

User Manual on Comparison of Liabilities & ITC Functionality

The comparison of liabilities report is now deployed in production in GST application and available for 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** and comprises of the following reports:-.

1. **Summary Reports** :-

- a) Month-wise Tax liability as declared in GSTR-1 / IFF and paid as per GSTR-3B.
- b) Month wise ITC claimed in GSTR-3B and ITC available as per GSTR-2A /GSTR-2B.

2. **Detailed Reports** :-

- (a) Tax Liability other than Export / Reverse Charge;
- (b) Tax Liability due to Reverse Charge
- (c) Tax Liability due to Export and SEZ Supplies
- (d) Input Tax Credit claimed and due (Other than import of Goods)
- (e) Input Tax Credit claimed and due (Import of Goods); and
- (f) Tax liability due to reverse charge and ITC claimed.

2. The scope of the detailed reports is as given below:-

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)

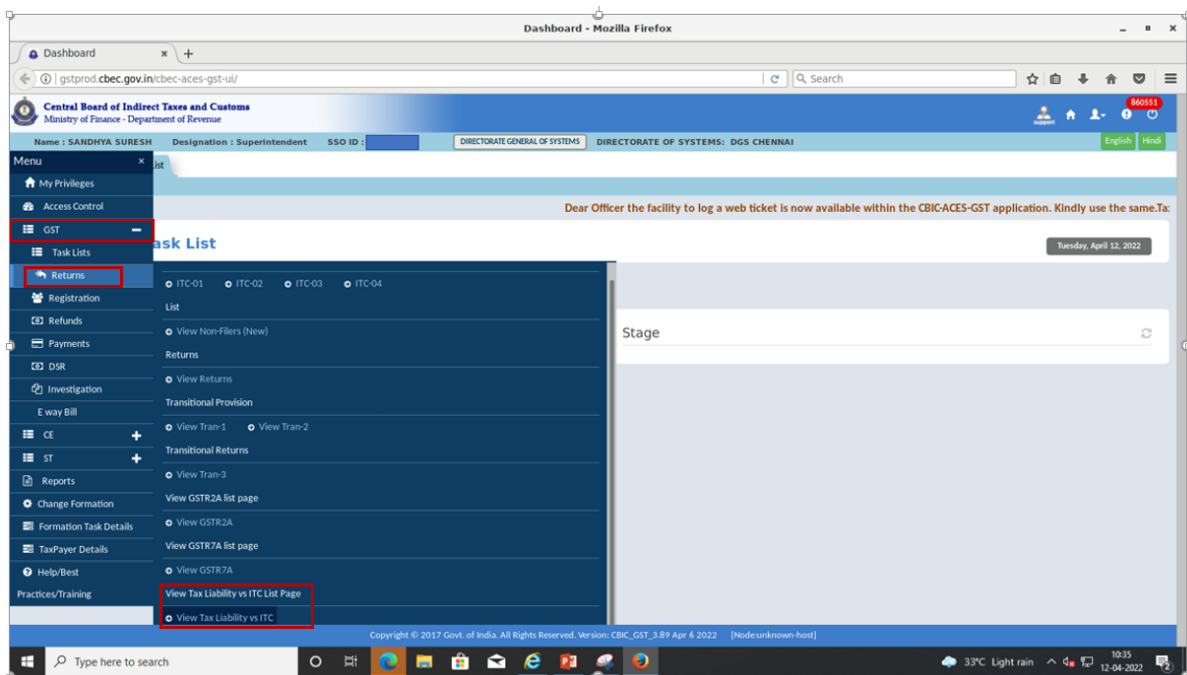
This report contains the details of ITC claimed in GSTR-3B and accrued as per GSTR-2B under different tax heads i.e. Integrated tax (IGST), Central tax (CGST), State/Union Territory tax (SGST/UTGST) and Cess.

f) Tax liability due to reverse charge and ITC claimed

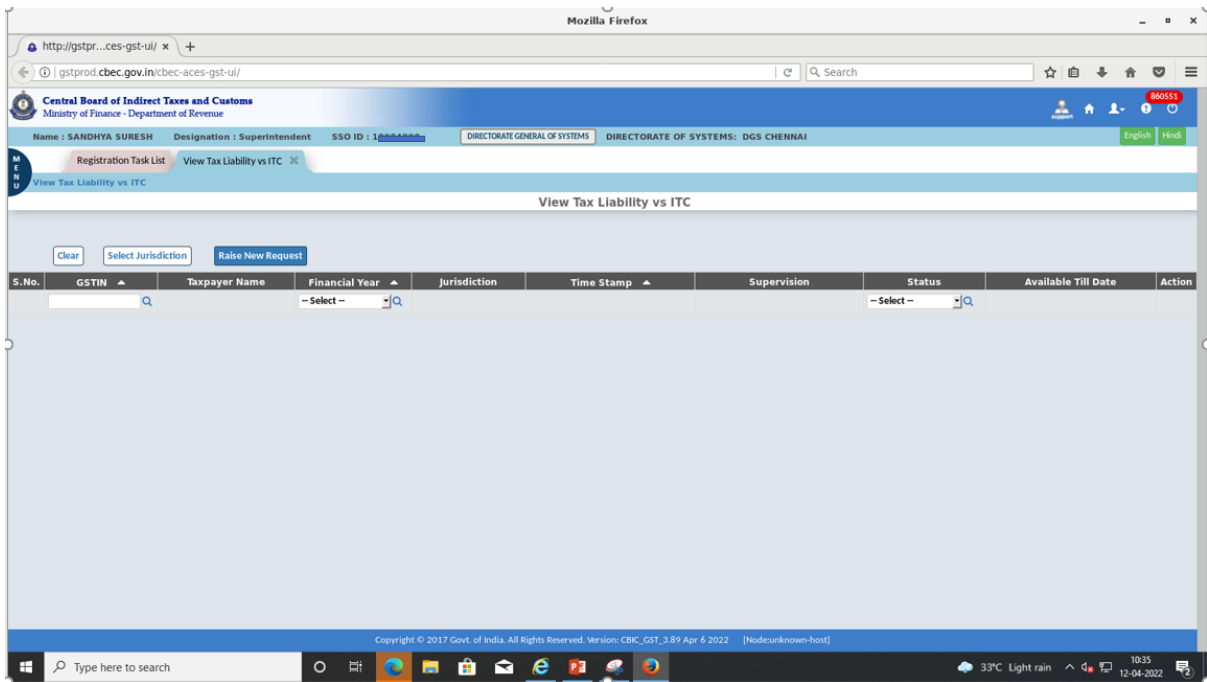
This report contains the details of ITC claimed on inward RCM Supplies in GSTR-3B under different tax heads i.e. Integrated tax (IGST), Central tax (CGST), State/Union Territory tax (SGST/UTGST) and Cess.). This value is compared with Reverse charge liability declared in GSTR-3B as per table 3.1(d).

3. This report is available to the Officers “on demand” basis.
4. The procedure to use the new functionality is given in the ensuing paragraphs with screen shots.
5. 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



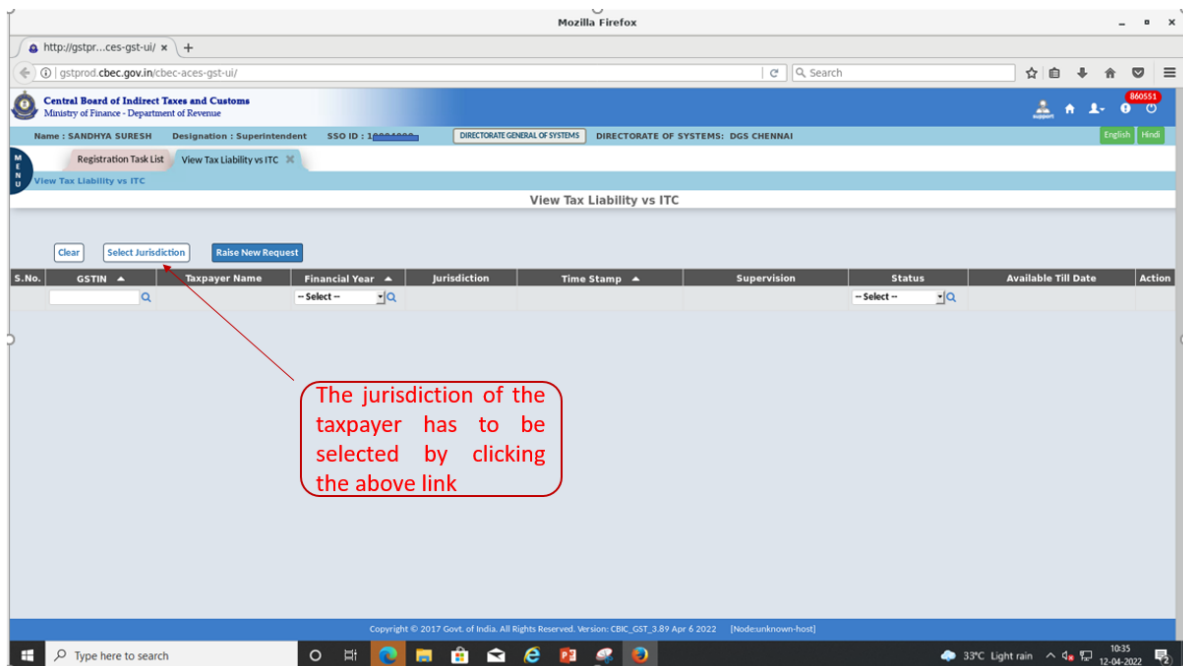
Once the user clicks on the “**View Tax Liability Vs ITC**” tab, a list page titled “**View Tax Liability vs ITC**” opens.

