paid in **cash in the last month of the immediately preceding quarter** where the **return was furnished monthly**.



- Fixed Sum Method- Under this method, a taxpayer shall pay an amount of tax as reflected in the pre-filled challan (on the basis of the previous tax payment) in Form GST PMT-06, for an amount equal to 35% of the tax paid in cash. An example of Fixed Sum method is mentioned below-

Tax paid in 1st Quarter [April 2021-June 2021 Quarter]		Tax to be paid in each month, for July 2021 and August 2021 under Fixed Sum method in QRMP Scheme	
CGST	100	CGST	35
SGST	100	SGST	35
IGST	200	IGST	70

- Self-Assessment Method (Actual Tax Due): Under this method, a taxpayer will pay the tax on outward supplies after taking into consideration the input tax credit available. In this case, the taxpayer will manually arrive at the tax liability and deposit the same in Form GST PMT-06. The taxpayer can refer Form GSTR-2B to arrive at the amount of ITC available.

Example of Self-Assessment Method –

GST on Sale in May 2021 = ₹ 480

GST on Purchase in May 2021 = ₹ 160

ITC balance available = ₹ 40

.....

Tax to be deposited under Self-Assessment Method through PMT 06 for May 2021 = ₹ 280

Tax payable under Self-assessment method can be paid by taxpayers by considering the tax liability on inward and outward supplies and the input tax credit available, in FORM GST PMT-06. In order to facilitate ascertainment of the ITC available for the month, an auto-drafted input tax credit statement has been made available in FORM GSTR-2B, for every month.

Taxpayers free to select any of the above two Options:

The registered person is **free to avail either of the two tax payment method** (i.e. Fixed Sum method or Self-Assessment method) in any of the two months of the quarter.

Guidelines for Filing GSTR-3B
Who Needs to File GSTR-3B?

Every person registered under GST needs to file GSTR-3B return. In case you have multiple GSTNs, separate GSTR-3B needs to be filed for every GSTN.

Even if there are no transactions during the month, registered businesses still need to file NIL GSTR-3B.

Following registrants do not have to file GSTR-3B:

Input Service Distributors

Businesses registered under GST Composition Scheme

Suppliers of online information and database access or retrieval services (OIDAR), who have to pay tax themselves.

Non-resident taxable person

Procedure of Filing

Login to GST Portal. → Go to 'Services' → 'Returns' → 'Returns Dashboard'. → Select the 'Financial Year' & 'Return Filing Period' for which return is to be filed. → Click the 'SEARCH' button. → Click on 'Monthly Return GSTR-3B' file, click the 'PREPARE ONLINE' button.

Details of outward supplies of goods or services GSTR1	Auto Drafted details (For view only) GSTR2A	TDS and TCS credit received
Due Date - PREPARE ONLINE PREPARE OFFLINE	VIEW DOWNLOAD	PREPARE ONLINE
Monthly Return GSTR3B Due Date - 20/04/2019 PREPARE ONLINE PREPARE OFFLINE	Comparison of liability declared and ITC claimed VIEW	



Select yes/no as per requirement.

		• Indicates Mandatory Fields
<p>A. Do you want to file Nil return? •</p> <p><i>Note: Nil return can be filed by you if you have not made any outward supply (commonly known as sale) AND have NOT received (commonly known as purchase) any goods/services AND do not have any tax liability.</i></p>	<input type="radio"/> Yes <input type="radio"/> NO	<p style="text-align: center; font-weight: bold;">Help</p> <p>Based on your answers, relevant tables of GSTR-3B will be visible on the next page. You may go back to previous screen by clicking on Back button.</p>
<p>B. Have you made any supply of goods/services (including nil rated, exempt and non-GST supplies) or received any supplies liable to reverse charge during this tax period? (Table 3.1) •</p>	<input type="radio"/> Yes <input type="radio"/> NO	
<p>C. Have you made any inter-state supplies to unregistered persons, composition taxable persons or UIN holders? (Table 3.2) •</p>	<input type="radio"/> Yes <input type="radio"/> NO	
<p>D. Do you have any claim/reversal of Input tax credit(ITC) on purchase of goods or receipt of services ? (Table 4) •</p>	<input type="radio"/> Yes <input type="radio"/> NO	
<p>E. Have you received any nil rated, exempt or non-GST supplies during this tax period? (Table 5) •</p>	<input type="radio"/> Yes <input type="radio"/> NO	
<p>F. Do you have any interest or late fee (including carry forward late-fee) liability? (Table 5.1) •</p>	<input type="radio"/> Yes <input type="radio"/> NO	
<p>G. Do you have any tax liability due to GST TRAN-1?(System-populated) (Table 6) •</p>	<input checked="" type="radio"/> Yes <input type="radio"/> NO	

Following tables are available in GSTR -3B

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax ₹0.00	Central Tax ₹0.00	Taxable Value ₹0.00	Integrated Tax ₹0.00	Integrated Tax ₹0.00	Central Tax ₹0.00
State/UT Tax ₹0.00	CESS ₹0.00			State/UT Tax ₹0.00	CESS ₹0.00
5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee		6.2 TDS/TCS Credit	
Inter-state supplies ₹0.00	Intra-state supplies ₹0.00	Integrated Tax ₹0.00	Central Tax ₹0.00	Integrated Tax ₹0.00	Central Tax ₹0.00
		State/UT Tax ₹0.00	CESS ₹0.00	State/UT Tax ₹0.00	

In the Table- Tax on Outward and Reverse Charge in Inward Supplies

Following informations are to given

- Outward taxable supplies (other than zero rated, nil-rated and exempted)-The dealer is required to provide details of the supplies details on which tax has been charged in aggregate. He need not segregate rate wise or product wise or bill wise but just put in the consolidated figure excluding zero rated, nil-rated, and exempted invoices and will contain details of invoices issued on which GST was charged, irrespective of any payment was received or not.
- **Outward Taxable Supplies (Zero Rated)**- All sales to SEZ units and exports are considered as zero-rated. In case taxpayer has engaged himself into exports, he is required to provide the details in this column. Here the column IGST has to be filled only if taxpayer has exported by taking an option of payment of tax on export and claiming refund later, in case if taxpayer has exported without tax then he only needs to enter the taxable value.

- **Other outward supplies (Nil rated, Exempted)-** All invoices which consist of goods or services that attract nil-rate, will be captured in this row. Only total taxable value of invoices is required as there will be no GST tax component.
- **Inward Supplies(Liable to Reverse Charge)-** Taxpayers are required to pay GST on Reverse charge basis on certain notified goods and services, purchased from unregistered dealer subject to exemption provided and various services such as GTA, legal service etc., even though this being an expense for the businessmen, the taxpayer is required to pay GST on reverse charge basis and he is also allowed to take Input credit on it. This row will capture details of all such inward supply or purchase invoices which are liable for GST taxes on reverse charge basis i.e. the recipient is liable for payment of GST.
- **Non –GST Outward Supplies-** This row will contain details of taxable amount for invoices that consists of non-GST goods like crude petroleum, petrol, high speed diesel, natural gas, and aviation turbine fuel.

3.1 Details of Outward Supplies and inward supplies liable to reverse charge Help ?					
Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹0.00	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				

In Table 3.2 following informations to be provided-

- Supplies made to Unregistered Persons:** This row will capture all inter-state supplies to unregistered customers i.e. consolidated data of all B2C Large invoices.
- Supplies made to Composition Taxable Persons:** This row will contain data from all inter-state invoices issued to Composition dealers.
- Supplies made to UIN holders:** For all inter-state supplies that are made to UIN (GST Unique ID) holders like Consulates, Embassies, and UN Bodies, this row will contain all such data.

3.2 Of the supplies shown in 3.1 (a), details of inter-state supplies made to unregistered persons, composition taxable person and UIN holders Help ?			
Supplies made to Unregistered Persons			+
Supplies made to Composition Taxable Persons			-
<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	Select	₹0.00	₹0.00
			<input type="button" value="ADD"/> <input type="button" value="REMOVE"/>
Supplies made to UIN holders			+
			<input type="button" value="CANCEL"/> <input type="button" value="CONFIRM"/>



In Table 4, following informations to be provided-

4 (A) ITC Available – In this sub table, we are required to fill the details according to fields mentioned therein, the tax amount which is to be taken as INPUT credit.

4 (A)(1) ITC Available from Import of Goods: This row will contain details of all import of goods invoices for which GST along with customs duty was paid.

4 (A)(2) ITC from Import of Services: This row will contain details of all import of goods invoices for which GST was paid.

4 (A)(3) Inward Supplies Liab to Reverse Charge: This row will contain details of all such invoices on which there was tax paid on reverse charge basis.

4 (A)(4) Inward Supplies from ISD: This row is applicable only for those taxpayers who are registered as input service distributors (ISD) and will contain details of ITC claimed for any ISD.

4 (A)(5) All Other Input Tax Credit: This row will contain transaction data from all other invoices except the above, ex: B2B invoices.

4 (B)(1) ITC Reversed: This row will capture data for any ITC that should be reversed incase full ITC was claimed, even when it was eligible for partial claim, as per the ITC reversal laws 42 & 43 under the CGST Act.

4 (B)(2) All Other Input Tax Credit Reversed: This row will capture data for any ITC that should be reversed because of any rule other than the ones above, as per the ITC reversal laws under the GST Act.

4 (C) Net ITC Availd: This row should contain the difference between total ITC available and total ITC reversed.

4 (D) Ineligible ITC

4 (D)(1) As per Section 17(5) – Tax payer will not be eligible to take credit of goods or services acquired which are mentioned in Section 17(5) (Such as motor vehicles, works contract service subject to conditions mentioned therein). Taxpayer is required to mention such details as well for tracking and supervision purposes.

4 (D)(2) Others – Any other Input credit which is not eligible for business has to be shown here

In the Input Tax credit table, only the value of goods and/or services are NOT to be mentioned but only the tax paid for acquisition of such goods and/or services.

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	₹0.00			₹0.00
(2) Import of services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(5) All other ITC	₹0.00	₹0.00	₹0.00	₹0.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00
(C) Net ITC Available (A) - (B)	₹0.00	₹0.00	₹0.00	₹0.00
(D) Ineligible ITC				
(1) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00

CANCEL CONFIRM

In Table 5, following informations to be provided-

5 (a) From a supplier under composition scheme, exempt and nil-rated supply: The first row of this table will capture the aggregate value of all inter and intra-state supplies received from a compounding dealer, purchases that are exempted under GST and purchases with nil-GST rate.

5 (b) Non-GST supply: This row will capture details of all non-GST purchase invoices, if any.

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	₹0.00	₹0.00
Non GST supply	₹0.00	₹0.00

In Table 5.1, following informations to be provided-

If there is any Interest & Late Fee for delay in filing GSTR- 3B, then that information is to be given in this table.

ⓘ Late fee for the month includes previous month's late fee charged due to delay in filing of return. The calculation is [(Date of Filing - (Date of Submission or Due date of Filing, whichever is later))] * [25/day (In case of any liability) or 10/day (In case of nil liability)] * per Act (CGST/SGST).

✓ Last Save request has been processed successfully.

✓ Please select the check box if you wish to declare any Interest liabilities. Please note Interest amounts declared here under respective heads need to be paid in cash in addition to tax liabilities for the month. GSTR 3B can be filed only after complete payment of all liabilities.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest				
Late Fees		₹0.00	₹0.00	

Once all the details are provided in GSTR-3B , then click on save GSTR-3B.After few seconds, 'SUBMIT' button at the bottom of the page is enabled. Click the 'SUBMIT' button to submit the finalized GSTR-3B return.

A success message is displayed at the top of the page. Once the return is submitted, the added data is frozen. No changes in any fields can be made after this. The ITC and Liability ledger will also get updated on submission.

Status of the GSRT- 3B will be changed to 'Submitted'.

GSTR-3B - Monthly Return

GSTIN - 18GGDP55160P3ZP Legal Name - GANSENG N SANGMA Status - Submitted
 FY - 2017-18 Return Period - July Due Date - 20/08/2017

✓ Submit request has been posted successfully. Values entered are rounded off to nearest whole number while posting to Ledgers.

3.1 Tax on outward and reverse charge inward supplies Integrated Tax ₹110.00 Central Tax ₹110.00 State/UT Tax ₹110.00 CESS ₹110.00	3.2 Inter-state supplies Taxable Value ₹5,555.00 Integrated Tax ₹55.00	4. Eligible ITC Integrated Tax ₹665.00 Central Tax ₹110.00 State/UT Tax ₹0.00 CESS ₹0.00
5. Exempt, nil and Non GST inward supplies Inter-state supplies ₹3,56,110.00 Intra-state supplies ₹610.00	5.1 Interest and Late fee Integrated Tax ₹0.00 Central Tax ₹55.00 State/UT Tax ₹5,555.00 CESS ₹55.00	6. Payment of tax Balance Liability ₹0.00 Paid through Cash ₹0.00 Paid through Credit ₹0.00
7. TDS/TCS Credit Integrated Tax ₹0.00 Central Tax ₹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.



After submission, To pay the taxes and offset the liability, **PROCEED TO PAYMENT** button will be enabled

3.1 Tax on outward and reverse charge inward supplies		3.2 Inter-state supplies		4. Eligible ITC	
Integrated Tax ₹1,000.00	Central Tax ₹1,000.00	Taxable Value ₹50,000.00	Integrated Tax ₹1,000.00	Integrated Tax ₹20,000.00	Central Tax ₹0.00
State/UT Tax ₹1,000.00	CESS ₹0.00			State/UT Tax ₹0.00	CESS ₹0.00
5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee		7. TDS/TCS Credit	
Inter-state supplies ₹10,000.00	Intra-state supplies ₹10,000.00	Integrated Tax ₹1,000.00	Central Tax ₹260.00	Integrated Tax ₹0.00	Central Tax ₹0.00
		State/UT Tax ₹260.00	CESS ₹0.00	State/UT Tax ₹0.00	

Important Message

Once you have filled the relevant tables, please follow the following steps for filing:-

- Please click on 'Save GSTR3B' on the summary page.
- You may download and preview/save the draft GSTR-3B.
- Click on 'Proceed to payment' to offset your liabilities.
- In case of insufficient cash balance to set off the liabilities, challan creation facility has been provided on the same screen.
- After setting off liabilities, GSTR-3B can be filed by attaching DSC/EVC.

