


I/575631/2022

	<p style="text-align: center;">DIRECTORATE GENERAL OF SYSTEMS & DATA MANAGEMENT प्रणाली एवं आंकड़ा प्रबंधन प्रधान निदेशालय का कार्यालय GST & CENTRAL EXCISE, GST BHAVAN, जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन NO. 26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI -34 26/1 महात्मा गाँधी रोड, नुंगंबक्कम, चेन्नई-34 Tele: 044-28331101 Fax:044-28331104 Mail: dgschennai@icegate.gov.in</p>
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Dated: /04/2022.

ADVISORY NO: 11 /2022 – RETURNS**Subject: GST – Returns - Deployment of *Comparison of Liabilities Report* – regarding**

The Comparison of Liabilities Report is now deployed in production in ACES-GST application and available to Officers. It is based on *liability declared* by the taxpayers in *Form GSTR-1 / IFF and Form GSTR-3B, ITC claimed* as per *Form GSTR-3B and accrued as per Form GSTR-2A/GSTR-2B*.

2 . The Comparison of Liabilities Report comprises of two parts ie. Two nos of Summary Reports and Six Nos. of Detailed Reports. The scope of the above reports are summarized below:-

(i). Summary Reports :-**(a) Month-wise Tax liability as declared in GSTR-1 / IFF and paid as per GSTR-3B.**

The report compares the tax liability as per GSTR-1/IFF and as per GSTR-3B, payment if any, made through DRC-03 and gives the shortfall/excess in liability

(b) Tax Liability and ITC Statement (Summary).

The report gives the summary of the tax liability as per GSTR-1 and GSTR-3 B and ITC claimed in GSTR-3B and accrued as per GSTR-2A & 2B

(ii). Detailed Reports :**a) Tax Liability other than Export / Reverse Charge:**

The report compares tax liability between outward supplies of GSTR-3B and GSTR-1 / IFF for a tax period. The data compared is exclusive of zero-rated supplies (i.e., exports and SEZ supplies) and inward supplies liable to reverse charge.

b) Tax Liability due to Reverse Charge

This report compares tax liability between GSTR-3B and GSTR-1 / IFF for inward supplies liable to reverse charge.

c) Tax Liability due to Export and SEZ Supplies

This report compares the liability between GSTR-3B and GSTR-1 on the zero-rated (i.e., exports and SEZ supplies) outward supplies.

d) Input Tax Credit claimed and due (other than Import of Goods)

This report compares the ITC taken in GSTR-3B with data submitted by suppliers in GSTR-1 / IFF, which gets auto-populated in GSTR-2A/GSTR-2B. It shall also include a comparison with data declared by their respective ISD distributors in their GSTR-6.

e) Input Tax Credit claimed and due (Import of Goods)

This report contains the details of ITC claimed in GSTR-3B and accrued as per GSTR-2B under different tax heads i.e. Integrated tax (IGST), Central tax (CGST), State/Union Territory tax (SGST/UTGST) and Cess.

f) Tax liability due to reverse charge and ITC claimed

This report contains the details of ITC claimed on inward RCM Supplies in GSTR-3B under different tax heads i.e. Integrated tax (IGST), Central tax (CGST), State/Union Territory tax (SGST/UTGST) and Cess.). This value is compared with Reverse charge liability declared in GSTR-3B as per table 3.1(d).

3. The report is available to the Officers “on demand” basis. To access the above reports, the Officers have to log into the GST application and navigate to the Menu pop-up on the left side of screen as under:-

Menu => GST => Returns => View Tax Liability Vs ITC List page => View Tax Liability Vs ITC.

4. After landing in the above page, to generate the above reports, the Officer has to select jurisdiction at *Range level* and raise a request by clicking on the ‘*Raise New Request*’ Tab. The Officer has to specify the GSTIN and the financial year(s) viz., from ‘financial year’ to ‘financial year’ in the said Tab. The request can be raised for more than one financial year, say for instance from the FY 2017-18 to FY 2021-22. At the backend, 5 separate requests for each of the financial years will be raised with GSTN and 5 reports, FY-wise would be generated. Upon raising the request, the status flag will show as “Request raised”. After sometime, the data would be fetched from GSTN and the status flag would change to “Success”. The report would be then available for viewing in the User Interface (UI) as well for downloading in ‘Excel’ format.

5. All the reports mentioned in para 2 above would be displayed in the UI and available in the Excel download format. In the UI, the reports would be shown in summarized form and when the same is expanded by clicking on the + sign, the report would get expanded showing the details month-wise in the said Financial year (April to March).

6. In some cases, due to technical reasons, the status of the request may continue to be shown as ‘Request raised’ or as ‘failed’. In such cases, the Officers may re-try after some time. In the event there is no change in the status, the Officers may raise ticket with Cbic-Mitra for resolution of the issue.

7. For a clear understanding of the above functionality, *a detailed user manual, along with screenshots, is attached herewith.*

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8. It is requested that this advisory and user manual may kindly be circulated amongst all the Officers for effective and extensive use of the above functionality. A copy of the Advisory is also mailed to all ACL Admins.

9. As per the contractual obligations, the vendor (WIPRO) is required to rectify the defects/ errors/ bugs/ noticed, if any, in the reports within 30 days of its deployment to production. It is, therefore, requested that this advisory and user manual may be circulated among all the concerned officers. Issues found if any, in accessing/downloading the reports may immediately be reported to cbicmitra.helpdesk@icegate.gov.in for necessary resolution. Copy of the communication with ticket details may also be forwarded to this office at dgschennai@icegate.gov.in for further follow-up.

10. This advisory and user manual is also being uploaded in Antarang to facilitate easy and permanent access to all the Officers.

Encl: User Manual

S.K. Vimalanathan
(S.K. VIMALANATHAN)
Pr. Additional Director General
26/4/22
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To

1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. DG/DG, DGGI/DGGST/DG (Audit)/DG (TPS).
3. The Commissioner, GST (Policy Wing).
4. All the Pr. Commissioners/Commissioners of GST.
5. The Pr.ADGs / ADGs of Systems, New Delhi/ Bengaluru / Kolkata.
6. All ACL-Admins in the Zone/Audit Commissionerate and in DGGI.

Copy submitted to

The Pr. Director General, Systems & Data Management, New Delhi - for kind information