

# GST and JOHNNY- UPDATE No.86

JOHNNY  
JOHNNY!!



Yes, Papa!



How do you file GSTR 3B  
being a GTA?



Yes papa, there is a  
difficulty in filling 3B  
for a GTA.



What?



**This papa:** -Being a supplier whose services fall under RCM where his recipient is required to pay tax under reverse charges mechanism, filing of the outward supplies return under GSTR 1 is not a problem because in B2B there is an option to mark that said invoices are under RCM, however while filing GSTR 3B there is a discrepancy that where to specify such outward supplies details.

If we mention the same in table 3.1(a) and declare only the taxable value column, the department will give us notice raising query of non payment of tax against the said supplies.

However if we mention the same in table 3.1(c) other outward supplies (Nil rated ,exempt supplies) there is an interpretation issues that the supplies are not covered under exempt supplies, as the definition of exempt supplies under CGST act u/s 2(47) "**exempt supplies which attracts nil rate of tax or which may be wholly exempt from tax u/s 11 and includes non-taxable supply**" which leads to confusion amongst the taxpayers as to where to declare their outward supplies details in GSTR-3B.

Either a Tab heading **outward supplies whose supplies are covered under Reverse charges** must be inserted or the the scope of the **Table 3.1(a) should be widened along with a clarification.**

It is pertinent to note here that the format of annual return is drafted properly in this criteria. Table 5C of annual return provides a tab in which the supplier can mention such outward supplies.

The return formats should be streamlined for better presentation of information and hassle free life.