BACK
SAVE GSTR3B
PREVIEW DRAFT GSTR-3B
PROCEED TO PAYMENT

The cash available as on date and ITC available (considering ITC of current tax period) are shown in below table.

i Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge ✕

i Late fee for the month includes previous month's late fee charged due to delay in filing of return. The calculation is [Date of Filing – (Date of Submission or Due date of Filing, whichever is later)] * [25/day (in case of any liability) or 10/day (in case of nil liability)] * per Act (CGST/SGST). ✕

i The liability appearing in the below table may also include the liability that would have arisen on rectification/ revision of credit availed in original TRAN-1, if any along with the liability declared in separate tables of GSTR-3B. An intimation to this effect is already mailed to you on such revision/ rectification and the amount can be reconciled from the same. ✕

i The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table. ✕

Description	Cash Ledger Balance					Credit	
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)
Tax	₹49,400.00	₹50,600.00	₹50,600.00	₹50,400.00	₹2,01,000.00	₹94,000.00	
Interest	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		
Late Fees		₹1,725.00	₹1,725.00		₹3,450.00		

Use the scroll bar to move to the right to view the Credit Ledger Balance.

Interest to be paid on tax liabilities both for supplies attracting reverse charge as well as other than reverse charge

Late fee for the month includes previous month's late fee charged due to delay in filing of return. The calculation is [Date of Filing - (Date of Submission or Due date of Filing, whichever is later)] * [25/day (in case of any liability) or 10/day (in case of nil liability)] * per Act (CGST/SGST).

The liability appearing in the below table may also include the liability that would have arisen on rectification/ revision of credit availed in original TRAN-1, if any along with the liability declared in separate tables of GSTR-3B. An intimation to this effect is already mailed to you on such revision/ rectification and the amount can be reconciled from the same.

The cash available as on date and ITC available (considering ITC of current tax period) are shown in this table.

Credit Ledger Balance(including current month's credit)						
CESS (₹)	Total (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Total (₹)
₹50,400.00	₹2,01,000.00	₹3,78,775.00	₹88,887.00	₹88,887.00	₹0.00	₹5,56,549.00
₹0.00	₹0.00					
	₹3,450.00					

- System auto-populates "Tax to be paid through ITC" fields with optimum utilization amounts based on provisions of the law relating to credit utilisation. However, ITC utilization portion can be edited. Then, the cash to be paid will also get changed.
- Tax liabilities as declared in the return along with the credits gets updated in the ledgers and reflected in the "Tax payable" column of the payment section. Credits get updated in the credit ledger and the updated balance is available and can be seen while hovering on the said headings of credit in the payment section.

Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities

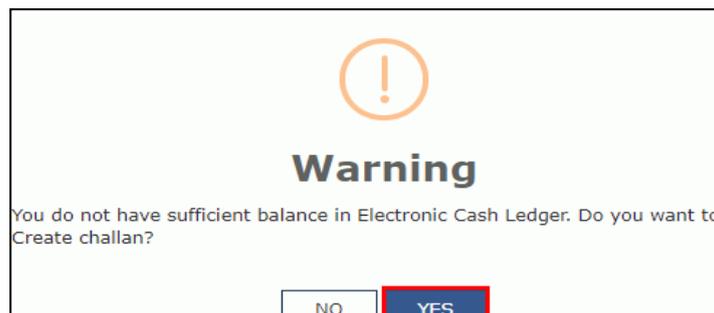
If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, available cash balance is utilized from the Electronic Cash Ledger and additional cash required for paying liability is being reflected in the last column of the Table (Addition cash required). Then challan is to be created for that additional cash directly by clicking on the CREATE CHALLAN button.

Scenario 2: If available cash balance in Electronic cash ledger is more than the amount required to offset the liabilities

If available cash balance in Electronic Cash Ledger is more than the amount required to offset the liabilities, no additional cash is required for paying liability and zero amount is being reflected in the last column of the Table (Addition cash required). Then click the **MAKE PAYMENT/POST CREDIT TO LEDGER** button to pay off the liabilities.

In case of insufficient balance, "You do not have sufficient balance in Electronic Cash Ledger.

Do you want to Create challan?" pop-up message is displayed. Click the **YES** button.





Once the payment is done, a confirmation message is displayed. Click the **YES** button.



Warning

WARNING: You are about to agree to credit claim and utilization, as indicated. Relevant amounts will be deducted from Electronic Cash and Credit ledgers and accordingly liability will be reduced. Also, amount of credit claimed will be credited to Electronic Credit ledger. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

Click the PROCEED TO FILE button.

Select the checkbox for declaration.

From the Authorised Signatory drop-down list, select the authorized signatory.

Click the file GSTR-3B with DSC or file GSTR-3B with EVC button.

Filing NIL Form GSTR-3B through SMS on GST Portal

1. A taxpayer may now file NIL Form GSTR-3B, through an SMS, apart from filing it through online mode, on GST Portal.
2. To file NIL Form GSTR-3B through SMS, the taxpayer must fulfill following conditions:
 - o They must be registered as Normal taxpayer/ Casual taxpayer/ SEZ Unit / SEZ Developer.
 - o They have valid GSTIN. o Phone number of Authorized signatory is registered on the GST Portal.
 - o There is no pending tax liability for previous tax periods, interest or late fee.
 - o All GSTR-3B returns for previous tax periods are filed.
 - o No data should be in saved stage for Form GSTR-3B on the GST Portal, related to that respective month.
 - o NIL Form GSTR-3B can be filed anytime on or after the 1st of the subsequent month for which the return is to be filed.
3. NIL Form GSTR-3B for a tax period must be filed if the taxpayer:
 - o Has NOT made any Outward Supply
 - o Do NOT have any reverse charge liability
 - o Do NOT intend to take any Input tax credit; and
 - o Do NOT have any liability for that particular or previous Tax Periods.
4. All the authorized representatives, for a particular GSTIN can file NIL Form GSTR-3B through SMS.

- o If more than one authorized representative/ signatory have the same mobile number registered on the GST Portal, such SMS requests will not be accepted for filing NIL Form GSTR-3B.
 - o An SMS and e-mail will be sent on the e-mail and mobile number of the primary authorized signatory.
 - o In case, filer of NIL Form GSTR-3B is an authorized signatory, SMS will be sent to his/ her mobile number also.
5. Taxpayer can file NIL Form GSTR-3B, through SMS for all GSTINs, for whom they are an Authorized Signatory, using same mobile number. For

FAQ- https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq_nilreturngstr3b.htm

For CBT- <https://www.gst.gov.in/help/video/gstr3bnilsms>

Guidelines for Filing GST –CMP 08

What is GST CMP 08

GST-CMP 08 is quarterly return.

Due date of CMP 08 – 18TH of the succeeding Quarter

ITC is not available to the composition taxpayers.

Composition taxpayers need to pay tax on their quarterly aggregate turnover. The tax rate is,

2% for Manufacturers,

5% for Supplier of food and drinks for human consumption (without alcohol)

1% for Traders (others)

At the time of Filing GST-CMP 08, Select the month for which return to be submitted

Click on Prepare Online

File Returns

Financial Year • 2019-20

Return Filing Period • Jul-Sep

SEARCH

Statement for payment of self-assessed tax GST CMP-08

Due Date - 18/10/2019

PREPARE ONLINE

1. If Nil CMP 08 is to be filed then tick on “File Nil GST CMP-08” → Click on Save → Proceed to File
2. In case of Taxable CMP 08



Outward Supplies (Including Exempt Supplies)

- o In case of exempted outward supplies – Put the value of exempted supplies in the column “Value”
- o In case of taxable outward supplies - Put the value of taxable supplies in the column “Value” & amount of CGST & SGST in respective column

Inward supplies attracting Reverse Charge including Import of Services

- o If there is any inward supplies under RCM, then all information regarding that are to be provided in the respective field.

Tax Payable

It would be auto populated

Interest Payable (if any)

It would be auto populated

File Nil GST CMP-08

3.Summary of self-assessed liability
(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No.	Description	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
1	Outward supplies (including exempt supplies)	<input type="text" value="0.00"/>		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
2	Inward supplies attracting reverse charge including import of services	<input type="text" value="0.00"/>				
3	Tax payable (1 + 2)	<input type="text" value="0.00"/>				
4	Interest payable, if any		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Then Click on Save → Proceed to File

The Payment of Tax page is displayed.

The cash ledger balance as available on date is shown in below table.

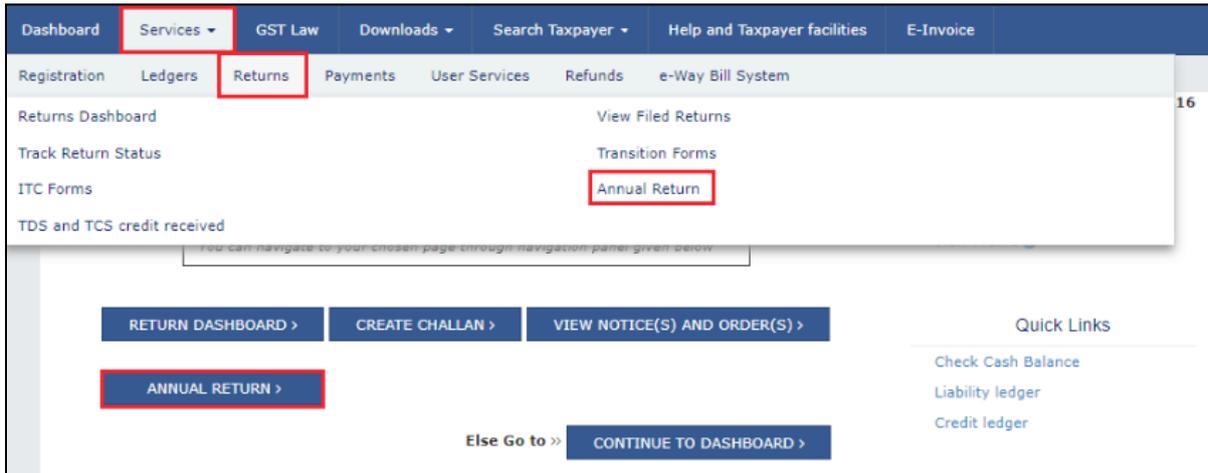
If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then a part payment of liability can be made from available balance of the Electronic Cash Ledger. Additional cash required to be paid by taxpayer is shown in the “Tax to be paid, Interest to be paid and Late Fee to be paid” column.

Then challan is to be created.

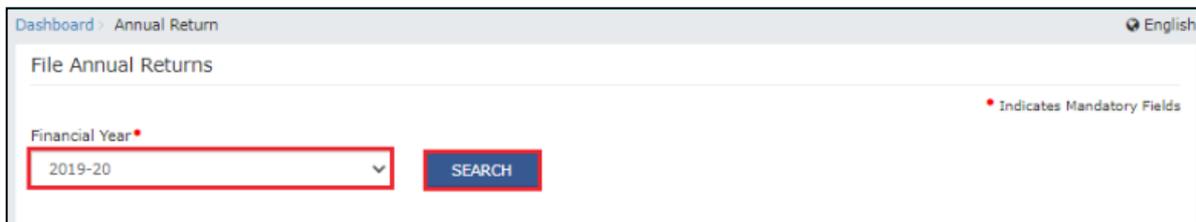
Then file the Return.

Guidelines for Filing GSTR – 4 Annual Return by Composition Taxpayer (FY 2019-20 Onwards)

Click the Services → Returns → Annual Return option. Alternatively, you can also click the Annual Return link on the Dashboard.

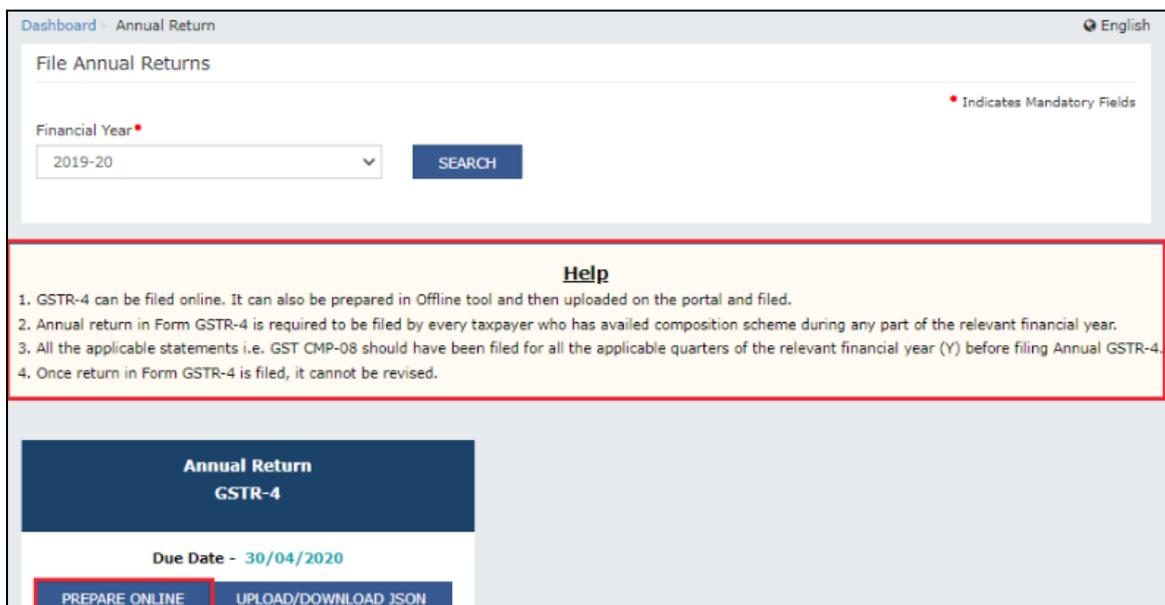


The File Annual Returns page is displayed. Select the Financial Year for which you want to file the annual return from the drop-down list. Click the SEARCH button.