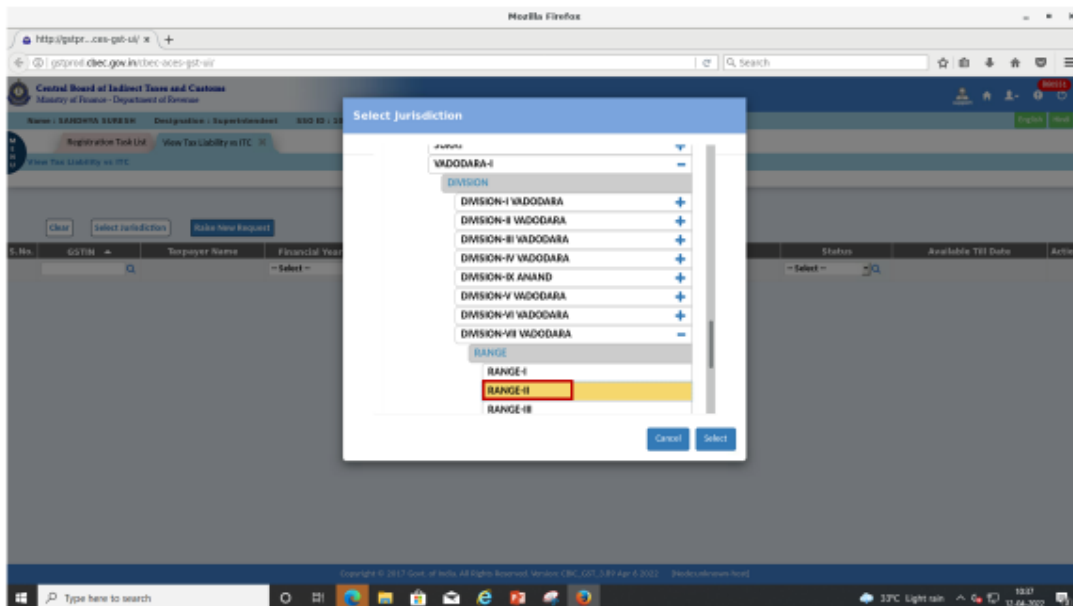


6. View Tax Liability vs ITC list page

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, as illustrated in the next screens.

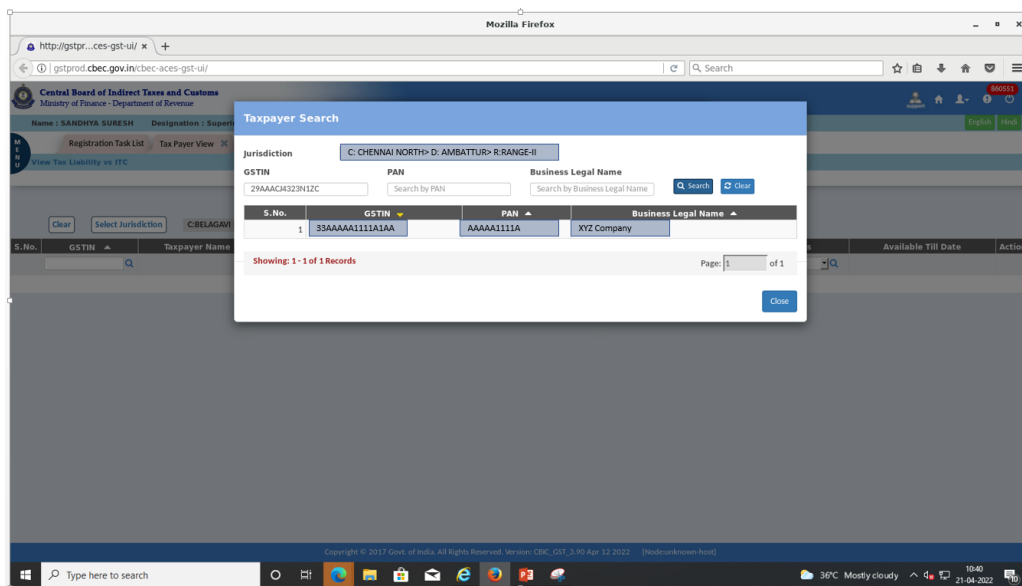
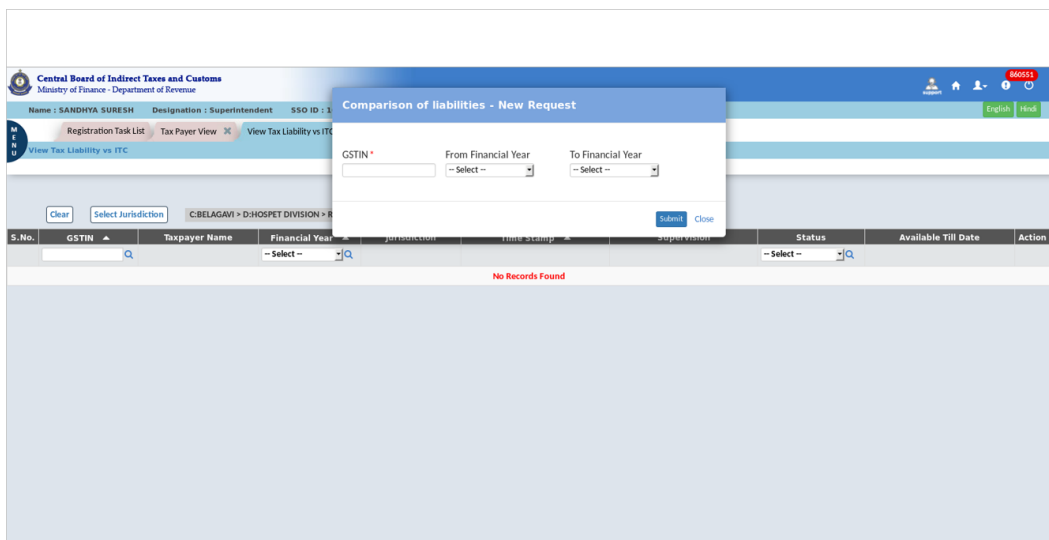
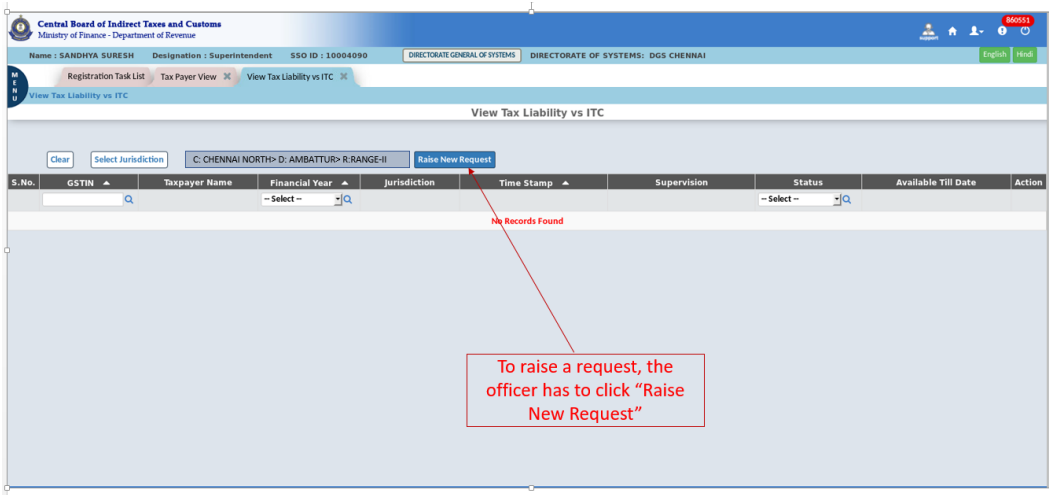
a) **Selecting Jurisdiction**

