A functionality to generate PDF statement has been made available to taxpayers, registered as a Normal taxpayer, SEZ Developer, SEZ unit and casual taxpayer, filing *monthly* GSTR-1 statement, on their GSTR-3B dashboard.

Ø The PDF contains system computed values of Table 3 of Form GSTR-3B, prepared on the basis of values reported by the taxpayer, in their GSTR-1 statement, for the said tax period.

Ø This PDF will be available from tax period of August 2020, onwards, containing the information of GSTR-1 filed by them *on or after* 4th September 2020.

Ø Following Tables of Form GSTR-3B will be auto drafted, on basis of values reported in GSTR-1 statement, for the said period:

- · 3.1(a) - Outward taxable supplies (other than zero rated, nil rated and exempted)

- · 3.1(b) - Outward taxable supplies (zero rated)

- · 3.1(c) - Other outward supplies (Nil rated, exempted)

- · 3.1(e) - Non-GST outward supplies

- · 3.2 - Supplies made to un-registered persons

- · 3.2 - Supplies made to composition taxable persons

- · 3.2 – Supplies made to UIN holders

Ø Some important points related to this functionality are:

- · In case, any of the above values is negative as per GSTR-1 statement, these figures would be mentioned as Zero in the auto-drafted PDF and will not be carried forward to next period.

- · Turnover & tax are computed after taking into account credit notes, debit notes, amendments and advances, if any.

- · Only filed GSTR-1 statements are considered for auto-population of the values in Form GSTR-3B.

Ø This PDF is only meant for assistance of taxpayers, who should verify & file their Form GSTR-3B, with correct values.