The File Returns page is displayed. Please read the important message in the boxes carefully. In the Annual Return GSTR-4 file, click the PREPARE ONLINE button.

Note: PREPARE ONLINE button for filing Form GSTR-4 will be enabled only after filing all applicable Form CMP-08 statements for the relevant Financial Year.





The GSTR-4 Annual Return page is displayed. Enter the aggregate turnover of previous financial year and click SAVE.

Note:

- You will not be able to proceed further without entering aggregate turnover of previous financial year.
- In case, you were registered during the current FY or had nil aggregate turnover, please enter '0' (Zero) here.
- On saving aggregate turnover details, other buttons on this screen will get enabled.

The screenshot shows the GSTR-4 Annual Return page. The breadcrumb trail is 'Dashboard > Returns > Annual Returns > GSTR-4'. The language is set to 'English'. The GSTIN is 27ABKPW5626R1ZK, Legal name is SURESH D WALUKAR, and Trade name is blank. The financial year is 2019-20, Status is 'Not filed', and Due date is blank. A red box highlights the 'Aggregate turnover of previous Financial Year(₹)' field with the value 30,88,920.00 and a 'SAVE' button.

A confirmation message is displayed that Save request has been acknowledged.

The screenshot shows the GSTR-4 Annual Return page with a confirmation message 'Save request acknowledged.' displayed in a green box. The 'Aggregate turnover of previous Financial Year(₹)' field still shows 30,88,920.00 and the 'SAVE' button is visible. Below the message, there is a 'File Nil GSTR-4' checkbox and a dropdown menu for 'Select tables to add/view details'. At the bottom, there are buttons for 'BACK', 'RESET', 'DOWNLOAD GSTR-4 SUMMARY (PDF)', 'DOWNLOAD GSTR-4 DETAILS (EXCEL)', and 'PROCEED TO FILE'.

6 (a) To file Nil return: Nil Form GSTR-4 Annual Return can be filed by you, for the financial year, if you have, for all applicable quarters of the year

- NOT made any outward supply
- NOT received any goods/services
- Have NO other tax liability to report
- Have filed all Form CMP-08 as Nil

6.1. Select the File Nil GSTR4 check-box. Click PROCEED TO FILE.

File Nil GSTR-4

Note: Nil return can be filed for the financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received (commonly known as purchase) any goods/services; AND
- NO other liability to report.

6 (b) To file Form GSTR-4 (Annual Return):

Enter details in various files

4A. Inward supplies from registered supplier (other than reverse charge): To add details of inward supplies received from a registered supplier (other than reverse charge)

4B. Inward supplies from registered supplier (reverse charge): To add details of inward supplies received from a registered supplier (reverse charge)

4C. Inward supplies from unregistered supplier: To add details of inward supplies received from an unregistered supplier

4D. Import of Service: To add details of import of service

6. Tax rate wise inward and outward supplies: To enter tax rate wise details of outward supplies during the financial year

To view auto-drafted details:

5. Summary of CMP-08: To view auto-drafted details provided in filed Form CMP-08 for the financial year

7. TDS/TCS credit received: To view details related to TDS/TCS credit received

Dashboard Returns - Annual Returns - GSTR-4 English

GSTIN - 27ABKPW5626R1ZK Legal name - SURESH D WALUKAR Trade name - HELP ?

FY - 2019-20 Status - Not filed Due date -

3. Aggregate turnover of previous Financial Year(₹) *

File Nil GSTR-4

Select tables to add/view details

- 4A. Inward supplies from registered supplier (other than reverse charge)
- 4B. Inward supplies from registered supplier (reverse charge)
- 4C. Inward supplies from unregistered supplier
- 4D. Import of service
- 5. Summary of CMP-08
- 6. Tax rate wise inward and outward supplies
- 7. TDS/TCS credit received



Once all the required details are entered, navigate BACK to go to the Form GSTR-4 (Annual Return) Dashboard page.

Click PROCEED TO FILE button. A confirmation message is displayed that return is ready to be filed.

Dashboard - Returns - Annual Returns - GSTR-4 English

Ready to file as on 15/07/2020.

GSTIN - 27ABKPW5626R1ZK Legal name - SURESH D WALUKAR Trade name - * Indicates mandatory fields

FY - 2019-20 Status - Ready to File Due date - HELP ? ↻

3. Aggregate turnover of previous Financial Year(₹) * 30,88,920.00 SAVE

File Nil GSTR-4

Select tables to add/view details Select tables to add/view details

BACK RESET DOWNLOAD GSTR-4 SUMMARY (PDF) DOWNLOAD GSTR-4 DETAILS (EXCEL) PROCEED TO FILE

Click PROCEED TO FILE button.

GSTIN - 27ABKPW5626R1ZK Legal name - SURESH D WALUKAR Trade name - * Indicates mandatory fields

FY - 2019-20 Status - Ready to File Due date - HELP ? ↻

3. Aggregate turnover of previous Financial Year(₹) * 30,88,920.00 SAVE

File Nil GSTR-4

Select tables to add/view details Select tables to add/view details

BACK RESET DOWNLOAD GSTR-4 SUMMARY (PDF) DOWNLOAD GSTR-4 DETAILS (EXCEL) PROCEED TO FILE

For more detailed information and practical approach in GST Registration & Returns, please follow-

<https://www.gst.gov.in/help/helpmodules/>

Concept of Payment and Refund of ITC under GST

Payment of Taxes

Every registered person is required to compute his tax liability on a monthly basis by setting off the Input Tax Credit (ITC) against the Outward Tax Liability. If there is any balance tax liability the same is required to be paid to the government.

Creation of Challan

Login to GST portal— Click on Create Challan Or

Service—Payment—Create Challan—Put the amount in respective column—Select the mode of payment

Then the amount will be reflected in Electronic Cash Ledger.

How to check various Ledger Balances-

Click on Services—Ledgers—Three ledgers are available

- Electronic Liability Ledger
- Electronic Cash Ledger
- Electronic Credit Ledger

Electronic Tax Liability Ledger

The electronic tax liability ledger shows the total tax liability of a registered person at any point of time. This detail can be accessed on the GST portal of a registered taxpayer

- ❖ Amount of Tax Payable
- ❖ Interest, Late Fee
- ❖ Amount of Tax Payable along with interest on account mismatch of credit based on provisions of Section 29 or Section 29A or Section 43C
- ❖ Any other amount payable by the taxpayer or directed by the board on account of any proceedings carried out
- ❖ Tax Deducted at Source
- ❖ Tax Collection at Source
- ❖ Tax Payable under Reverse Charge
- ❖ Amount payable by the department against any interest , refund, penalty, late fee or



any other determined under the proceedings of the Act

- ❖ Balance in Electronic Tax Liability Ledger

Electronic Cash Ledger

An Electronic Cash Ledger will also require to be maintained on the GST portal. It will show the amount deposited by the tax payer towards discharge of his tax liability or interest or late fee or penalty any other amounts.

Electronic credit ledger

All the taxes paid on the inputs would be recorded in the electronic credit ledger. The input tax credit in each of the cases mentioned below, shall also be transferred to the electronic credit ledger:

- ❖ ITC available due to the taxes paid under the reverse charge mechanism shall also be transferred to the electronic credit ledger.
- ❖ ITC available on goods/services used for the business and other purposes shall only be allowed to the extent applicable for business purposes.
- ❖ ITC available to the branch for the amount of credit transferred by ISD
- ❖ ITC allowed on input held in stock and the semi-finished or finished goods would be credited to electronic credit ledger if the taxpayer applies for registration within 30 days of becoming liable to pay tax.
- ❖ ITC available on the input held in stock and semi-finished or finished goods by a taxpayer in the composition scheme converting to a normal taxpayer shall be transferred to electronic credit ledger.

All the payments under GST have to be made by either using the input tax credit available in the electronic credit ledger or through the electronic cash ledger.

Change in Provisions of ITC Utilization effective from 1.02.2019					
Before 1.02.2019			From 1.02.2019		
Payment for	First set off from	Then set off from	Payment for	First set off from	Then set off from
SGST	SGST	IGST	SGST	IGST	SGST
CGST	CGST	IGST	CGST	IGST	CGST
IGST	IGST	CGST and SGST	IGST	IGST	CGST and SGST

Practical Example-GSTR 1 Filling

Business Name – M/S ABC PVT LTD.

This company has 5 Sale invoices in a month

Serial No. of Sale Invoices should be maintained sequentially



Invoice No. 1-Feb/2018-19

TAX INVOICE

Date – 2.02.2019

M/S ABC PVT LTD.

Address – 37/4, West Bengal-700012

GST No. - 19BECPD9881D1ZD

Buyer- Mohan Motor Dealers Pvt. Ltd..

Address – 244/1, West Bengal-700141

GST No. - 19AAECM7094H1Z1

Description	HSN/SAC Code	Quantity	Rate (₹)	Amount (₹)
Car Polishing Material	995462	50 Ltr.	2,000	1,00,000
CGST @ 9%				9,000
SGST @ 9%				9,000
Total				1,18,000

Bank Details of
M/S ABC Pvt. Ltd.

Authorized Signatory

M/S ABC Pvt. Ltd.

Then Entry in GSTR -1

4A, 4B, 4C, 6B, 6C - B2B Invoices

Total Value	Total Taxable Value
<input type="text" value="-"/>	<input type="text" value="-"/>
Total Tax Liability	
<input type="text" value="-"/>	
"Total tax liability " includes	
<div style="background-color: #1a3d4d; color: white; padding: 2px 10px; display: inline-block;">IMPORT EWB DATA</div> i	

This table in GSTR-1 is to be used

Entry to be done as follows and then save



Deemed Exports
 SEZ Supplies with payment
 SEZ Supplies without payment

Sale from Bonded WH

Receiver GSTIN/UIN*
 Receiver Name*
 Invoice No.*

Invoice Date*
 POS ⓘ ▼
 Total Invoice Value (₹)*

Supply Type
 Supply attract Reverse Charge

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text" value="₹1,00,000.00"/>	<input type="text" value="₹9,000.00"/>	<input type="text" value="₹9,000.00"/>	<input type="text"/>



Invoice No. 2-Feb/2018-19

TAX INVOICE

Date – 4.02.2019

M/S ABC PVT LTD.

Address – 37/4, West Bengal-700012

GST No. - 19BECPD9881D1ZD

Buyer- **M/S ABC PVT LTD**

Address – 244/1, New Delhi-700141

Description	HSN/SAC Code	Quantity	Rate (₹)	Amount (₹)
Car Polishing Material	995462	40 Ltr.	2,000	80,000
IGST @ 18%				14,400
Total				94,400

Bank Details of
M/S ABC Pvt. Ltd.

Authorized Signatory

M/S ABC Pvt. Ltd.

5A, 5B - B2C (Large) Invoices

Total Value Total Taxable Value
□- □-

Total Tax Liability
□-

IMPORT EWB DATA



This table in GSTR-1 is to be used



Entry to be done as follows and then save

• Indicates Mandatory Fields

Sale from Bonded WH

POS ***** Invoice No. ***** Invoice Date *****

07-Delhi 2-Feb/2018-19 04/02/2019

Supply Type Total Invoice Value (₹) *****

Inter-State ₹94,400.00

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
3%			
5%			
12%			
18%	₹80,000.00	₹14,400.00	
28%			

Invoice No.3-Feb/2018-19

TAX INVOICE

Date – 6.02.2019

M/S ABC PVT LTD.
 Address – 37/4, West Bengal-700012
 GST No. - 19BECPD9881D1ZD

Buyer- **XYZ LTD**
 Address – 75, Dubai-00000

Description	HSN/SAC Code	Quantity	Rate (₹)	Amount (₹)
Car Polishing Material IGST @ 18%	995462	100 Ltr.	2,000	2,00,000 36,000
Total				2,36,000

Bank Details of
 M/S ABC Pvt. Ltd.

Authorized Signatory

M/S ABC Pvt. Ltd.

6A - Exports Invoices

Total Value	Total Taxable Value
₹-	₹-
Total Tax Liability	
₹-	

This table in GSTR-1 is to be used

There are two options

- **Without payment of Tax**
- **With payment of Tax**

Entry to be done as follows and then save

Invoice No. [•]	Invoice Date [•]	Port Code	
3-Feb/2018-19	06/03/2019		
Shipping Bill No./Bill of Export No.	Shipping Bill Date/Bill of Export Date	Total Invoice Value (₹) [•]	
		₹2,36,000.00	
Supply Type	GST Payment [•]		
Inter-State	With Payment of Tax		
<input type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?			
Item Details			
Rate	Taxable Value (₹) [•]	Amount of Tax	
		Integrated Tax (₹) [•]	CESS (₹)
0%	₹0.00	₹0.00	₹0.00
0.1%	₹0.00	₹0.00	₹0.00
0.25%	₹0.00	₹0.00	₹0.00
3%	₹0.00	₹0.00	₹0.00
5%	₹0.00	₹0.00	₹0.00
12%	₹0.00	₹0.00	₹0.00
18%	₹2,00,000.00	₹36,000.00	₹0.00
28%	₹0.00	₹0.00	₹0.00



Invoice No.4-Feb/2018-19

TAX INVOICE

Date – 6.02.2019

M/S ABC PVT LTD.

Address – 37/4, West Bengal-700012

GST No. - 19BECPD9881D1ZD

Buyer- Mr. Anderson

Address – 28/4/1, Kolkata- 700022

Description	HSN/SAC Code	Quantity	Rate (₹)	Amount (₹)
Car Polishing Material	995462	2 Ltr.	2,000	4,000
CGST @ 9%				360
SGST @ 9%				360
Total				4,720

Bank Details of
M/S ABC Pvt. Ltd.