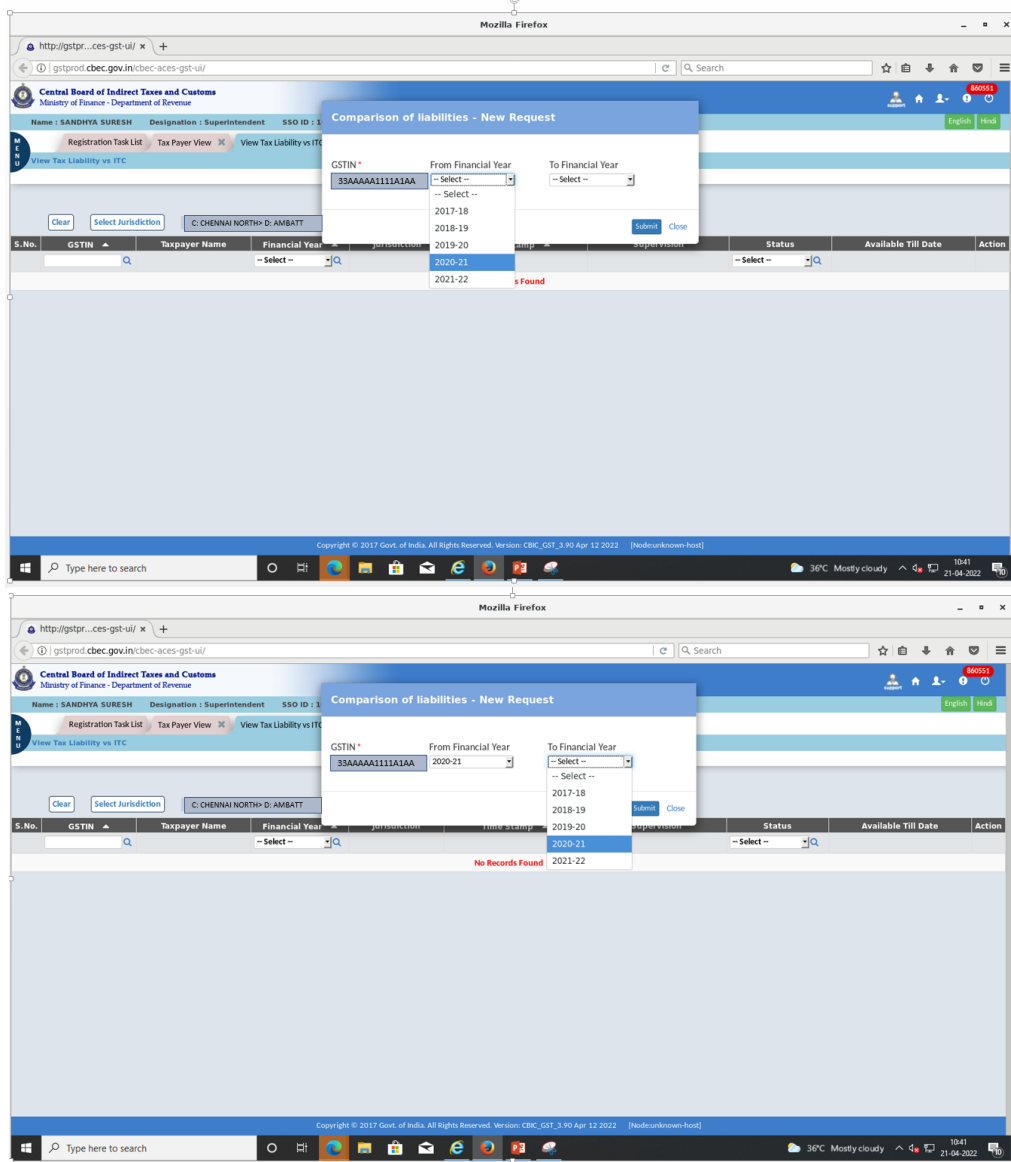




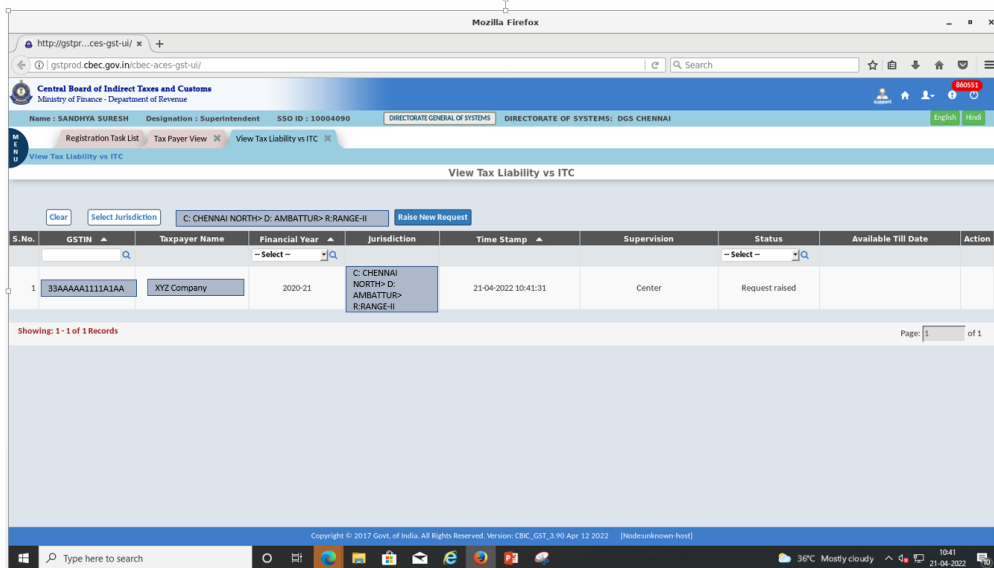
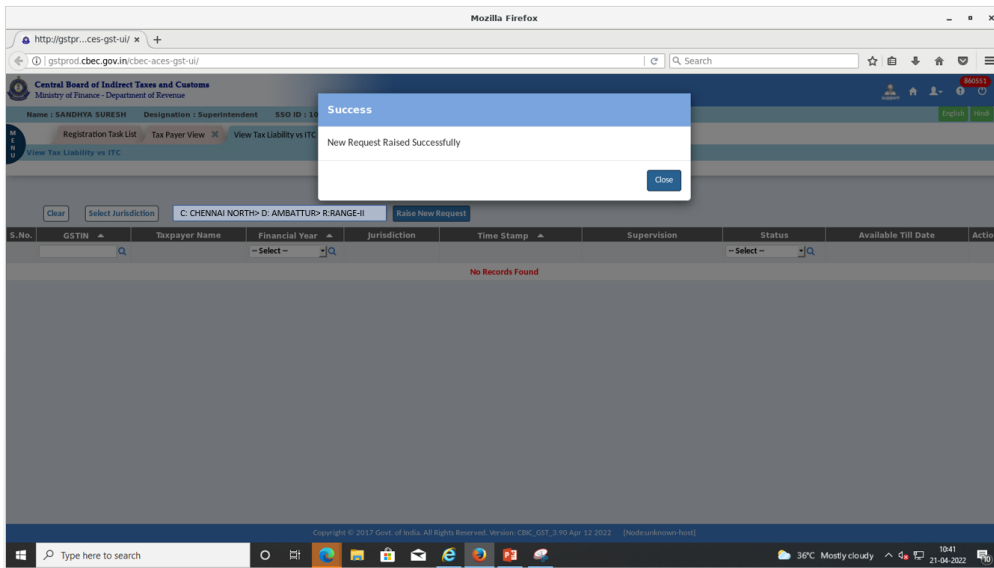
b) Raising Request with GSTN

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.

