

System computed liability is auto-populated in GSTR-3B on the basis of values reported in Form GSTR-1/IFF. In addition, liability on account of inward supplies attracting reverse charge is auto-populated from Form GSTR-2B.

A functionality has been implemented to display liability payment ratio and its computation details to taxpayer. This ratio of auto-populated liability and the liability actually paid by taxpayer would indicate the compliance behaviour of a taxpayer. The taxpayers are also provides a linkage with DRC-03 to make any liability payment.