Authorized Signatory

M/S ABC Pvt. Ltd.

7 - B2C (Others)

Total Taxable Value	Total Tax Liability
₹-	₹-

This table in GSTR-1 is to be used

Entry to be done as follows and then save

POS ⓘ	Taxable value *	Supply Type
19-West Bengal ▼	₹4,000.00	Intra-State
<input type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?		
Rate *		
18 ▼		
Central Tax *	State / UT Tax *	CESS
₹360.00	₹360.00	₹0.00



Credit Note No-5-Feb/2018-19

CREDIT NOTE

Date – 6.02.2019

M/S ABC PVT LTD. Original Invoice No.4-Jan/2018-19

Address – 37/4, West Bengal-700012

Original Invoice Issuing Date – 15.01.2019

GST No. - 19BECPD9881D1ZD

Buyer- M/S P.T Pvt. Ltd

Address – 28/4/1, Kolkata- 700022

Description	HSN/SAC Code	Quantity	Rate (₹)	Amount (₹)
Car Polishing Material	995462	2 Ltr.	2,000	4,000
CGST @ 9%				360
SGST @ 9%				360
Total				4,720

Authorized Signatory

M/S ABC Pvt. Ltd.

9B - Credit / Debit Notes (Unregistered)		0
Total Taxable Value	Total Tax Liability	
₹0.00	₹0.00	

This table in GSTR-1 is to be used**If credit note is issued to registered dealer, then choose 9B-Credit/Debit Note (Registered)**



Entry to be done as follows and then save

Type B2CL	Debit/Credit Note No. 6-Feb/2018-19	Debit/Credit Note Date 06/02/2019
Original Invoice Number 4-Jan/2018-19	Original Invoice Date 15/01/2019	Note Type Credit
Note Value ₹4,720.00	Supply Type Inter-State	

Pre GST Regime

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax	
		Integrated Tax (₹)	CESS (₹)
0%			
0.1%			
0.25%			
3%			
5%			
12%			
18%	₹4,000.00	₹720.00	

13 - Documents Issued		0
Total Docs	Cancelled Docs	
0	0	
Net Issued Docs		
0		

This table in GSTR-1 is to be used for giving information regarding how many invoices issued
Entry to be done as follows



1. Invoices for outward supply

No.	Sr. No.		Total number	Cancelled	Net issued	Action
	From	To				
1	1-Feb/2018	4-Feb/2018	4	0	4	

ADD DOCUMENT

2. Invoices for inward supply from unregistered person

No.	Sr. No.		Total number	Cancelled	Net issued	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

3. Reversed Invoice

No.	Sr. No.		Total number	Cancelled	Net issued	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

4. Debit Note

No.	Sr. No.		Total number	Cancelled	Net issued	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

5. Credit Note

No.	Sr. No.		Total number	Cancelled	Net issued	Action
	From	To				
1	2-Feb/2018	2-Feb/2018	1	0	1	

12 - HSN-wise summary of outward supplies 0

Total Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	
₹0.00	

IMPORT EWB DATA
i

This table in GSTR-1 is to be used for giving HSN wise detailed information

HSN wise details to be given.

HSN*	Description	UQC*
995462		OTH-OTHERS ▼
Total Quantity*	Total Value (₹)*	Total Taxable Value (₹)*
192	₹4,53,120.00	₹3,84,000.00
Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
₹50,400.00	₹9,360.00	₹9,360.00
CESS (₹)		

After filling all information in required tables ,we have to cross check Total Value, Taxable Value, Total Tax Liability ,Total Number of Invoices etc. from all tables.



Practical Example-GSTR 3B Filling

	Taxable Value	IGST	CGST	SGST
Sale	384000	50400	9360	9360
Sales Return	4000		360	360
Net Sales	380000	50400	9000	9000
Purchase	350000	45000	9000	9000
Tax Payable	34000	5400	-	-

Summary of Calculation for GSTR-3B Return Filling

3.1 Tax on outward and reverse charge inward supplies	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

This table in GSTR-3B is to be used for giving Sales information after deducting Sales Return

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹3,80,000.00	₹50,400.00	₹9,000.00	₹9,000.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹0.00	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				

3.2 Inter-state supplies	
Taxable Value	Integrated Tax
₹0.00	₹0.00

This table in GSTR-3B is to be used for giving B2CL Large Sales information
 Invoice No. 2-Feb/2018-19- B2CL Large Sales Invoice

Supplies made to Unregistered Persons			
<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	07 - Delhi	₹80,000.00	₹14,400.00

4. Eligible ITC

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

This table in GSTR-3B is to be used for giving information regarding Input Tax

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	₹0.00			₹0.00
(2) Import of services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(5) All other ITC	₹45,000.00	₹9,000.00	₹9,000.00	₹0.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00
(C) Net ITC Available (A) - (B)	₹45,000.00	₹9,000.00	₹9,000.00	₹0.00

₹ 5400(IGST) to be paid in cash by creating challan.

Practical Example 2

A printer Company supplying books directly to a nursery school and raised invoice.

Taxable Value – ₹ 40,000

CGST- NIL

SGST- NIL

.....

Invoice Value - ₹ 40,000

At the time of filling GSTR-1, this table has to be filled



8A, 8B, 8C, 8D - Nil Rated Supplies		0
Total Nil Amt	Total Exempted Amt	
₹0.00	₹0.00	
Total Non-GST Amt		
₹0.00		

Put ₹ 40,000 in the column "Nil Rated Supplies" in the respective row "intra state supplies to registered persons" if service supplied to registered person or "intra state supplies to unregistered persons" if service supplied to unregistered person.

Similarly, if Supply made to another state, then put the amount in the respective row "inter-state supplies to registered persons" in case of supply to registered person or "inter-state supplies to unregistered persons" in case of supply to unregistered person.

Item Details			
Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

At the time of filling GSTR-3B, this table has to be filled.

5. Exempt, nil and Non GST inward supplies	
Inter-state supplies	Intra-state supplies
₹0.00	₹0.00

Put ₹ 40,000 in the row "from a supplier under composition scheme, exempt and nil rate supply" in the respective column "inter-state supplies" or "inter-state supplies" as applicable.

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	₹0.00	₹0.00
Non GST supply	₹0.00	₹0.00

A Pre-School received ₹ 5000 from every student.

Taxable Value – ₹ 5,000

CGST- NIL

SGST- NIL

.....

Invoice Value - ₹ 5,000

At the time of filling GSTR-1, this table has to be filled.

8A, 8B, 8C, 8D – Nil Rated Supplies		0
Total Nil Amt		Total Exempted Amt
₹0.00		₹0.00
Total Non-GST Amt		
₹0.00		

Put ₹ 5,000 in the column “Exempted” in the respective row “intra state supplies to registered persons” or “intra state supplies to unregistered persons” or “inter-state supplies to registered persons” or “inter-state supplies to unregistered persons” as applicable.

Item Details			
Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00



At the time of filling GSTR-3B, this table has to be filled.

5. Exempt, nil and Non GST inward supplies	
Inter-state supplies ₹ 0.00	Intra-state supplies ₹ 0.00

Put ₹ 5,000 in the row “from a supplier under composition scheme, exempt and nil rate supply” in the respective column “inter-state supplies” or “intra-state supplies” as applicable.

Nature of Supplies	Inter-State Supplies (₹)	Intra-State Supplies (₹)
From a supplier under composition scheme, Exempt and Nil rated supply	₹ 0.00	₹ 0.00
Non GST supply	₹ 0.00	₹ 0.00

Practical Example 3-Reverse Charge

A Transport Company(GTA) raised invoice. Transporter, Consignor & Consignee, all are registered under GST

Taxable Value of Transport Cost – ₹ 40,000

CGST-	₹ 3,600
SGST-	₹ 3,600
.....	
Invoice Value -	₹ 47,200

At the time of filling GSTR-1, this table has to be filled

4A, 4B, 4C, 6B, 6C - B2B Invoices	
Total Value	Total Taxable Value
₹ -	₹ -
Total Tax Liability	
₹ -	
"Total tax liability"	
IMPORT EWB DATA ⓘ	

This table in GSTR-1 is to be used for giving information Transport Service provided

- Provide GST No. who will pay tax on Transport Charges
- Click on “Supply attract Reverse Charge” since transporter falls under GTA provisions which follows Reverse Charge Mechanism

<input type="checkbox"/> Deemed Exports	<input checked="" type="checkbox"/> SEZ Supplies with payment	<input checked="" type="checkbox"/> SEZ Supplies without payment
<input type="checkbox"/> Sale from Bonded WH		
Receiver GSTIN/UIN *	Receiver Name *	Invoice No. *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Invoice Date *	POS ⓘ *	Total Invoice Value (₹) *
<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="Select"/> ▼	<input type="text"/>
Supply Type	<input checked="" type="checkbox"/> Supply attract Reverse Charge	
<input type="checkbox"/> Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?		

At the time of filling GSTR-1, this table has to be filled

3.1 Tax on outward and reverse charge inward supplies	
Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

This table in GSTR-3B is to be used for giving information Transport Service provided

- Taxable Value is to be given only.
- Amount of Tax need not to be given since the Transporter is under Reverse Charge Mechanism.

3.1 Details of Outward Supplies and inward supplies liable to reverse charge Help ?					
Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(b) Outward taxable supplies (zero rated)	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			<input type="text" value="₹0.00"/>
(c) Other outward supplies (Nil rated, exempted)	<input type="text" value="₹40,000.00"/>				
(d) Inward supplies (liable to reverse charge)	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(e) Non-GST outward supplies	<input type="text" value="₹0.00"/>				

TDS & TCS PROVISIONS IN GST

Concept of TDS in GST Section 51 of CGST Act 2017

Tax Deducted at Source (TDS) is one of the ways to collect tax based at a certain percentage on the amount payable by the receiver on goods/services. The collected tax is a revenue for the government. The purpose behind of introduction of TDS under GST is enable to the Govt. to monitor & verify compliance and to prevent tax evasion. TDS under GST came into effect from 1st October 2018.

The recipient will deduct tax at a specified rate from the payment due to the supplier and deposit the tax to the government on behalf of the supplier. When the supplier will file his return, he can claim credit of the tax paid by the recipient on his behalf.

TDS refers to the tax which is deducted when the buyer of goods or services, such as government departments, makes payments under a business contract.

The following categories are liable to deduct TDS under GST.

- A department or an establishment of the Central Government or State Government (*Example - ISRO*) or
- Local authority (*Example - Panchayat, as defined in Article 243(d) of Constitution*) or

Section 2(69): "local authority" means–

- **a** "Panchayat" as defined in clause (d) of article 243 of the Constitution;
 - **a** "Municipality" as defined in clause (e) of article 243P of the Constitution;
 - **a** Municipal **Committee, a Zilla Parishad, a District Board, and any other authority legally** entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
 - **a Cantonment Board** as defined in section 3 of the Cantonments Act, 2006;
 - **a Regional Council or a District Council** constituted under the Sixth Schedule to the Constitution;
 - **a Development Board** constituted under article 371 of the Constitution; or
 - **a Regional Council** constituted under article 371A of the Constitution
- Governmental agencies (*Example – Defence Research and Development Organisation (DRDO)*) or



- Such persons or category of persons as may be notified by the Government.
- An authority or a board or any other body which has been set up by Parliament or a State Legislature (*Example - IIM's*) or,
- Authority or board, established by any govt. with 51% or more participation by way of equity or control(*Example - Bharat Heavy Electricals Limited*)or,
- A society established by the Central or any State Government or a Local Authority and the society is registered under the Societies Registration Act, 1860. (*Example - AMUL*)
- Public sector undertakings(*Example - Air India Limited*)

TDS UNDER GST IN NUTSHELL	
Eligible Deductor	Govt. Department/PSU/Board/Society/Local Authority
Eligible Value	Taxable value of contract more than ` 2.5 lakhs
Time of Deduction	Date of payment or credit, whichever is earlier
Rate	Intra- State - 1% CGST + 1% SGST
	Inter - State - 2% IGST
Form in which Registration for TDS to be taken	REG -07
Form in which return to be filed	GSTR 7
Due date of GSTR 7	10th of the following month Example. A department under Central Government deducts TDS @2% from Mr. A on 5 February 2021, then it is liable to make payment by 10 March 2021.
Form in which TDS certificate to be issued	GSTR-7A
Time limit of issuing GSTR 7A	Within 5 days of crediting the amount to government
Penal Provisions for failure to pay TDS	Interest - 18%
	Late Fee - ₹ 200 per day(CGST + SGST/UTGST) from the date after expiry of 5 days period for issuing GSTR 7A. Maximum Late fee ₹ 5000 each under CGST Act & SGST/UTGST Act
	Late Fee - ₹ 200 per day(CGST+SGST/UTGST) from the date after expiry of due date of GSTR 7. Maximum Late fee ₹ 5000 each under CGST Act & SGST/UTGST Act

Registration requirements for TDS Deductors

- A person liable to deduct TDS has to compulsorily register
- There is no threshold limit for such registration.
- TDS Deductors can take GST registration using the existing TAN.
- Registration can also be taken without PAN No. if TAN No. exists.



- TAN is mandatory for such registration.

Liability to deduct TDS will arise–

TDS would be deducted when the total value of supply, under a contract, exceeds ₹ 2.5 lakhs [Section 51(1)].

For the purpose determining the applicability of TDS, Taxable value of supply is to be considered.

TDS will be applicable u/s 51 even if payment is made in installments and the total value of the contract (excluding GST) exceeds ₹ 2.5 lacs .

Example

Mr. X makes a supply worth ₹ 10,000 to Mr. Y. The rate of GST is 18%.

Mr. Y has to pay-

Taxable Value	- ₹ 10,000
Add – GST @18%	- ₹ 1,800
Add – TDS payable to Govt. @2% on ₹ 10,000	- ₹ 200
.....
Total	₹ 12,000
.....