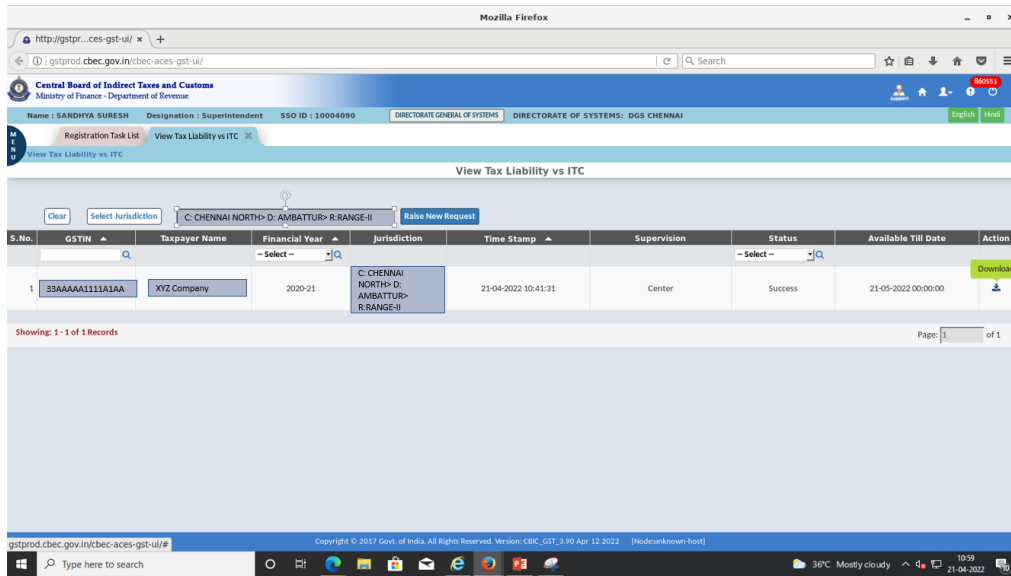




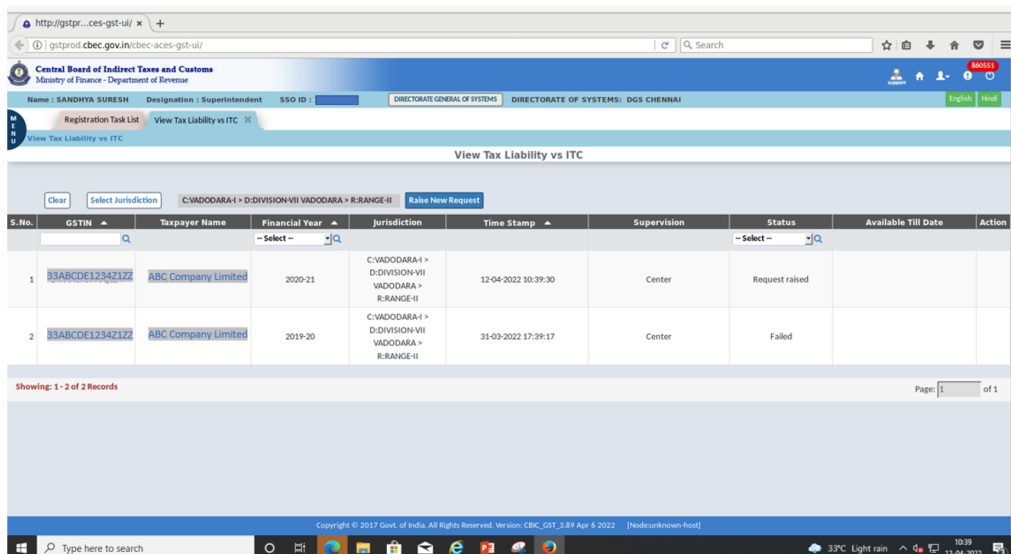
Upon raising the request, the status flag will show as “Request raised”. In case, multiple financial years are selected, separate requests for each of the financial years will be raised with GSTN and reports, FY-wise would be generated.



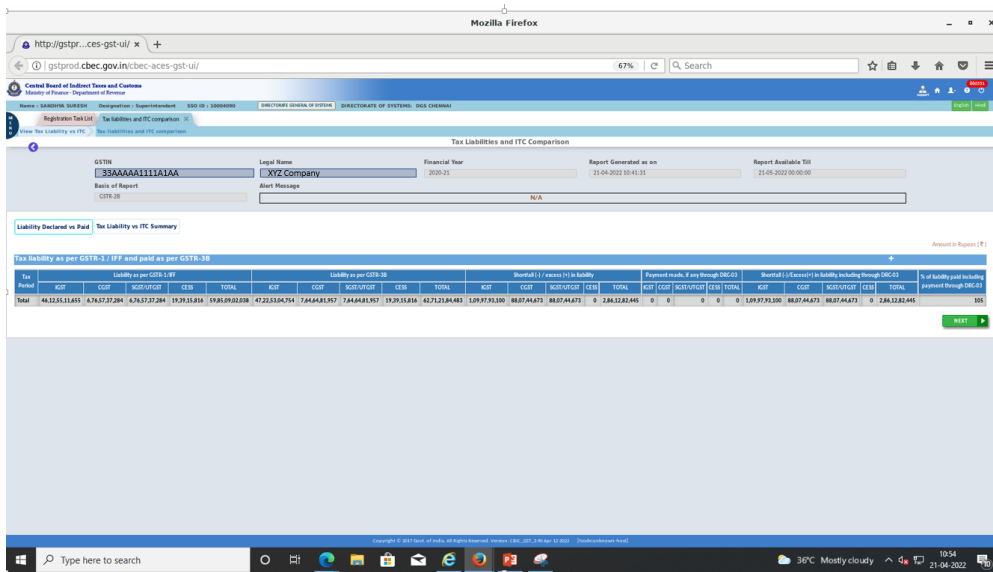
After sometime, the data would be fetched from GSTN and the status flag would change to "Success". The report would be then available for viewing in the User Interface (UI) as well for downloading in 'Excel' format.



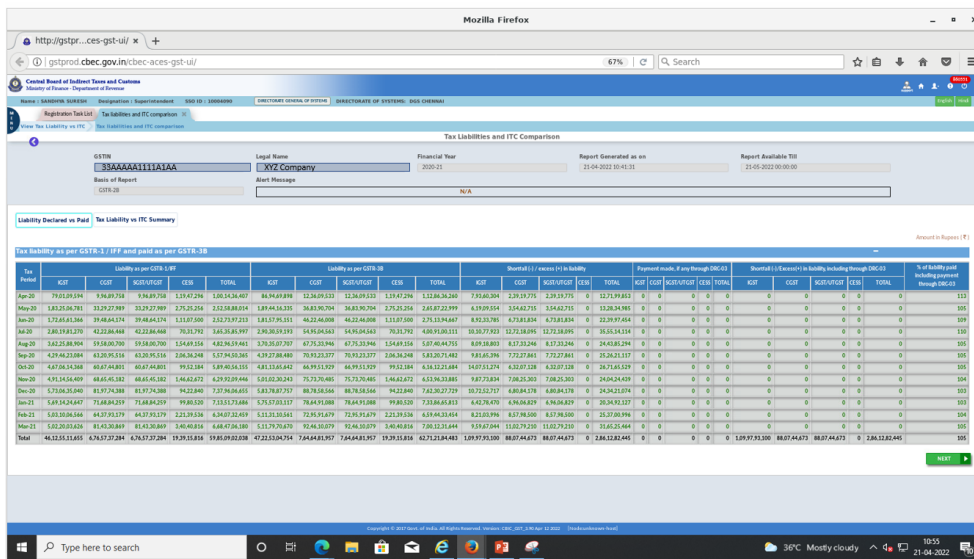
In some cases, due to technical reasons, the status of the request may continue to be shown as 'Request raised' or as 'failed'. In such cases, the Officers may re-try after some time. In the event there is no change in the status, the Officers may raise ticket with Cbic-Mitra for resolution of the issue.



In the UI, the reports would be shown in summarized form, as detailed below.



When the same is expanded by clicking on the + sign, the report would get expanded showing the details Declared month-wise in the said Financial year (April to March).



Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Tax List Tax Liabilities and ITC Comparison

Alert Message: N/A

Liability Declared vs Paid: Tax Liability vs ITC Summary

Amount in Rupees (₹)

Tax Period	Tax liability as per GST-1 / ITC and as per GST-3B (As per report no. 1 & 2) (GST-3B - GST-1/9)										ITC Claimed in GST-3B and accrued as per GST-2A / 2B (As per report no. 4 & 1)									
	As per GST-1/97	As per GST-3B	Shortfall (-) / Excess (+) in liability	Cumulative Shortfall (-) / Excess (+) in liability	Shortfall (-) / Excess (+) in liability as percentage	Cumulative Shortfall (-) / Excess (+) in liability post payment, if any	As per GST-3B	As per GST-2A/2B	Shortfall (-) / Excess (+) in ITC	Cumulative Shortfall (-) / Excess (+) in ITC	Cumulative Shortfall (-) / Excess (+) in ITC as percentage (%)	As per GST-3B	As per GST-2A/2B	Shortfall (-) / Excess (+) in ITC	Cumulative Shortfall (-) / Excess (+) in ITC	Cumulative Shortfall (-) / Excess (+) in ITC as percentage (%)				
Total	59,87,36,37,974	59,87,36,42,974	5,000	5,000	0	0	32,77,43,47,028	33,99,86,12,707	-1,22,42,64,679	-1,22,42,64,679	-3.59									

1. Tax liability other than export / reverse charge

Tax Period	As per GST-3B during the month (as per table 2.1(a))	Amount auto-declared in PART-A of GST-2A/GST-3B during the month (as per table 2.1(a), 2.1(b), 2.1(c), 2.1(d), 2.1(e), 2.1(f), 2.1(g), 2.1(h), 2.1(i), 2.1(j), 2.1(k), 2.1(l), 2.1(m), 2.1(n), 2.1(o), 2.1(p), 2.1(q), 2.1(r), 2.1(s), 2.1(t), 2.1(u), 2.1(v), 2.1(w), 2.1(x), 2.1(y), 2.1(z))	Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97) percentage (%)
Total	44,89,53,29,321	4,48,97,54,274	19,29,31,814	44,89,53,29,321	4.68

2. Tax liability due to reverse charge

Tax Period	As per GST-3B during the month (as per table 2.1(a))	Amount auto-declared in PART-A of GST-2A/GST-3B during the month (as per table 2.1(a), 2.1(b), 2.1(c), 2.1(d), 2.1(e), 2.1(f), 2.1(g), 2.1(h), 2.1(i), 2.1(j), 2.1(k), 2.1(l), 2.1(m), 2.1(n), 2.1(o), 2.1(p), 2.1(q), 2.1(r), 2.1(s), 2.1(t), 2.1(u), 2.1(v), 2.1(w), 2.1(x), 2.1(y), 2.1(z))	Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97) percentage (%)
Total	1,12,50,90,123	9,67,25,683	9,67,25,683	2,33,97,718	2.13

3. Tax liability due to Export and SEZ supplies

Tax Period	As per GST-3B during the month (as per table 2.1(a))	Tax liability declared in GST-1/97 and SEZ during the month (as per table 2.1(a), 2.1(b), 2.1(c), 2.1(d), 2.1(e), 2.1(f), 2.1(g), 2.1(h), 2.1(i), 2.1(j), 2.1(k), 2.1(l), 2.1(m), 2.1(n), 2.1(o), 2.1(p), 2.1(q), 2.1(r), 2.1(s), 2.1(t), 2.1(u), 2.1(v), 2.1(w), 2.1(x), 2.1(y), 2.1(z))	Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97) percentage (%)
Total	44,85,300	0	0	7,03,134	0

4. Input tax credit claimed and due (Other than import of goods)

Tax Period	ITC Claimed in GST-3B during the month (as per table 4A(1)(A)(i)-(iv)(1)-(4)(2))	ITC auto-declared in GST-2A/GST-3B during the month (as per PART A, PART B(i) excluding ITC supplies)	Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B)	Cumulative Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B)	Cumulative Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B) percentage (%)
Total	11,87,87,05,322	4,47,37,74,749	4,47,37,74,749	17,90,18,25,296	1.51

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Tax List Tax Liabilities and ITC Comparison

Alert Message: N/A

Liability Declared vs Paid: Tax Liability vs ITC Summary

Amount in Rupees (₹)

Tax Period	Tax liability as per GST-1 / ITC and as per GST-3B (As per report no. 1 & 2) (GST-3B - GST-1/9)										ITC Claimed in GST-3B and accrued as per GST-2A / 2B (As per report no. 4 & 1)									
	As per GST-1/97	As per GST-3B	Shortfall (-) / Excess (+) in liability	Cumulative Shortfall (-) / Excess (+) in liability	Shortfall (-) / Excess (+) in liability as percentage	Cumulative Shortfall (-) / Excess (+) in liability post payment, if any	As per GST-3B	As per GST-2A/2B	Shortfall (-) / Excess (+) in ITC	Cumulative Shortfall (-) / Excess (+) in ITC	Cumulative Shortfall (-) / Excess (+) in ITC as percentage (%)	As per GST-3B	As per GST-2A/2B	Shortfall (-) / Excess (+) in ITC	Cumulative Shortfall (-) / Excess (+) in ITC	Cumulative Shortfall (-) / Excess (+) in ITC as percentage (%)				
Total	59,87,36,37,974	59,87,36,42,974	5,000	5,000	0	0	32,77,43,47,028	33,99,86,12,707	-1,22,42,64,679	-1,22,42,64,679	-3.59									

2. Tax liability due to reverse charge

Tax Period	As per GST-3B during the month (as per table 2.1(a))	Amount auto-declared in PART-A of GST-2A/GST-3B during the month (as per table 2.1(a), 2.1(b), 2.1(c), 2.1(d), 2.1(e), 2.1(f), 2.1(g), 2.1(h), 2.1(i), 2.1(j), 2.1(k), 2.1(l), 2.1(m), 2.1(n), 2.1(o), 2.1(p), 2.1(q), 2.1(r), 2.1(s), 2.1(t), 2.1(u), 2.1(v), 2.1(w), 2.1(x), 2.1(y), 2.1(z))	Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97) percentage (%)
Total	1,12,50,90,123	9,67,25,683	9,67,25,683	2,33,97,718	2.13

3. Tax liability due to Export and SEZ supplies

Tax Period	As per GST-3B during the month (as per table 2.1(a))	Tax liability declared in GST-1/97 and SEZ during the month (as per table 2.1(a), 2.1(b), 2.1(c), 2.1(d), 2.1(e), 2.1(f), 2.1(g), 2.1(h), 2.1(i), 2.1(j), 2.1(k), 2.1(l), 2.1(m), 2.1(n), 2.1(o), 2.1(p), 2.1(q), 2.1(r), 2.1(s), 2.1(t), 2.1(u), 2.1(v), 2.1(w), 2.1(x), 2.1(y), 2.1(z))	Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97)	Cumulative Shortfall (-) / Excess (+) in liability (GST-3B - GST-1/97) percentage (%)
Total	44,85,300	0	0	7,03,134	0

4. Input tax credit claimed and due (Other than import of goods)

Tax Period	ITC Claimed in GST-3B during the month (as per table 4A(1)(A)(i)-(iv)(1)-(4)(2))	ITC auto-declared in GST-2A/GST-3B during the month (as per PART A, PART B(i) excluding ITC supplies)	Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B)	Cumulative Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B)	Cumulative Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B) percentage (%)
Total	11,87,87,05,322	4,47,37,74,749	4,47,37,74,749	17,90,18,25,296	1.51

5. Input tax credit claimed and due (Import of goods)

Tax Period	ITC Claimed in GST-3B during the month (as per table 4A(1)(A)(i)-(iv)(1)-(4)(2))	ITC auto-declared in GST-2A/GST-3B during the month (as per table 4A(1)(A)(i)-(iv)(1)-(4)(2))	Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B)	Cumulative Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B)	Cumulative Shortfall (-) / Excess (+) in ITC (GST-3B - GST-2A/2B) percentage (%)
Total	4,46,82,26,222	3,40,39,79,413	3,40,39,79,413	5,38,06,48,990	1.18

