GSTR-3B Format

Every table of the monthly summary return, and what belongs in it

Free from gstextract.com/gstr-3b-format

GSTR-3B is a self-assessed summary return. Nothing in it is invoice-level, which is exactly why it is easy to file wrong and hard to spot afterwards: the portal accepts a total without knowing what it was made of.

The table map below is the form as notified. The third column is the part worth reading — where the figure comes from, and which line it is most often confused with.

Table 3.1 — Outward supplies and inward supplies liable to reverse charge

	Particulars	What goes in it
3.1(a)	Outward taxable supplies (other than zero rated, nil rated and exempted)	Your ordinary taxable sales.
3.1(b)	Outward taxable supplies (zero rated)	Exports and SEZ supplies. Integrated tax only.
3.1(c)	Other outward supplies (nil rated, exempted)	Value only — no tax columns.
3.1(d)	Inward supplies (liable to reverse charge)	Your RCM liability. The credit is claimed separately in 4(A
3.1(e)	Non-GST outward supplies	Alcohol for human consumption, petrol, diesel, ATF.

Table 3.1.1 — Supplies notified under section 9(5)

	Particulars	What goes in it
3.1.1(i)	Taxable supplies on which the e-commerce operator pays tax under section 9(5)	Filed by the ECO.
3.1.1(ii)	Taxable supplies made through an ECO on which the ECO pays the tax	Filed by the supplier. Value only — the ECO pays.

Table 3.2 — Inter-state supplies to unregistered persons, composition dealers and UIN holders

	Particulars	What goes in it
3.2	Supplies made to unregistered persons	Subset of 3.1(a) and 3.1.1(i) — cannot exceed them.
3.2	Supplies made to composition taxable persons	By place of supply.
3.2	Supplies made to UIN holders	By place of supply.

Table 4 — Eligible ITC

	Particulars	What goes in it
4(A)(1)	Import of goods	IGST paid at customs.
4(A)(2)	Import of services	IGST paid under reverse charge.
4(A)(3)	Inward supplies liable to reverse charge (other than 1 and 2)	The credit for the liability shown in 3.1(d).
4(A)(4)	Inward supplies from an Input Service Distributor	As per the ISD's GSTR-6.
4(A)(5)	All other ITC	Auto-populated from GSTR-2B. Reconcile before filing.
4(B)(1)	Reversal as per rules 38, 42 and 43 and section 17(5)	Permanent for the period. Blocked credit lives here.
4(B)(2)	Other reversals	Reclaimable later through 4(D)(1).
4(C)	Net ITC available (A) minus (B)	Computed — what reaches your credit ledger.
4(D)(1)	ITC reclaimed which was reversed under 4(B)(2) earlier	Disclosure only.
4(D)(2)	Ineligible ITC under section 16(4) and place-of-supply restrictions	Disclosure only.

Table 5 — Exempt, nil-rated and non-GST inward supplies

	Particulars	What goes in it
5	From a composition supplier, exempt and nil rated supply	Split inter-state and intra-state.
5	Non-GST supply	Split inter-state and intra-state.

Tables 5.1 and 6.1 — Interest, late fee and payment

	Particulars	What goes in it
5.1	Interest and late fee for an earlier tax period	Head-wise.
6.1	Payment of tax	Liability, ITC used, cash paid, interest and late fee, head-

The three that cause most notices: 3.1(d) is the reverse-charge LIABILITY while its credit is claimed in 4(A)(3), so the two never cancel on this form; a temporary reversal put in 4(B)(1) instead of 4(B)(2) cannot be reclaimed; and 4(A)(5) is auto-populated from GSTR-2B, so any difference from your books is the thing you will be asked to explain.

Due on the 20th of the following month, or the 22nd/24th after quarter-end under QRMP. Working sheet with live formulas, and the set-off calculator, at gstextract.com/gstr-3b-format.

Generated 2026-07-28. A working aid, not the return — verify against the portal before filing.

Blank working sheet — print and fill

Work the figures out here before you key anything into the portal. Amounts in rupees.

Table 3.1 — Outward supplies and inward supplies liable to reverse charge

Nature of supply	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated, exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

Table 3.1.1 — Supplies notified under section 9(5)

Nature of supply	Taxable value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which the ECO pays tax u/s 9(5)					
(ii) Taxable supplies made through an ECO on which the ECO pays tax					

Table 3.2 — Inter-state supplies to unregistered, composition and UIN holders

Recipient	Place of supply	Total taxable value	Integrated tax
Supplies made to unregistered persons			
Supplies made to composition taxable persons			
Supplies made to UIN holders			

Table 4 — Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
(A)(1) Import of goods				
(A)(2) Import of services				
(A)(3) Inward supplies liable to reverse charge (other than 1 and 2)				
(A)(4) Inward supplies from ISD				
(A)(5) All other ITC				
(B)(1) Reversal — rules 38, 42, 43 and section 17(5)				
(B)(2) Other reversals				
(C) Net ITC available (A) - (B)				
(D)(1) ITC reclaimed, reversed earlier under 4(B)(2)				
(D)(2) Ineligible ITC — section 16(4) and place-of-supply restrictions				

Table 5 — Exempt, nil-rated and non-GST inward supplies

Nature of supply	Inter-state supplies	Intra-state supplies
From a composition supplier, exempt and nil rated supply		
Non-GST supply		

Tables 5.1 and 6.1 — Interest, late fee and payment of tax

Head	Payable	Via ITC	In cash	Interest	Late fee
Integrated tax (IGST)					
Central tax (CGST)					
State/UT tax (SGST)					
Cess					