Rate of TDS

The deductor has to deduct TDS at the rate of 2% [1% CGST & 1% SGST or 2% IGST] from the payment made/credited to the supplier of taxable goods or services.

Time of deduction

TDS is to be deducted at the time when the payment is made or credited to the supplier.

Type of Supply on which TDS under GST Provision is applicable

Supply in GST covers both supply of goods as well as supply of services by suppliers to the Government Departments.

- *Supply of goods to Government/local authorities:*

Procurement of stationery items, toilet articles, towels, furniture, air-conditioning machines, electrical goods, books and periodicals & medicines, etc.

- *Supply of services to Government/local authorities:*

Procurement of security services, car rental services, generator rental services, rental services like office building/land taken on rent, maintenance services, rental of machinery, etc.

- *Composite supplies to Government/local authorities*

There may be supplies which are composite in nature i.e. taxable supplies of goods and services or both which are naturally bundled and supplied in conjunction with each other in

the ordinary course of business

Works Contract services such as road, bridge, building development / renovation / repairing/ maintenance services involving supplies of both goods and services.

Provision in relation to TDS payment & issue of TDS Certificate

- The person deducting tax has to issue the TDS certificate in form GSTR-7A to the concerned person within 5 days of depositing the tax to the government.
- TDS shall be paid within 10 days from the end of the month in which tax is deducted.

Example

1. *Mr. A enters in to a contract of ₹ 1.75 Lakhs(excluding GST) with PSU to provide consultancy. He also enters into a contract amounting to ₹ 1.25 lakhs (excluding GST) to provide legal service.*

In this case, the provision of TDS on GST would not be applicable since value of each contract is less than ₹ 2.5 lakhs though total value of services is more than ₹ 2.5 lakhs(1.75 lakhs+1.25 lakhs =3 lakhs).

2. *Mr. A enters in to a contract of ₹ 4 Lakhs(excluding GST). He receives ₹ 2 lakh (excluding GST) as advance on 5th October 2018 and will receive balance amount after May 2019.*

In this case, the provision of TDS on GST would be applicable since total value of contract is more than ₹ 2.5 lakhs .

3. *Mr. A enters in to a contract of ₹ 4 Lakhs(excluding GST). But the services provided as per the contract is exempted from GST.*

In this case, the provision of TDS on GST would not be applicable though total value of contract is more than ₹ 2.5 lakhs since TDS is applicable only to taxable goods or services.

4. *Mr. A enters in to a contract of ₹ 2.5 Lakhs (excluding GST).*

In this case, the provision of TDS on GST would not be value of contract is just ₹ 2.5 lakhs, not more than ₹ 2.5 lakhs.

Provision of TDS on GST in case of Place of Supply

No deduction needs to be made if the location of the supplier and the place of supply is in a State/UT, which is different from the State/ UT of registration of the recipient [Proviso to section 51(1)]

Example

1. *Maharashtra Govt. has entered into a contract amounting to ₹ 4 lakhs with a hotel situated in Andhra Pradesh for conducting an event in that hotel.*

Place of Supply - Andhra Pradesh

Location of Supplier - Andhra Pradesh

Location of Recipient -Masharashtra

The provision of TDS will not be applicable though the contract value is more than ₹ 2.5 lakhs since the place of supply and location of supplier is different from location of recipient.

In this case hotel situated in Andhra Pradesh will levy Andhra Pradesh CGST & SGST.



2. A businessman registered under GST in Ranchi provides services to the Orissa Govt. amounting to ₹ 3.5 lakhs.

Place of Supply - Orissa

Location of Supplier - Ranchi

Location of Recipient - Orissa

The provision of TDS will apply.

In this case businessman in Ranchi will levy IGST.

Situation	Location of supplier	Place of supply	State which recipient has taken registration	Type of supply	TDS Applicability
M.P Govt. purchases taxable goods from a local supplier	M.P	M.P	M.P	Intra-state	Yes (1% CGST+1% SGST)
Govt. of M.P purchases taxable goods from a supplier of Karnataka	Karnataka	M.P	M.P	Inter -state	Yes (2% IGST)
Govt. of M.P engages a contractor of Karnataka for some services on behalf of Govt. of M.P to be performed in Karnataka	Karnataka	Karnataka	M.P	Intra State	NO

Non-applicability of TDS under GST

1. The total taxable value of supply is less than or equal to Rs.2,50,000
2. Receipt of goods or services which are exempted as per notification no. 12/2017 and 2/2017 dated 28.06.2017 as amended from time to time.
3. Goods outside the purview of GST like petrol, diesel, petroleum crude, natural gas, etc.
4. All activities which are neither treated as supply of goods nor supply of services as per Schedule III of the CGST/SGST Acts 2017, irrespective of the value.
5. In cases where the payment relates to a tax invoice that has been issued before 1st October 2018.
6. Where the tax is to be paid on reverse charge by the recipient, i.e. the deductee.

7. Payments made to unregistered suppliers.
8. Payments made in relation to the 'Cess' part.
9. Cases where the state/UT of the deductor is different from the location of the supplier and place of supply.
10. To the extent of advance payment in cases where the amount was paid in advance before 1st October 2018 and the tax invoice has been issued on or after that date.

Concept of TCS under GST Section 52 of CGST Act 2017

Tax Collected at Source (TCS) under GST means the tax collected by an e-commerce operator from the consideration received by it on behalf of the supplier of goods, or services who makes supplies through operator's online platform. The government has introduced TCS provisions in GST which has made mandatory or E-commerce operators to collect TCS to help track the sellers on online platform like Amazon, Flipkart. TCS under GST came into effect from 1st October 2018.

Any dealers or traders selling goods or services through online platform like Amazon/Flipkart would get the payment after deduction of 1% tax (0.5% CGST+ 0.5% SGST or 1% IGST).

Example

A product is sold at ₹ 2000/- through an Operator by a seller. The Operator would deduct tax @ 1% of the net value of ₹ 2000/- i.e. ₹ 20/-.

Rate of TCS

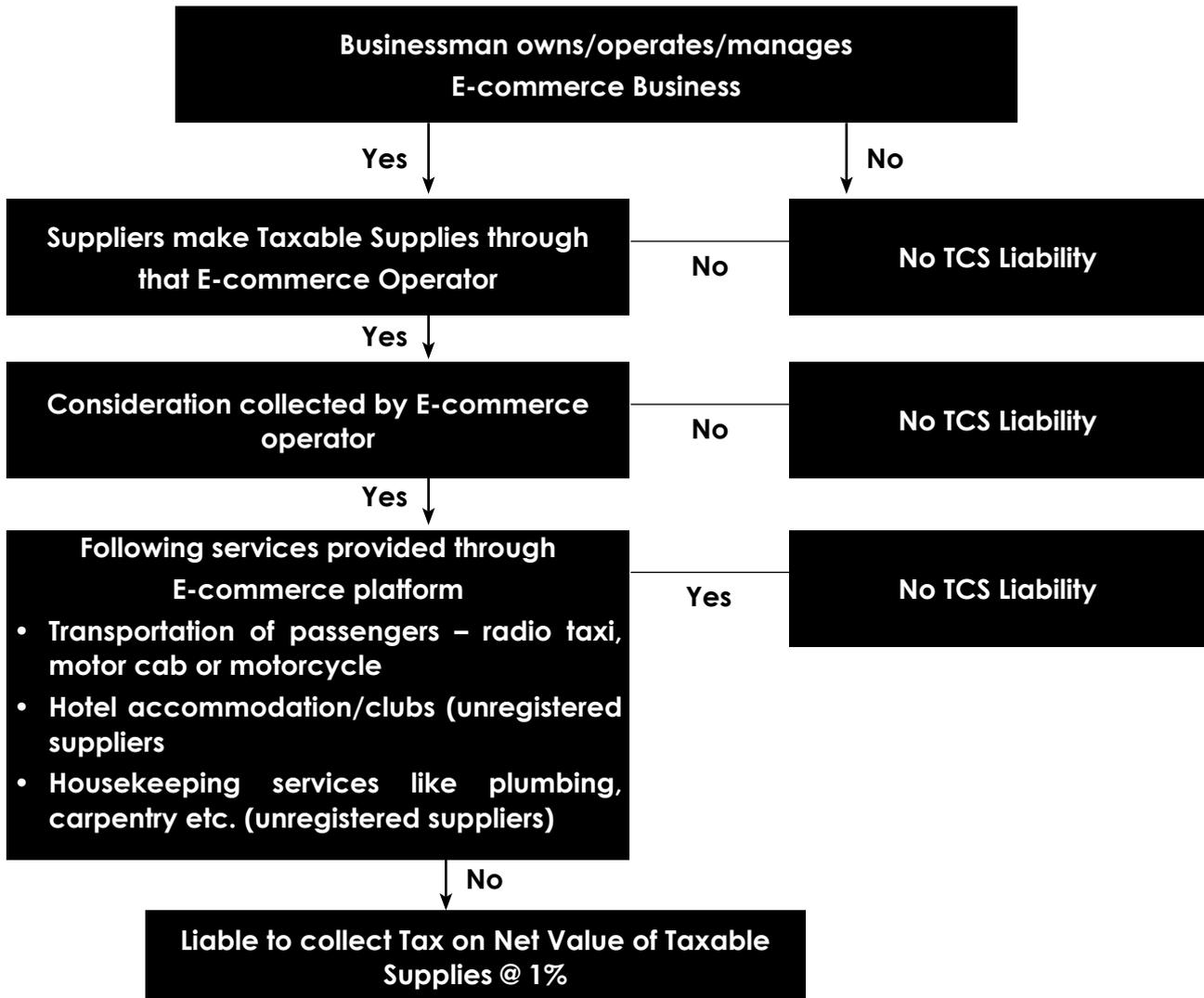
TCS is to be deducted @ 1% of the Net Value of Taxable Supplies of the goods/service supplied through the online portal of E-Commerce Operator.

Net Value of Taxable Supplies = (Aggregate value of Taxable supply of Goods & Services - Aggregate value of Returned Taxable Supply-Services notified under section 9(5))

Example - Mr. A is a trader who sells his ready-made clothes online in Flipkart. He receives an order for ₹ 20,000 inclusive of tax and commission (Flipkart charges a commission of ₹ 400). Further, there is a return worth ₹ 1,000. Flipkart would, therefore, need to deduct 1% tax (TCS) on the amount, including the money paid as commission (₹ 400) and GST. Flipkart would thus be deducting tax for ₹ 190 (1% of ₹ 19,000).



Who is liable to collect TCS under GST?



Provisions relating to registration of TCS Collector

Every E-commerce operator is required to be registered in GST irrespective of threshold limit. For Registration as Tax Collector: Applicant must have valid PAN.

Form No. for registration as TCS Collector

Form GST REG-07

When and to whom TCS to be paid

The amount of TCs is to be paid to Government by the operator within 10 days from the end of month in which collection has been made

Provisions relating to TCS statement

- The E-commerce operator has to furnish GSTR-8 monthly by 10th of the following month
- The E-commerce operator has to furnish Annual Return in Form GSTR-9B by 31st December following the end of every financial year.

Provisions relating to ITC to supplier

Tax collected by the E-commerce Operator will be credited in electronic cash ledger of the supplier who has supplied goods or service through E-commerce operator. The supplier can claim credit of Tax collected and reflected in the return by the E-commerce operator in supplier's electronic cash ledger.

Matching of details of Supplies

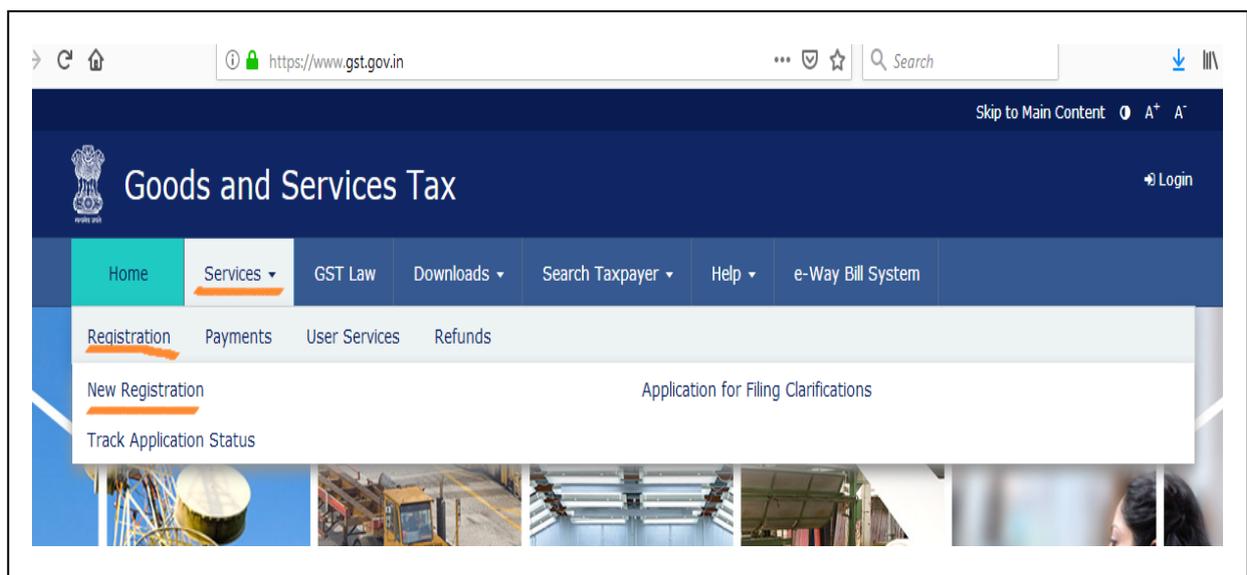
- The details of supplies submitted by E-commerce operator in the statement will be matched with the details of supplies submitted by suppliers in their returns. If there is any discrepancy, that would be communicated to both
- If the mismatch is not being rectified within a specified time, then that amount would be added to Output Tax liability of supplier and the supplier will have to pay that amount with tax

Procedure of GST Registration as Tax Deductor

For registration as Tax Deductor/Tax Collector,

PART A

Click on Services—Registration—New Registration



Click on New Registration—Select I am a **“Tax Deductor”/“Tax Collector(e-commerce)”**



New Registration

• indicates mandatory fields

New Registration
 Temporary Reference Number (TRN)

I am a •

Select ▼

Select

Taxpayer

Tax Deductor

Tax Collector (e-Commerce)

GST Practitioner

Non Resident Taxable Person

United Nation Body

Consulate or Embassy of Foreign Country

Other Notified Person

Non-Resident Online Services Provider

Select State –District—Legal name of Tax Deductor/Tax Collector—PAN No. or TAN No. of Tax Deductor/ Tax Collector —Email Address of Tax Deductor/ Tax Collector – Mobile No. of Tax Deductor/ Tax Collector —Then proceed

State / UT •

Select ▼

District

Select ▼

Legal Name of the Tax Deductor (As mentioned in PAN) •

Enter Legal Name of Business

I have a

Permanent Account Number (PAN)
 Tax Deduction Account Number (TAN)

Permanent Account Number (PAN) •

Enter Permanent Account Number (PAN)

❗ If you don't have PAN, Click [here](#) to apply

Eg: A B C D E 1 2 3 4 X

Email Address •

✉ Enter Email Address

❗ OTP will be sent to this Email Address

Mobile Number •

+91 Enter Mobile Number

❗ Separate OTP will be sent to this mobile number

PROCEED

Separate OTP will be sent to provided Mail ID & Mobile No.