6. Tax liability due to reverse charge and ITC Claimed

Tax Period	ITC Claimed on Inward ITC supplies in GST-3B (as per table 4A(1)(A)(i)-(iv)(1)-(4)(2))	Reverse charge liability declared in GST-3B (as per table 2.1(a))	Shortfall (-) / Excess (+) in ITC (ITC claimed - Liability declared)	Cumulative Shortfall (-) / Excess (+) in ITC (ITC claimed - Liability declared)	Cumulative Shortfall (-) / Excess (+) in ITC (ITC claimed - Liability declared) percentage (%)
Total	1,12,50,90,123	9,67,25,683	-9,67,25,683	-2,19,980	-0.02

Control Board of Subject Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Task List Tax Liabilities and ITC Comparison

View Tax Liability vs ITC Tax Liabilities and ITC Comparison

Legal Name: **XYZ Company** Financial Year: 2020-21 Report Generated as on: 21-04-2022 10:45:31 Report Available till: 21-05-2022 00:00:00

GSTIN: **33SAAAS1111A** Basis of Report: **CGTR-28** N/A

Liability Declared vs Paid Tax Liability vs ITC Summary

Amount in Rupees (₹)

Tax Liability and ITC Statement (Summary)

Tax Period	Tax liability as per CGTR-1 / PF and as per CGTR-28 (As per report on 1 & 2) (CGTR-28 - CGTR-5/9)				ITC Claimed in CGTR-28 and scored as per CGTR-2A / 28 (As per report on 4 & 5)				
	As per CGTR-1/ PF	As per CGTR-28	Shortfall (/ Excess) % in liability	Cumulative Shortfall (/ Excess) % in liability	As per CGTR-28	As per CGTR-2A / 28	Shortfall (/ Excess) % in liability	Cumulative Shortfall (/ Excess) % in liability	
Apr-20	99,89,79,481	99,89,79,423	548	548	0	75,78,37,284	79,95,65,892	-1,15,28,608	-1,15,28,608
May-20	2,12,20,36,362	2,12,20,36,433	271	419	0	1,54,83,22,255	1,32,97,58,439	-21,85,76,814	-21,77,24,792
Jun-20	2,12,20,37,205	2,12,20,37,471	248	666	0	1,02,12,32,708	1,41,19,37,332	-38,84,46,624	-59,93,89,395
Jul-20	3,44,82,24,928	3,44,82,24,924	2,188	3,814	0	3,55,21,39,214	1,26,76,79,512	1,88,25,59,702	1,28,41,89,437
Aug-20	4,81,25,91,347	4,81,25,91,247	300	4,214	0	3,79,23,65,649	1,64,31,78,349	4,40,51,12,840	46,58,14,646
Sep-20	5,51,41,27,444	5,51,41,28,342	496	4,710	0	2,79,84,56,113	1,12,74,68,488	-3,37,62,235	37,19,94,541
Oct-20	5,87,31,79,700	5,82,46,85,199	-3,84,54,501	-3,84,89,750	-0.11	2,84,41,84,571	2,48,18,37,219	38,23,47,352	44,44,11,772
Nov-20	4,26,20,12,111	4,26,20,12,197	292	-3,84,89,750	-0.12	2,41,97,97,274	3,10,11,13,519	-4,26,20,121	21,48,17,396
Dec-20	7,28,18,23,151	7,49,43,48,377	1,81,51,022	1,81,51,022	0	1,38,81,72,336	3,15,43,12,121	2,72,79,415	26,12,97,006
Jan-21	7,30,97,64,488	7,30,97,64,485	-3	5,551	0	3,93,95,86,305	3,45,86,51,117	52,09,35,188	78,70,28,139
Feb-21	6,21,70,30,549	6,21,70,30,549	0	5,551	0	3,48,82,29,392	3,67,94,04,423	-19,92,77,231	58,77,50,942
Mar-21	4,67,24,67,951	4,67,24,68,321	370	5,921	0	4,92,24,62,271	6,72,80,80,102	-1,80,30,16,641	-1,22,12,66,679
Total	59,87,36,27,074	59,87,36,43,394	5,521	5,521	0	32,773,47,428	33,96,42,12,787	-1,23,12,66,679	-1,23,12,66,679

1. Tax liability other than export / reverse charge

Tax Period	Tax liability declared in CGTR-28 during the month (As per table 3.1)				Tax liability declared in CGTR-1/ PF (other than reverse charge supplied) during the month (As per table 4A, 4C, 6C, 7A, 7B, 7C, 9)				Shortfall (/ Excess) % in liability (CGTR-28 - CGTR-1/ PF)				Cumulative Shortfall (/ Excess) % in liability (CGTR-28 - CGTR-1/ PF)			
	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB
Total	46,89,57,24,321	4,68,97,54,274	4,68,97,54,274	19,39,15,814	46,89,57,24,321	4,68,97,54,274	19,39,15,814	19,39,15,814	-37,77,475	613	613	0	-37,77,475	613	613	0

Control Board of Subject Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Task List Tax Liabilities and ITC Comparison

View Tax Liability vs ITC Tax Liabilities and ITC Comparison

Legal Name: **XYZ Company** Financial Year: 2020-21 Report Generated as on: 21-04-2022 10:45:31 Report Available till: 21-05-2022 00:00:00

GSTIN: **33SAAAS1111A** Basis of Report: **CGTR-28** N/A

Liability Declared vs Paid Tax Liability vs ITC Summary

Amount in Rupees (₹)

Tax Liability and ITC Statement (Summary)

Tax Period	Tax liability as per CGTR-1 / PF and as per CGTR-28 (As per report on 1 & 2) (CGTR-28 - CGTR-5/9)				ITC Claimed in CGTR-28 and scored as per CGTR-2A / 28 (As per report on 4 & 5)				
	As per CGTR-1/ PF	As per CGTR-28	Shortfall (/ Excess) % in liability	Cumulative Shortfall (/ Excess) % in liability	As per CGTR-28	As per CGTR-2A / 28	Shortfall (/ Excess) % in liability	Cumulative Shortfall (/ Excess) % in liability	
Apr-20	99,89,79,481	99,89,79,423	548	548	0	75,78,37,284	79,95,65,892	-1,15,28,608	-1,15,28,608
May-20	2,12,20,36,362	2,12,20,36,433	271	419	0	1,54,83,22,255	1,32,97,58,439	-21,85,76,814	-21,77,24,792
Jun-20	2,12,20,37,205	2,12,20,37,471	248	666	0	1,02,12,32,708	1,41,19,37,332	-38,84,46,624	-59,93,89,395
Jul-20	3,44,82,24,928	3,44,82,24,924	2,188	3,814	0	3,55,21,39,214	1,26,76,79,512	1,88,25,59,702	1,28,41,89,437
Aug-20	4,81,25,91,347	4,81,25,91,247	300	4,214	0	3,79,23,65,649	1,64,31,78,349	4,40,51,12,840	46,58,14,646
Sep-20	5,51,41,27,444	5,51,41,28,342	496	4,710	0	2,79,84,56,113	1,12,74,68,488	-3,37,62,235	37,19,94,541
Oct-20	5,87,31,79,700	5,82,46,85,199	-3,84,54,501	-3,84,89,750	-0.11	2,84,41,84,571	2,48,18,37,219	38,23,47,352	44,44,11,772
Nov-20	4,26,20,12,111	4,26,20,12,197	292	-3,84,89,750	-0.12	2,41,97,97,274	3,10,11,13,519	-4,26,20,121	21,48,17,396
Dec-20	7,28,18,23,151	7,49,43,48,377	1,81,51,022	1,81,51,022	0	1,38,81,72,336	3,15,43,12,121	2,72,79,415	26,12,97,006
Jan-21	7,30,97,64,488	7,30,97,64,485	-3	5,551	0	3,93,95,86,305	3,45,86,51,117	52,09,35,188	78,70,28,139
Feb-21	6,21,70,30,549	6,21,70,30,549	0	5,551	0	3,48,82,29,392	3,67,94,04,423	-19,92,77,231	58,77,50,942
Mar-21	4,67,24,67,951	4,67,24,68,321	370	5,921	0	4,92,24,62,271	6,72,80,80,102	-1,80,30,16,641	-1,22,12,66,679
Total	59,87,36,27,074	59,87,36,43,394	5,521	5,521	0	32,773,47,428	33,96,42,12,787	-1,23,12,66,679	-1,23,12,66,679

