

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR No. 09/2019 (*Circular No. 89/08/2019-GST*)

DATED: 18.02.2019

Subject: Mentioning details of inter-State supplies made to unregistered persons in Table 3.2. of FORM GSTR-3B and Table 7B of FORM GSTR – 1

A registered supplier is required to mention the details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders in Table 3.2 of **FORM GSTR – 3B**. Further, the details of all inter-State supplies made to unregistered persons where the invoice value is up to Rs 2.5 lakhs (rate-wise) are required to be reported in Table 7B of **FORM GSTR – 1**.

2. It has been brought to the notice of the Commissioner that a number of registered persons have not reported the details of inter-State supplies made to unregistered persons in Table 3.2. of **FORM GSTR-3B**. However, the said details have been mentioned in Table 7B of **FORM GSTR – 1**. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of its powers conferred by section 168 (1) of the West Bengal Goods and Services Tax Act, 2017(WBGST Act for short), hereby issues the following instructions.

3. It is pertinent to mention that apportionment of IGST collected on inter-State supplies made to unregistered persons in the State where such supply takes place is based on the information reported in Table 3.2. of **FORM GSTR-3B** by the registered person. As such, non-mentioning of the said information results in –

(i) non-apportionment of the due amount of IGST to the State where such supply takes place; and

(ii) a mismatch in the quantum of goods or services or both actually supplied in a State and the amount of integrated tax apportioned between the Centre and that State, and consequent non-compliance of sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017.

4. Accordingly, it is instructed that the registered persons making inter-State supplies to unregistered persons shall report the details of such supplies along with the place of supply in

Table 3.2 of **FORM GSTR-3B** and Table 7B of **FORM GSTR-1** as mandated by the law. Contravention of any of the provisions of the Act or the rules made there under attracts penal action under the provisions of section 125 of the WBGST Act.

6. Difficulty, if any, in the implementation of this Trade Circular may be brought to the notice of the Commissioner.

Sd/-
(Smaraki Mahapatra)
Commissioner, State Tax,
West Bengal

Memo. – 53 CT/PRO
3C/PRO/2019

Date: 18.02.2019

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Special CST & PRO