That OTP has to be given—Then proceed

Verify OTP

• indicates mandatory fields

Mobile OTP *

•••••

Fill OTP sent to Mobile

Email OTP *

•••••

Fill OTP sent to Email Address

[Click here to resend the OTP](#)

BACK PROCEED

“Part A” is complete now.

TRN No. will be generated. Using this TRN No., registration as Tax Deductor/Tax Collector must have to be completed within 15 days.

You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) [redacted]

Using this TRN you can access the application from My saved Applications and submit on GST Portal. Part B of the application form needs to be completed within 15 days, i.e. by [redacted] using this TRN.

PROCEED

PART B

Provide TRN No. generated before & proceed

New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

Temporary Reference Number (TRN) *

Enter Temporary Reference Number (TRN)

Type the characters you see in the image below *

Enter characters as displayed in the CAPTCHA image

98701

PROCEED



After proceed, OTP will be sent to Mobile No. & Mail-ID. That OTP is to be used & then proceed

Now, click on to Action for proceeding Registration

My Saved Application					
Creation Date	Form No.	Form Description	Expiry Date	Status	Action
16/06/2017	GST REG-07	Application for Registration as Tax Collector at Source under Section <...> of the Goods and Service Tax Act, 2017	01/07/2017	Draft	

Track Application Status
No Records Found

There are 5 tabs in this registration.

1. Business Details
2. Drawing & Distribution Officer(In case of TDS)/ Tax Collecting Officer (in case of TCS)
3. Authorized Signatory
4. Office Address of Tax Deductor(In case of TDS)/ Office Address of Tax collector(in case of TCS)
5. Verification

In 1st tab(Business Details) , Fill up all required fields

Now in second tab (Drawing & Distribution Officer) details of DDO (in case of TDS) & details of Tax Collecting Officer (in case of TCS) to be filled up & upload photo of that person whose details has been filled up.

Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax

Indicates mandatory fields

Personal information

Name of Person

First Name* Middle Name Last Name

Name of Father

First Name* Middle Name Last Name

Date of Birth* Mobile Number* Email Address*

In third tab (Authorized Signatory) details of Authorized Signatory to be filled up & upload photo of that person whose details has been filled up.

Designation / Status* Director Identification Number Are you a citizen of India?

Permanent Account Number (PAN)* Passport Number (in case of Foreigner) Aadhaar Number

Declaration*

Residential Address

Building No. / Flat No.* Floor No. Name of the Premises / Building

In fourth tab (Office Address of Tax Deductor in case of TDS & Office Address of Tax Collector) all required details to be filled up & upload documents of Address Proof of Tax Deductor or Tax Collector whichever is applicable, (valid electricity bill or Municipality khata copy or property tax receipt or any legal ownership documents is to be uploaded as business address proof)



Address

Building No. / Flat No. * <input type="text" value="Enter Building No. / Flat No. / Door No."/>	Floor No. <input type="text" value="Enter Floor No."/>	Name of the Premises / Building <input type="text" value="Enter Name of Premises / Building"/>
Road / Street * <input type="text" value="Enter Road / Street / Lane"/>	City / Town / Locality / Village * <input type="text" value="Enter Locality / Area / Village"/>	
State * Delhi	District * <input type="text" value="South West Delhi"/>	PIN Code * <input type="text" value="Enter PIN Code"/>
Latitude <input type="text"/>	Longitude <input type="text"/>	

Contact Information

Office Email Address * <input type="text" value="tanmayabhisheksahay@outlook.com"/>	Office Telephone Number (with STD Code) STD <input type="text"/> Enter Telephone Number	Mobile Number * <input type="text" value="+91 9871134177"/>
Office FAX Number (with STD Code) STD <input type="text"/> Enter Fax Number		

Have you obtained any other registrations under GST in the same State? <input checked="" type="radio"/> No	IEC (Importer Exporter Code), if applicable <input type="text"/>
---	---

Nature of possession of premises * Please Select <input type="text" value="Select"/>	Document Upload Proof of Address of Tax Collector * <input type="text" value="Select"/> <small>File with PDF or JPEG format is only allowed. Maximum file size for upload is 1 MB</small> <input type="button" value="Choose File"/> No file chosen
--	---

Then in last tab (Verification) , tick on check box & submit the application for registration with DSC/EVC/E-Signature.

Verification * Indicates mandatory fields

I 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.

Name of Authorized Signatory * <input type="text" value="Tanmay Abhishek Sahay"/>	Place * <input type="text" value="New Delhi"/>
Designation / Status Director	Date 16/06/2017

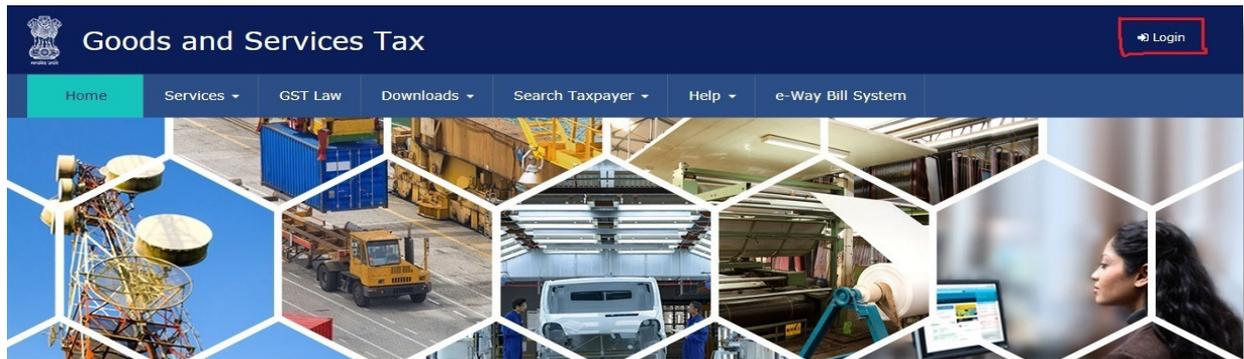
After submission of application, Acknowledgement Reference Number (ARN) will be generated and intimated to registered mobile no & registered email address of the applicant

After processing FORM GST REG-07 by the proper officer, the 15-digit GSTIN of the Tax Deductor/Tax Collector will be generated.

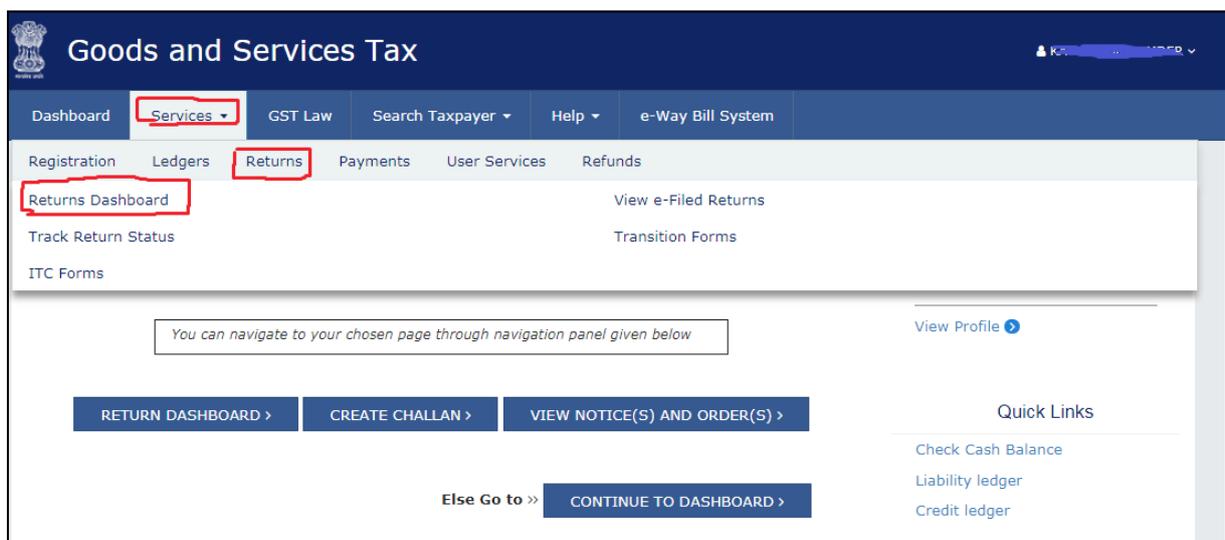
Then information will be given to the DDO/Tax Collector in his registered email id as well as registered mobile no.

Procedure of GST TDS/TCS Return Submission

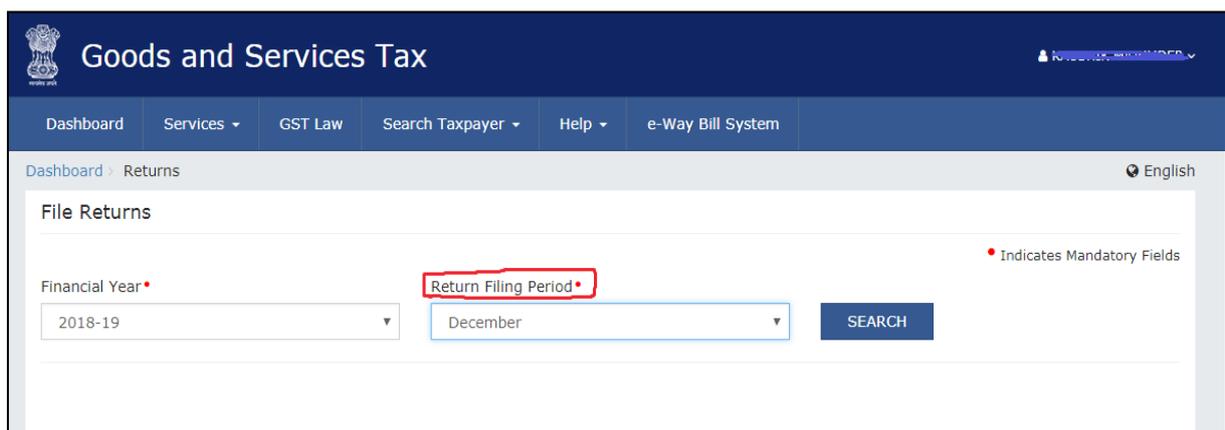
Login with ID and Password



Click on Services — Return -- Return Dashboard



Select Return Filing period





Click on TDS/TCS credit received

EDIT

Please click here to edit your preference for Return Filing

Details of outward supplies of goods or services
 GSTR1

 Status- Filed

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)
 GSTR2A

VIEW

DOWNLOAD

TDS and TCS credit received

PREPARE ONLINE

Monthly Return
 GSTR3B

Again click on TDScredit received / TCS credit received

TDS Credit Received			Amendments to TDS Credit Received		
TDS Credit Received		0	Amendments to TDS Credit Received		0
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount	Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00	0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount	Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00	0	₹0.00	₹0.00

TCS Credit Received			Amendments to TCS Credit Received		
TCS Credit Received		0	Amendments to TCS Credit Received		0
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount	Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00	0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount	Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00	0	₹0.00	₹0.00

Four tables appear on the page 'AUTO DRAFTED TDS/TCS DETAILS':

TDS Credit Received: To accept/reject TDS Credit Received details populated from Form GSTR-7 of all the deductors.

Amendments to TDS Credit Received: To accept/reject, any amendments later made to the TDS Credit Received details by the deductor, that was earlier accepted by the taxpayer.

TCS Credit Received: To accept/reject TCS Credit Received details populated from Form GSTR-8 of all the collectors.

Amendments to TCS Credit Received: To accept/reject, any amendments later made to the TCS Credit Received details by the collector, that was earlier accepted by the taxpayer.

Take action by accepting or rejecting each record, in order to take the credit of TCS or

TDS, allocated to GSTIN, into the Electronic cash ledger. Choose any table and a summary page with records is displayed under it. Select the relevant records using the checkboxes – against the GSTIN of Deductor or Collector. After selecting record/s, Click on either the 'ACCEPT/REJECT' button to accept/reject the record.

Select	GSTIN of Deductor	Tax period of original GSTR-7	Tax period of amended GSTR-7	Revised Taxable value (₹)	Revised Amount of tax deducted at source			Action
					Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
<input checked="" type="checkbox"/>	29ACXPK3463A2DL	Sep-2018	Oct-2018	2,00,000.00	4,000.00	0.00	0.00	NO ACTION TAKEN

BACK REJECT ACCEPT

A person can 'undo' the action (Accept to Reject or Reject to Accept). But this can be done only until he actually files the form. Once the form is filed, the action cannot be revised.

