

TABLE 4(B)(1) OF GSTR-3B

इस Table में केवल वैसे ITC को Reverse करना है जिन्हे Reclaim (फिर से claim) नहीं किया जा सकता है।

Rule : 38	Claim of Input Tax Credit (ITC) by a Banking Company or a Financial Institution Banking Company और Financial Institutions को एक Option दिया गया है की अगर आप Sec 17(2) के Provisions को नहीं मानना चाहते है तो फिर आपको कुछ Non-Business Purpose वाले Goods या Service की ITC को नहीं ले सकते है।
Rule : 42	Reversal of ITC (input and input services) on account of supply of exempted goods or services अगर आपका Purchase Taxable है और आप "Partly या Fully Exempted" Goods या Services की Supply करते है तो आप पूरा ITC Claim नहीं कर सकते है।
Rule : 43	Reversal of ITC of capital goods on account of supply of exempted goods or services अगर आप Capital Goods मतलब Fixed Assets का उपयोग "Partly या Fully Exempted Supplies" में या Personal Use के लिये कर रहे है तो आप पूरा ITC Claim नहीं कर सकते है।
Sec : 17(5)	Ineligible ITC जिस ITC को Sec 17(5) के द्वारा Block/Restrict किया गया है।

TABLE 4(B)(2) OF GSTR-3B

इस Table में वैसे ITC को Reverse करना है जिन्हे Reclaim (फिर से claim) किया जा सकता है।
इस Table में Reverse किये गये ITC को समय आने पर फिर से Table 4(A)(5) में Claim किया जा सकता है; Claim करते समय इसका Detailed Break-Up करके Table 4(D)(1) में बताना है।

Rule : 37	Non-payment of consideration to supplier within 180 days
Sec : 16(2)(b)	Receipt of Goods by Buyer : Goods Received after month-end
Sec : 16(2)(c)	Tax Charged by Supplier paid in cash or using credit : Supplier not paid his/her liability और
Credit Note	आपने जो माल वापस किया है, उसका जो Credit Note आपको Supplier देगा उसका ITC भी आपको Table 4(B)(2) में Reverse करना है और
Table 4(A)	वैसा ITC जो आपने पहले किसी 3B में गलती से Table 4(A) में ले लिया था, उसको भी Table 4(B)(2) Reverse करना है।

TABLE 4(D)(1) OF GSTR-3B

यह Table केवल Reporting Purpose के लिये है ; इसमें आपको उस Amount (ITC) को दिखाना है जिसको आपने पहले Table 4(B)(2) में Reverse किया था और अब उसको Reclaim कर रहे है।

TABLE 4(D)(2) OF GSTR-3B

यह Table केवल Reporting Purpose के लिये है ; इसमें आपको उस Amount (ITC) को दिखाना है जो ITC लेने का समय Sec-16(4) के अनुसार खत्म हो गया है या जिस ITC को Place of Supply (POS) वाले Provision ने लेने से मना (Restrict) किया है।

Illustration:

Table 1

S. No.	Details	IGST	CGST	SGST	Total	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	ITC on Import of goods	1,00,000	-	-	1,00,000	Auto-populated in Table 4(A)(1)
2	ITC on Import of Services	50,000	-	-	50,000	
3	ITC on Inward Supplies under RCM	-	25,000	25,000	50,000	Auto-populated in Table 4(A)(3)
4	ITC on Inward Supplies from ISD	50,000	-	-	50,000	Auto-populated in Table 4(A)(4)
5	ITC on other inward supplies	2,00,000	1,50,000	1,50,000	5,00,000	Auto-populated in Table 4(A)(5)
6	Total	4,00,000	1,75,000	1,75,000	7,50,000	

Other relevant facts:

Note 1: Of the other inward supplies mentioned in row (5), M/s ABC has received goods on which ITC is barred under section 17(5) of the CGST Act having integrated tax of Rs. 50,000/-

Note 2: In terms of rule 42 and 43 of the CGST Rules, M/s ABC is required to reverse ITC of Rs. 75,500/- integrated tax, Rs. 52,000/- central tax and Rs. 52,000/- state tax.

Note 3: M/s ABC had not received the supply during April, 2022 in respect of an invoice for an inwards supply auto-populated in row (5) having integrated tax of Rs. 10,000/-.

Note 4: M/s ABC has reversed ITC of Rs. 500/- central tax and Rs. 500/- state tax on account of Rule 37 i.e. where consideration was not paid to the supplier within 180 days.

Note 5: An amount of ITC of Rs 10,000/- central Tax and Rs 10,000/- state tax, ineligible on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act, has not been auto-populated in Table 4(A) of FORM GSTR-3B from GSTR- 2B.

2. Based on the facts mentioned in Table 1 above, M/s ABC is required to avail ITC after making necessary reversals in Table 4 of FORM GSTR-3B as detailed in Table 2 below:

Table 2

4. Eligible ITC				
Details	IGST	CGST	SGST/ UTGST	Explanation
1	2	3	4	
(A) ITC Available (whether in full or part)				
1. Import of Goods	1,00,000	-	-	
2. Import of Services	50,000	-	-	
3. Inward Supplies liable to Reverse Charge (other than 1 & 2 above)	-	25,000	25,000	
4. Inward Supplies from ISD	50,000	-	-	
5. All other ITC	2,00,000	1,50,000	1,50,000	
(B) ITC Reversed / Reduced				
1. Reversal of ITC as per rule 42 and 43 of CGST Rules	1,25,500	52,000	52,000	1. Refer para 4.3 (B) of circular 2. Reversal of Rs. 75,500/- integrated tax, Rs. 52,000/- central tax and Rs. 52,000/- state tax under rule 42 and 43 [Note 2] 3. Ineligible ITC of Integrated tax of Rs. 50,000/- under section 17(5) [Note 1]
2. Others	10,000	500	500	1. Refer para 4.3 (C) of circular 2. Reversal of integrated tax of Rs. 10,000/-, where supply is not received [Note 3] 3. Reversal of ITC of Rs 500/- central tax and Rs 500/- state tax on account of Rule 37 [Note 4]
(C) Net ITC Available (A)-(B)	2,64,500	1,22,500	1,22,500	C=A1+A2+A3+A4+A5-B1-B2
(D) Ineligible ITC				
1. As per section 17(5)	-	-	-	1. Refer para 4.3 (E) of circular 2. Reversals under section 17(5) are not required to be shown in this row. The same are to be shown under 4(B)(1)
2. Others		10,000	10,000	1. Refer para 4.3(F) of circular 2. Ineligible ITC on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act, which has not been auto-populated in Table 4(A) of GSTR-3B