1. Tax liability other than export / reverse charge

Tax Period	Tax liability declared in CGTR-28 during the month (As per table 3.1)				Tax liability declared in CGTR-1/ PF (other than reverse charge supplied) during the month (As per table 4A, 4C, 6C, 7A, 7B, 7C, 9)				Shortfall (/ Excess) % in liability (CGTR-28 - CGTR-1/ PF)				Cumulative Shortfall (/ Excess) % in liability (CGTR-28 - CGTR-1/ PF)			
	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB
Total	46,89,57,24,321	4,68,97,54,274	4,68,97,54,274	19,39,15,814	46,89,57,24,321	4,68,97,54,274	19,39,15,814	19,39,15,814	-37,77,475	613	613	0	-37,77,475	613	613	0

2. Tax liability due to reverse charge

Tax Period	Tax liability declared in CGTR-28 during the month (As per table 3.1)				Amount auto-debited in PRAT A of CGTR-2A/CGTR-2B (As per table B2B, B2BA, CGTR, CGTR-2A)				Shortfall (/ Excess) % in liability (CGTR-28 - CGTR-2A/2B)				Cumulative Shortfall (/ Excess) % in liability (CGTR-28 - CGTR-2A/2B)			
	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB
Total	5,12,12,396	52,93,824	52,93,824	0	1,23,74,159	11,86,392	11,86,392	0	3,87,84,748	41,48,432	41,48,432	0	3,87,84,748	41,48,432	41,48,432	0

3. Tax liability due to Export and SEZ supplies

Tax Period	Tax liability declared in CGTR-28 during the month (As per table 3.1)				Tax liability declared in CGTR-1 (Export and SEZ during the month (As per table 6A, 6B, 7A, 7B, 7C))				Shortfall (/ Excess) % in liability (CGTR-28 - CGTR-1/ PF)				Cumulative Shortfall (/ Excess) % in liability (CGTR-28 - CGTR-1/ PF)			
	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB	KCF	CGF	SCG/OTCGF	CEB
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Screenshot of Mozilla Firefox browser showing the 'Tax Liabilities and TFC Comparison' report for the period April 2020 to March 2021. The report is divided into three main sections: 1. Tax liability due to reverse charge, 2. Tax liability due to Export and SEZ supplies, and 3. Input tax credit claimed and due (Other than Import of goods). Each section contains a detailed table with columns for Tax Period, ITC, and various tax amounts (GST, CGST, SGST/UTGST, CESS) for both the taxpayer and their suppliers. The 'Total' row at the bottom of each section summarizes the overall figures, showing a total ITC of 448,500 and a total tax liability of 782,134.

Second screenshot of the Mozilla Firefox browser, displaying the same 'Tax Liabilities and TFC Comparison' report. This view shows the 'Input tax credit claimed and due (Import of goods)' section. The table details the ITC for various tax periods from April 2020 to March 2021, including columns for ITC, GST, CGST, SGST/UTGST, and CESS. The total ITC for this category is 448,500, and the total tax liability is 782,134.

Third screenshot of the Mozilla Firefox browser, showing the 'Tax Liabilities and TFC Comparison' report. This view focuses on the 'Input tax credit claimed and due (ITC Claimed)' section. The table provides a breakdown of ITC for each tax period from April 2020 to March 2021, with columns for ITC, GST, CGST, SGST/UTGST, and CESS. The total ITC is 448,500, and the total tax liability is 782,134.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Task List - Tax Liabilities and ITC Comparison

View Tax Liability vs ITC

Tax Liabilities and ITC Comparison

Month	IC Claimed in GSTR-3B during the month (Rs per table 4A)	IC available in GSTR-3B during the month (Rs per table 4B, 4C)	Normal ITC Excess (+) or Deficiency (-) in GSTR-3B	Combination Normal ITC Excess (+) or Deficiency (-) in GSTR-3B	Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (percentage %)	Combination Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (percentage %)
Month	ICGT	ICSB	ICGT	ICSB	ICGT	ICSB
Apr-20	0	0	0	0	0	0
May-20	0	0	0	0	0	0
Jun-20	0	0	0	0	0	0
Jul-20	0	0	0	0	0	0
Aug-20	49,44,76,422	30,84,24,801	0	0	49,44,76,422	30,84,24,801
Sep-20	53,99,68,062	34,64,92,227	41,58,84,881	41,58,84,881	53,99,68,062	34,64,92,227
Oct-20	47,91,47,223	39,36,34,464	30,53,12,805	23,90,97,274	17,38,34,538	15,46,25,192
Nov-20	33,41,93,541	22,21,45,514	46,42,93,759	36,24,67,296	-12,21,24,218	-14,13,23,780
Dec-20	54,25,03,829	49,44,45,450	42,21,22,588	37,94,85,786	14,03,81,241	15,46,39,754
Jan-21	77,28,94,811	68,76,62,158	30,57,51,212	34,44,84,670	36,89,65,519	34,519,688
Feb-21	49,92,23,844	44,07,99,658	46,92,78,254	43,13,81,570	-17,83,22,690	-14,54,088
Mar-21	79,44,97,740	50,88,92,227	23,17,48,311	14,45,38,787	-17,20,89,411	-16,77,97,550
Total	448,82,82,232	348,96,76,413	5,28,88,499	3,83,12,148	-9,23,81,738	-22,36,41,755

Tax liability due to reverse charge and ITC Claimed

Month	IC Claimed on account of Reverse Charge in GSTR-3B (Rs per table 4A(2))	Reverse Charge Monthly declared in GSTR-3B (Rs per table 11A)	Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (IC Claimed - Liability declared)	Combination Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (IC Claimed - Liability declared)	Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (IC Claimed - Liability declared) (percentage %)	Combination Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (IC Claimed - Liability declared) (percentage %)
Month	ICGT	ICSB	ICGT	ICSB	ICGT	ICSB
Apr-20	0	0	0	0	0	0
May-20	0	0	0	0	0	0
Jun-20	0	0	0	0	0	0
Jul-20	0	0	0	0	0	0
Aug-20	49,44,76,422	30,84,24,801	0	0	49,44,76,422	30,84,24,801
Sep-20	53,99,68,062	34,64,92,227	41,58,84,881	41,58,84,881	53,99,68,062	34,64,92,227
Oct-20	47,91,47,223	39,36,34,464	30,53,12,805	23,90,97,274	17,38,34,538	15,46,25,192
Nov-20	33,41,93,541	22,21,45,514	46,42,93,759	36,24,67,296	-12,21,24,218	-14,13,23,780
Dec-20	54,25,03,829	49,44,45,450	42,21,22,588	37,94,85,786	14,03,81,241	15,46,39,754
Jan-21	77,28,94,811	68,76,62,158	30,57,51,212	34,44,84,670	36,89,65,519	34,519,688
Feb-21	49,92,23,844	44,07,99,658	46,92,78,254	43,13,81,570	-17,83,22,690	-14,54,088
Mar-21	79,44,97,740	50,88,92,227	23,17,48,311	14,45,38,787	-17,20,89,411	-16,77,97,550
Total	1,12,05,93,936	96,85,76,703	1,12,05,93,936	96,85,76,703	-9,02,57	-23,980

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Task List - Tax Liabilities and ITC Comparison

View Tax Liability vs ITC

Tax Liabilities and ITC Comparison

Month	IC Claimed in GSTR-3B during the month (Rs per table 4A)	IC available in GSTR-3B during the month (Rs per table 4B, 4C)	Normal ITC Excess (+) or Deficiency (-) in GSTR-3B	Combination Normal ITC Excess (+) or Deficiency (-) in GSTR-3B	Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (percentage %)	Combination Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (percentage %)
Month	ICGT	ICSB	ICGT	ICSB	ICGT	ICSB
Apr-20	0	0	0	0	0	0
May-20	0	0	0	0	0	0
Jun-20	0	0	0	0	0	0
Jul-20	0	0	0	0	0	0
Aug-20	49,44,76,422	30,84,24,801	0	0	49,44,76,422	30,84,24,801
Sep-20	53,99,68,062	34,64,92,227	41,58,84,881	41,58,84,881	53,99,68,062	34,64,92,227
Oct-20	47,91,47,223	39,36,34,464	30,53,12,805	23,90,97,274	17,38,34,538	15,46,25,192
Nov-20	33,41,93,541	22,21,45,514	46,42,93,759	36,24,67,296	-12,21,24,218	-14,13,23,780
Dec-20	54,25,03,829	49,44,45,450	42,21,22,588	37,94,85,786	14,03,81,241	15,46,39,754
Jan-21	77,28,94,811	68,76,62,158	30,57,51,212	34,44,84,670	36,89,65,519	34,519,688
Feb-21	49,92,23,844	44,07,99,658	46,92,78,254	43,13,81,570	-17,83,22,690	-14,54,088
Mar-21	79,44,97,740	50,88,92,227	23,17,48,311	14,45,38,787	-17,20,89,411	-16,77,97,550
Total	448,82,82,232	348,96,76,413	5,28,88,499	3,83,12,148	-9,23,81,738	-22,36,41,755