Now, Preview, cross-verify the draft form and proceed to file the details. After filling in the details, click on 'PREVIEW DRAFT TDS AND TCS CREDIT RECEIVED' button. Cross check the draft summary in PDF for the correctness of data. Note that once filed, the details cannot be changed. Click on 'PROCEED TO FILE' button to continue with submission. It takes some time for the request to be processed. A message is displayed on the top of the page confirming this. Submit the declaration and select the Authorized Signatory from the drop-down list. Click on the 'FILE TDS TCS CREDIT RECEIVED' button that gets enabled and click 'Yes' on the warning message that appears on the screen. Then preview will be downloaded with all other details.

Click on accept.

After accepting, Click on preview Draft TDS and TCS Credit Received

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

BACK PREVIEW DRAFT TDS AND TCS CREDIT RECEIVED PROCEED TO FILE FILE TDS TCS CREDIT RECEIVED

Then preview will be downloaded with all other details.



TDS and TCS Credit received

Financial Year	2018-19
Tax Period	December

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). ARN	

3. TDS Credit Received

No. of Records	Total Taxable Value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Status
0	0.00	0.00	0.00	0.00	Accepted
0	0.00	0.00	0.00	0.00	Rejected

4. Amendments to TDS Credit Received

No. of Records	Total Taxable Value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Status
0	0.00	0.00	0.00	0.00	Accepted
0	0.00	0.00	0.00	0.00	Rejected

5. TCS Credit Received

No. of Records	Total Taxable Value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Status
0	0.00	0.00	0.00	0.00	Accepted
0	0.00	0.00	0.00	0.00	Rejected

6. Amendments to TCS credit received

No. of Records	Total Taxable Value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Status
0	0.00	0.00	0.00	0.00	Accepted
0	0.00	0.00	0.00	0.00	Rejected

File with EVC or DSC

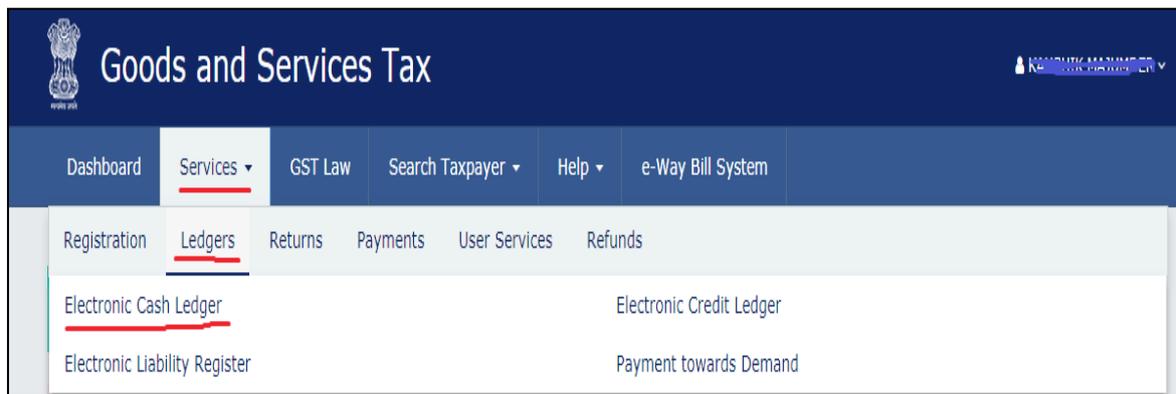
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

BACK

PROCEED TO FILE

FILE TDS TCS CREDIT RECEIVED

After successful filing, check Electronic Cash ledger.



Provisions Before 1st April 2019	Provisions After 1st April 2019																												
<p>TCS Provisions-</p> <p>Section 15(2) of CGST Act specifies that the value of supply shall include any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the SGST Act, The UTGST Act, The GST Act if charged separately by the supplier.</p> <p>Example</p> <table> <tr> <td>Gold Ornaments</td> <td>– ₹ 5,00,000</td> </tr> <tr> <td>Add – TCS @ 1%</td> <td>– ₹ 5,000</td> </tr> <tr> <td>.....</td> <td></td> </tr> <tr> <td></td> <td>₹ 5,05,000</td> </tr> <tr> <td>Add – GST @ 3%</td> <td>– ₹ 15,150</td> </tr> <tr> <td>.....</td> <td></td> </tr> <tr> <td></td> <td>₹ 5,20,150</td> </tr> </table>	Gold Ornaments	– ₹ 5,00,000	Add – TCS @ 1%	– ₹ 5,000			₹ 5,05,000	Add – GST @ 3%	– ₹ 15,150			₹ 5,20,150	<p>TCS Provisions-</p> <p>For the purpose of determination of value of supply under GST, Tax collected at source under the provisions of Income Tax Act, 1961 would not be includible as it an interim levy not having character of Tax.</p> <p>Example</p> <table> <tr> <td>Gold Ornaments</td> <td>– ₹5,00,000</td> </tr> <tr> <td>Add – TCS @ 1%</td> <td>– ₹ 5,000</td> </tr> <tr> <td>.....</td> <td></td> </tr> <tr> <td></td> <td>– ₹5,05,000</td> </tr> <tr> <td>Add – GST @ 3%</td> <td>– ₹ 15,000</td> </tr> <tr> <td>.....</td> <td></td> </tr> <tr> <td></td> <td>– ₹5,15,000</td> </tr> </table>	Gold Ornaments	– ₹5,00,000	Add – TCS @ 1%	– ₹ 5,000			– ₹5,05,000	Add – GST @ 3%	– ₹ 15,000			– ₹5,15,000
Gold Ornaments	– ₹ 5,00,000																												
Add – TCS @ 1%	– ₹ 5,000																												
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	₹ 5,20,150																												
Gold Ornaments	– ₹5,00,000																												
Add – TCS @ 1%	– ₹ 5,000																												
.....																													
	– ₹5,05,000																												
Add – GST @ 3%	– ₹ 15,000																												
.....																													
	– ₹5,15,000																												

Benefits of TDS and TCS under GST

- TDS and TCS under GST were introduced by the government for strengthening regulation on tax evaders.
- From the viewpoint of deductee or supplier, there will an automatic reflection in his electronic ledger once the deductor files his/her returns under the TDS system. The deductee can claim credit in his electronic cash ledger of this tax deducted and use it for payments of other taxes, at his convenience.
- TDS majorly helps in bringing the unorganized sectors to comply with the tax provisions and keeps frauds at bay.
- TCS in GST regulates the online sellers, keeps a check on the transactions and ensures timely deposit of tax with the government.

ANNUAL RETURN

Applicability of Annual Return

All registered dealers are required to file annual return except the followings-

- Govt. Departments because their accounts are audited by CAG
- Casual Taxable persons because they do business for 6 months only.
- Non –Resident Taxable persons because they are allotted specialized & Unique Identification No.
- Input Service Distributors Only.

Analysis of GSTR-9 (For Regular Taxpayers)

PART- I	Basic Details
PART- II	Details of Outward & Inward Supplies declared during F.Y
PART- III	Details of ITC as declared during F.Y as per return
PART- IV	Details of Tax paid as declared in return filed during F.Y
PART- V	Particulars of the transactions for the previous F.Y declared in return of April to September of Current F.Y or up to date of filing return of previous year whichever is earlier
PART- V	Other Information

Analysis of GSTR-9A (For Composite Taxpayers)

PART- I	Basic Details
PART- II	Details of Outward & Inward Supplies declared in return filed during F.Y
PART- III	Details of Tax paid as declared in return filed during F.Y
PART- IV	Particulars of the transactions for the previous F.Y declared in return of April to September of Current F.Y or up to date of filing return of previous year whichever is earlier
PART- V	Other Information

GSTR-9B -For E-Commerce Dealers

Action Plan:

1. Successful conduct of Certificate Course on GST.
2. Publication and Circulation of Tax bulletin (both in electronic and printed formats) for the awareness and knowledge updation of stakeholders, members, traders, Chambers of Commerce, Universities.
3. Publication of Handbooks on Taxation related topics helping stakeholders in their job deliberations.
4. Carry out webinars for the Capacity building of Members - Trainers in the locality to facilitate the traders/ registered dealers.
5. Conducting Seminars and workshops on industry specific issues, in association with the Trade associations/ Traders/ Chamber of commerce in different location on practical issues/aspects associated with GST.
6. Tendering representation to the Government on practical difficulties faced by the stakeholders in Taxation related matters.
7. Updating Government about the steps taken by the Institute in removing the practical difficulties in implementing various Tax Laws including GST.
8. Facilitating general public other than members through GST Help-Desk opened at Head quarter of the Institute and other places of country.
9. Introducing advance level courses for the professionals on GST and Income Tax.
10. Extending Crash Courses on Taxation to Corporates, Universities, Trade Associations etc.

HEADQUARTERS

CMA Bhawan

12, Sudder Street, Kolkata - 700 016

Ph: +91-33-2252-1031/34/35/1602/1492/1619/7373/7143

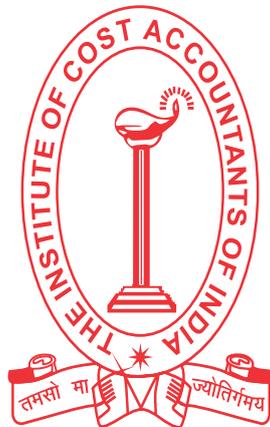
Fax: +91-33-2252-7993/1026/1723

Tax Research Department

Mail-Id - trd@icmai.in

Contact No. - +91 33 40364747/ +91 33 40364714

+91 33 40364711



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

Statutory Body under an Act of Parliament

www.icmai.in

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(Affiliated to University of Mumbai)

Pandur, Tal- Kudal, Dist - Sindhudurg, 416812, Office Tel - 02362-248077

GST COURSE
SYLLABUS
A.Y. 2021-22

D.T.E. Academy
Padmashree Babasaheb Vengurlekar Mahavidyalaya, pandurtitha
(Affiliated to Mumbai University)

Pandur, Tal-Kudal, Dist -sindhudurg, 416812, Office Tel-02362-248077

Crash Course on Goods and Service Tax
Student participation list /Enrolled list

Sr. No	Student name	Class	Signature
1	SUKANYA MAHESH MESTRY	FY BBI	<u>Sukanya</u>
2	SHWETA SHOVRAM GOSAVI	FY BBI	<u>Shweta</u>
3	CHEтана KAMLAKAE MAHARAO	FY BBI	<u>C.k. Maharao</u>
4	VAIBHAV VIJAY DANGMODEKAR	FY BBI	<u>Vaibhav</u>
5	PRAGATI PRABHAKAR WARANG	FY BBI	<u>Pragati</u>
6	SRUSHTI RAMAKANT THAKUR	FY BBI	<u>Srushti</u>
7	GRACY JOHNY PINTO	FY BBI	<u>Gracy</u>
8	KALPITA ATMARAM PARAB	FY BBI	<u>Kalpita</u>
9	ANKITA GSNPAT CHAVAN	FY BBI	<u>Ankita</u>
10	SAKSHI GAJANAN RAWAL	FY BBI	<u>Sakshi</u>
11	AARITIKESH GOVIND MALGAONKAR	FY BBI	<u>Aaritikesh</u>
12	ANISH MAHESH KUMBHAR	FY BBI	<u>Anish</u>
13	MANASI RAGHUNATH SAWANT	FY BBI	<u>Manasi</u>
14	RAMCHANDRA SANJAY KESARKAR	TY B.com	<u>Ramchandra</u>
15	PRAKASH KUMBHAR	TY B.com	<u>Prakash</u>
16	SAHIL RAMCHANDRA CHAVAN	TY B.com	<u>Sahil</u>
17	SANCHITA DHAKU MESTRY	TY B.com	<u>Sanchita</u>
18	SANIKA SHASHIKANT GHOGALE	TY B.com	<u>Sanika</u>
19	NIKITA NANDKUMAR GHANEKAR	TY B.com	<u>Nikita</u>
20	TEJAS VINOD TELI	TY B.com	<u>Tejas</u>
21	DISHA SHRIDHAR GHADIGOANKAR	TY BBI	<u>Disha</u>
22	GAURI RAVINDRA MANE	TY BBI	<u>Gauri</u>
23	KRISHNA RAMCHANDRA GOSAVI	TY BBI	<u>Krishna</u>
24	NAZMIN RASHID SHEKH	TY BBI	<u>Nazmin</u>
25	BHAGYASHRI SHUBHASH SHRUGARE	TY BBI	<u>Bhagyasri</u>
26	HARSHADA RAJENDRA PARADKAR	TY BBI	<u>Harshada</u>
27	ANUJA VIKAS SAWANT	TY BBI	<u>Anuja</u>
28	VISHAKHA VIJAY CHAVAN	TY BBI	<u>Vishakha</u>

29	PRERANA VIJAY CHAVAN	TY BBI	<u>Prerana</u>
30	PRASAD SACHIN CHAVAN	TY BBI	<u>Prasad</u>
31	SAYALI RATNOJI GAWADE	TY BBI	<u>Sayali</u>
32	KARISHMA HARSHAD SAIL	TY BBI	<u>Karishma</u>
33	SNEHAL SANDIP PALAV	TY BBI	<u>Snehal</u>
34	URMILA MAHADEV NAIK	TY BBI	<u>Urmila</u>
35	SNEHAL DATTRAM PALAV	TY BBI	<u>Snehal</u>
36	PRATIK VITTHAL PARAB	TY B.com	<u>Pratik</u>
37	VEDANGI EKNATH MALAVE	TY B.com	<u>Vedangi</u>
38	ANUJA ACHYUT SAWANT	TY B.com	<u>Anuja</u>
39	ANKITA BHAGAVAN PARKAR	TY B.com	<u>Ankita</u>
40	KEDAR KRISHNA KADAM	TY BBI	<u>Kedar</u>
41	SAMIDSHA SHUBHASH PARAB	TY BBI	<u>Samidsha</u>
42	NIDHEE DIVAKAR BAGWE	TY B.com	<u>Nidhee</u>
43	SADANAND UMESH SHELATE	TY B.com	<u>Sadanand</u>

Prerana

Course Coordinator

Principals
Principal
Madamshri Babasaheb Vengurtekar
Savitribai Phule

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(Affiliated to University of Mumbai)

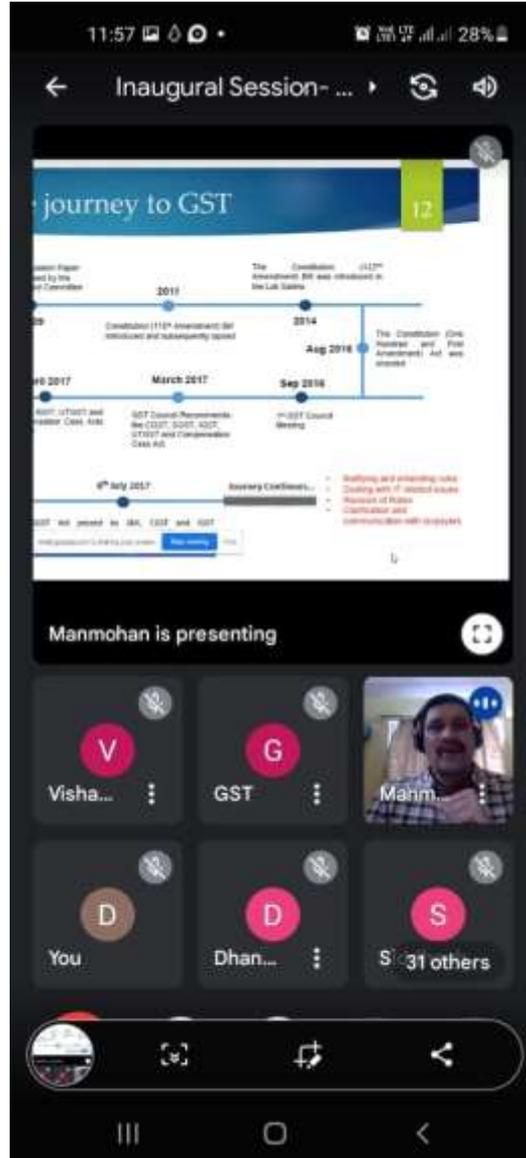
Pandur, Tal- Kudal, Dist - Sindhudurg, 416812, Office Tel - 02362-248077

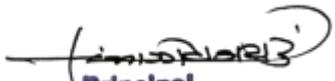
GST COURSE
ONLINE LECTURES
A.Y. 2021-22

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GST COURSE ONLINE LECTURES




Principal
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Mahavidyalaya, Pandurtitha

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GST COURSE ONLINE LECTURES

Compensation Cess

- The objective of levying this cess is to compensate the states for the loss of revenue arising due to the implementation of GST.
- Effective from 1st July 2017 for a period of five years or such period as recommended by the GST Council.
- Tangible (other than exporters and composition taxpayers) supplying select goods/ services will collect the cess. Includes cess chargeable on such goods imported to India. In case cess is paid on exports, it can be claimed as refund.
- Goods covered – Pan Masala, Tobacco, Coal, Aerated water and Motor Cars.
- Levied over and above the amount of GST charged in relation to a particular supply.
- Input credit of the cess can only be used to set off liability of cess arising due to outward supply.
- State's revenue of FY 2015-16 is kept as base and a projected growth rate of 14% (compounded) is applied. Shortfall, if any, between actual and projected revenue is released from the Fund.

Manmohan is presenting

Participants: Vishakha, You, Manmohan, Dhanaraj, gracy, G 31 others

Activities treated as Supply even without consideration

- Schedule I of CGST Act
- Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.
- Supply of goods or services or both between related persons or between distinct persons as specified in section 28, when made in the course or furtherance of business. Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employee to an employer shall not be treated as supply of goods or services or both.
- Supply of goods -
 - by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal, or
 - by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.
- Import of services by a person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

Manmohan is presenting

Participants: Vishakha, You, Manmohan, Karishma, gracy, P 29 others




Principal
Padmashri Babasaheb Vengurlekar Mahavidyalaya, Pandurtitha

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GST COURSE
ONLINE EXAMINATION SYSTEM
A.Y. 2021-22



pbvm pandur <pbvmpandur@gmail.com>

List of Students for the crash course on GST

2 messages

pbvm pandur <pbvmpandur@gmail.com>

Thu, Dec 2, 2021 at 9:04 AM

To: Tax Research Department <trd@icmai.in>, trd.hod@icmai.in

Respected Sir / Madam

Here I am forwarded you the list of 52 interested students for the crash course on gst.
Please find attachment and consider the same.

Thanking You

-

The Principal,
Padmashri Babasaheb Vengurlekar Mahavidhyalaya, Pandurtitha
Pandurtitha-416812
TA: Kudal
Dist: Sindhudurg
Office : 02362 248077
www.pbvm.co.in

GST FINALISED LIST PDF.pdf
38K

Tax Research Department <trd@icmai.in>

Thu, Dec 2, 2021 at 10:43 AM

To: pbvm pandur <pbvmpandur@gmail.com>

Cc: Tax Research HoD <trd.hod@icmai.in>, Rashmi Gupta <trd.dd1@icmai.in>, PRIYANKA ROY <research.ad1@icmai.in>

Dear Sir,

Thank you for showing interest to conduct a GST Course in your college in association with
The Institute of Cost Accountants of India.

Modalities of GST Course for College and University-

Total Hours to be covered - 32 hours

Payment Details	
Student Fees	Rs. 1000 + 18% GST
Exam Fees	Rs. 200 + 18% GST

. Class will be conducted through Online Mode(Google Meet) and Study Material would be provided in soft Copy.

. After completion of the course exam would be conducted through online mode[Google Meet] and thereafter Certificate will be provided to the passed candidates.

Total Marks in Exam	50
Exam Pattern	MCQ & Descriptive

Duration	1 hour
-----------------	---------------

Passing marks- 15

Please find bank details for transferring admission fee including exam fee

Beneficiary Name - The Institute of Cost Accountants of India

Name of the Bank: IDBI Bank

Account Number - 1270102000001281

IFS Code - IBKL0001270

After making payment please mail us transaction number and date , student details along with mail id & mobile number. Thereafter schedule of class would be decided as per your convenience

[Quoted text hidden]

Thanks & Regards,

Tax Research Department



The Institute of Cost Accountants of India

(Statutory Body under an Act of Parliament)

Headquarters,

CMA Bhawan, 12, [Sudder Street](#)

[Kolkata - 700016](#)

Ph. : [03340364717/4711](#)

Behind Every Successful Business Decision, There is Always a **CMA**


Principal
Padmashri Babasaheb Vengurtekar
Mahavidyalaya Pandurthi



pbvm pandur <pbvmpandur@gmail.com>

Welcome to GST Course- PBVM College[Google Meet Link]

2 messages

GST College <trd.gstcollege@icmai.in>
Bcc: pbvmpandur@gmail.com

Sun, Feb 20, 2022 at 9:19 PM

Dear Students,

Welcome to the GST Course conducted by The Institute of Cost Accountants of India...

Sending you the link to join virtual class through Google Meet

Link for 21.02.2022 [11.30 a.m-1.30 p.m] - meet.google.com/urm-jxkm-xxgLink for 22.02.2022 [11.30 a.m-1.30 p.m] - meet.google.com/ybt-oad-szzLink for 23.02.2022 [11.30 a.m-1.30 p.m] - meet.google.com/qdt-qjst-zfkLink for 24.02.2022 [11.30 a.m-12.30 p.m] - meet.google.com/nrv-vujt-oqgLink for 25.02.2022 [11.30 a.m-1.30 p.m] - meet.google.com/pon-mhzj-bxwFaculty for sessions scheduled from 21st February 2022 to 25th February 2022- CMA CS
Manmohan Daga**About The Faculty**

Mr. Manmohan Daga is a qualified cost accountant as well as qualified company secretary. He is a Kolkata based renowned practicing cost accountant and tax consultant. Before that he was in top most senior position in Aircel. Besides this he is a regular visiting faculty in various institutes and tax associations. He has vast experience in Taxation and Accounting

Kindly join the live online class , participate and make the session interactive

Also please find soft copy study material. Please go through the study material for better understanding.

Regards**Tax Research Department
The Institute of Cost Accountants of India**
Principal
Padmashri Babasaheb Vengurlekar
Mahavidyalaya Panduritha Study Material- GST Course for College & University Students.pdf
12513KDipesh Gawade <dgawade1394@gmail.com>
To: pbvmpandur@gmail.com

Wed, Feb 7, 2024 at 12:36 PM

[Quoted text hidden]

 Study Material- GST Course for College & University Students.pdf
12513K

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GST COURSE
ONLINE EXAMINATION RESULT
A.Y. 2021-22

ICAI CERTIFIED GST COURSE EXAM RESULT 2021-22

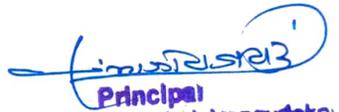


SR. NO.	NAME	MOBILE NUMBER	PASS/FAIL	MAR
1	KRANTI YASHIWANT SAWANT.	9307833960	Pass	28
2	SAKSHI GAJANAN RAWAL.	8983391906	Pass	35
3	SHWETA SHIVRAM GOSAVI	9146676619	Pass	35
4	GAURI RAVINDRA MANE	9637315599	Pass	36
5	HARSHADA RAJENDRA PARADKAR	9420289363	Pass	36
6	NIDHEE DIVAKAR BAGWE	8408860357	Pass	35
7	SUKANYA MAHESH MESTRY	8275812753	Pass	33
8	ANUJA ACHYUT SAWANT	7823850437	Pass	37
9	VISHAKHA VIJAY CHAVAN	7558322025	Pass	31
10	DISHA SHRIDHAR GHADIGAONKAR	9322615538	Pass	35
11	SNEHAL DATTARAM PALAV	9403361486	Pass	38
12	SAYALI RATNOJI GAWADE	9356418691	Pass	37
13	SNEHAL SANDIP PALAV	8552908970	Pass	36
14	KARISHMA HARSHAD SAIL	9158511643	Pass	37
15	PRERANA VIJAY CHAVAN	9699054247	Pass	37
16	BHAGYASHIRI SUBHASH SHRUNGARE	7588478543	Pass	39
17	URMILA MAHADEV NAIK	8378981849	Pass	39
18	SRUSHTI RAMAKANT THAKUR	9579350225	Pass	35
19	NAZMIN RASHID SHAIKH	8459626950	Pass	34
20	ANUJA VIKAS SAWANT	8408956091	Pass	36
21	PRITI BAJIRAO ZENDE	9834477417	Pass	29
22	CHETANA KAMALAKAR MAHARAO	9422653452	Pass	35
23	ANKITA GANPAT CHAVAN.	9529124861	Pass	30
24	VEDANGI EKNATH MALAVE	7823084031	Pass	39
25	KALPITA ATMARAM PARAB	7887302011	Pass	35
26	MANASI RAGHUNATH SAWANT	9834875539	Pass	37
27	RAMCHANDRA SANJAY KESARKAR	9923613594	Pass	34
28	SADANAND UMESH SHELTE	9767443508	Pass	35
29	PRAGATI PRABHAKAR WARANG	7020144669	Pass	27
30	SAHIL RAMCHANDRA CHAVAN	8080253446	Pass	35
31	PRASAD SACHIN CHAVAN	9421177526	Pass	33
32	SANCHITA DHAKU MESTRY	9421695606	Pass	35
33	ANISH MAHESH KUMBHAR	8767192754	Pass	35
34	DHANARAJ ARUN GURAV	8275771796	Pass	36
35	SANTOSH SHRIMANT NAIK	8767094335	Pass	35
36	PRAKASH BHIKAJI KUMBHAR	8379876983	Pass	36
37	SANIKA SHASHIKANT GHOGALE	8459945914	Pass	36

38	VAIBHAV VIJAY DANGMODEKAR	7666929104	Pass	35
39	AARTIKESH GOVIND MALGAONKAR	9834903830	Pass	36
40	KRISHNA RAMCHANDRA GOSAVI	7219493585	Pass	38
41	ANKITA BHAGWAN PARKAR	9356486844	Pass	35
42	GRACY JOHNNY PINTO	9356302327	Pass	36
43	TEJAS VINOD TELI	9145337681	Pass	22

CONGRATULATIONS TO ALL CANDIDATES




Principal
Padmeshri Babasaheb Vengurkara
Mahavidyalaya Pandurthi

D.T.E. Academy's
Padmashri Babasaheb Vengurlekar Mahavidyalaya Pandurtitha
(Affiliated to University of Mumbai)

Pandur, Tal- Kudal, Dist - Sindhudurg, 416812, Office Tel - 02362-248077

GST COURSE
STUDENT CERTIFICATES
A.Y. 2021-22



Registration No. - PRYMB-1/CC011

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This is to Certify That

PRAGATI PRABHAKAR WARANG

has successfully completed the "GST Course - College & University Students" conducted by The Institute of Cost Accountants of India on the Twenty Seventh Day of April, 2022 for Padmashri Babasaheb Vengurlekar Mahavidhyalaya, Pandurtitha.

Congratulations on your success and best wishes for your future endeavor.

Principal
Padmashri Babasaheb Vengurlekar
Mahavidyalaya, Pandurtitha

(CMA Chittaranjan Chattopadhyay)
Chairman, Indirect Taxation Committee



Registration No. - PBVM/B-1/CC025

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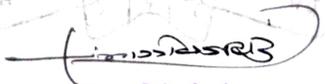
GST Course - College & University Students

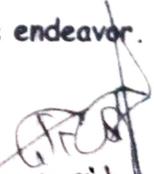
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KALPITA ATMARAM PARAB

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Mahavidyalaya, Pandurtitha


(CMA Chittaranjan Chaitopadhyay)
Chairman, Indirect Taxation Committee



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