Tax liability due to reverse charge and ITC Claimed

Month	IC Claimed on account of Reverse Charge in GSTR-3B (Rs per table 4A(2))	Reverse Charge Monthly declared in GSTR-3B (Rs per table 11A)	Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (IC Claimed - Liability declared)	Combination Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (IC Claimed - Liability declared)	Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (IC Claimed - Liability declared) (percentage %)	Combination Normal ITC Excess (+) or Deficiency (-) in GSTR-3B (IC Claimed - Liability declared) (percentage %)
Month	ICGT	ICSB	ICGT	ICSB	ICGT	ICSB
Apr-20	7,95,67,482	2,59,74,480	7,95,67,482	2,59,74,480	-11,405	-40,317
May-20	8,28,83,985	1,89,84,546	8,28,83,985	1,89,84,546	-363	-4,958
Jun-20	9,13,84,432	4,89,71,515	9,13,84,432	4,89,71,515	-7,647	-7,647
Jul-20	10,11,47,115	12,97,97,747	10,11,47,115	12,97,97,747	4,667	4,669
Aug-20	8,21,11,798	8,89,45,596	8,21,11,798	8,89,45,596	0	-4,687
Sep-20	10,13,09,888	8,82,12,792	10,13,09,888	8,82,12,792	0	-17,248
Oct-20	16,25,37,297	7,95,02,054	16,25,37,297	7,95,02,054	-454	-3,375
Nov-20	10,13,88,946	7,82,85,188	10,13,88,946	7,82,85,188	-15,460	-9,738
Dec-20	8,48,09,812	4,42,05,058	8,48,09,812	4,42,05,058	0	-7,761
Jan-21	6,44,19,750	8,12,12,738	6,44,19,750	8,12,12,738	0	-16,743
Feb-21	8,22,93,974	1,58,88,511	8,22,93,974	1,58,88,511	-3,069	-11,439
Mar-21	7,98,39,933	1,84,87,959	7,98,39,933	1,84,87,959	-1,614	-27,514
Total	1,12,05,93,936	96,85,76,703	1,12,05,93,936	96,85,76,703	-9,02,57	-23,980

The report would also be available for downloading in 'Excel' format, as detailed below:

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Registration Task List - View Tax Liability vs ITC

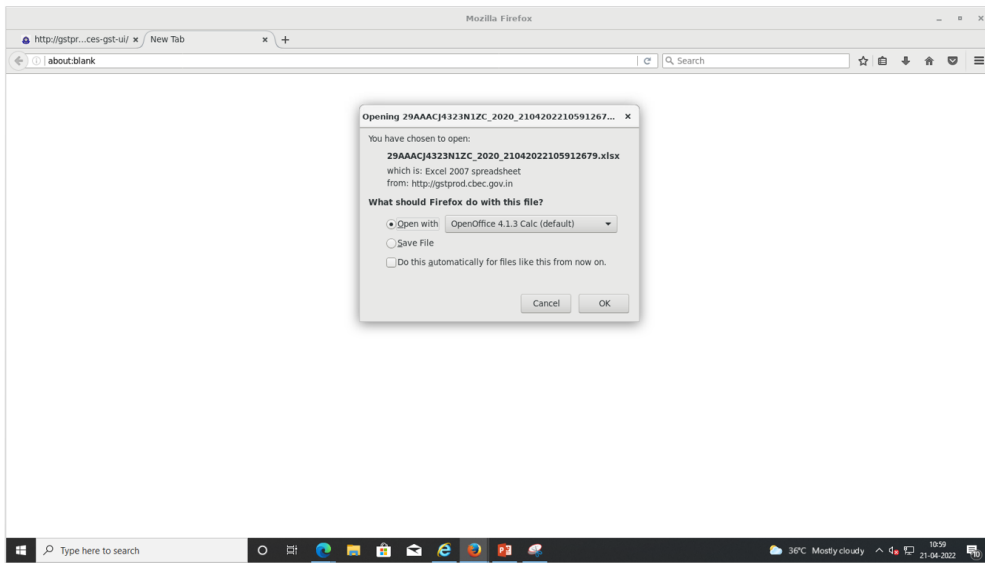
View Tax Liability vs ITC

Select Jurisdiction: C. CHENNAI NORTH-D: AMBATTUR-R: RANGE-D

S.No.	GSTIN	Taxpayer Name	Financial Year	Jurisdiction	Time Stamp	Supervision	Status	Available Till Date	Action
1	33AAA1111A1AA	XYZ Company	2020-21	C. CHENNAI NORTH-D: AMBATTUR-R: RANGE-D	21-04-2022 10:41:31	Center	Success	21-05-2022 00:00:00	Download

Showing: 1 - 1 of 1 Records

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29AAACJ4323N1ZC_2020_21042022105912679.xlsx (read-only) - OpenOffice Calc

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Find

Tax liability and ITC statement (Summary)												
Tax liability as per GSTR-1/IFF and as per GSTR-3B [As per report no. 1 & 2]				GSTR-3B-GSTR-1/IFF				ITC claimed in GSTR-3B and accrued as per GSTR-2A/2B [As per report no. 4 & 5]				
Tax Period	As per GSTR-1/IFF	As per GSTR-3B	Shortfall (-)/ Excess (+) In Liability	Cumulative Shortfall (-)/ Excess (+) In Liability	Cumulative Shortfall (-)/ Excess (+) In Liability as percentage (%)	Cumulative Shortfall (-)/ Excess (+) In Liability post payment, if any	As per GSTR-3B	As per GSTR-2A/2B	Shortfall (-)/ Excess (+) In ITC	Cumulative Shortfall (-)/ Excess (+) In ITC	Cumulative Shortfall (-)/ Excess (+) In ITC as percentage (%)	
10	Apr-20	99873681.11	99873929	147.89	147.89	0	75783284	789165891.83	-3128607.83	-3128607.83	-3.97	
11	May-20	252003862.23	252009653	270.77	418.66	0	114838255	132279468.67	-181376183.67	-212704793.5	-10.04	
12	Jun-20	2520697203.45	2520697471	267.55	686.21	0	1025232028	1411917331.8	-386684403.8	-599389195.3	-16.98	
13	Jul-20	3648399396	3648340124	3188	3874.21	0	3281238224	138707952.16	1883558671.84	1284169476.54	28.22	
14	Aug-20	4813991867.34	4813992247	378.66	4252.87	0	2782895669	346319049.34	-690512960.34	603856896.2	7.22	
15	Sep-20	555417945.54	5554178142	496.46	4750.33	0	2795856113	312700487.97	-331752374.97	271904521.23	2.37	
16	Oct-20	5873179999.63	583485139	-3844500.63	-3844790.3	-0.15	2864184571	248183719.43	-382547251.57	65441772.8	4.68	
17	Nov-20	6282001314.88	6282001597	282.12	-38489468.18	-0.12	2819079176	3039513558.92	-420434382.92	234017389.88	1.38	
18	Dec-20	736873355.29	7404368377	38495021.71	5553.53	0	3181671740	3154992124.87	27279615.13	261297005.01	1.3	
19	Jan-21	7109764487.99	7109764485	-2.99	5550.54	0	3939686505	8413895117	825731188	787028163.01	3.34	
20	Feb-21	6317539569.48	6317539569.48	0	5550.54	0	3480129392	3678406622.78	-199277230.78	587750962.23	2.16	
21	Mar-21	6610481950.99	6610488821	370.01	5920.55	0	4929463371	6738480011.78	-1809016640.78	-1221285678.5	-3.59	
22	Total	59673837073.93	59673842994.48	5920.55	5920.55	0	32775347028	33996612706.5	-1221285678.5	-1221285678.5	-3.59	

Summary / Declared on Paid / Tax Liability / Reversal Change / Export & ITC / ITC other than B2B / ITC Import of Goods / Revd

PageStyle: Summary

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