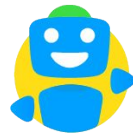




GST with



cleartax GST

**GSTR-3B vs GSTR-1 Tax
Comparison Report**

Why is the reconciliation required?

It is important to reconcile form GSTR – 3B and Form GSTR – 1 on account of the following reasons:

- The total GST collections disclosed at the end of the year 2017-18 showed a mismatch of several thousand crores. GST authorities have issued show-cause notices to a large number of taxpayers asking them to reconcile the total of sales disclosed in the GSTR-3B summary return and the detailed GSTR-1 return.
- Reconciliation ensures that no invoice is omitted or recorded more than once in either of the returns.
- This ensures a taxpayer to arrive at an accurate amount of output tax payable on the sales made in a period.
- Any late declaration of GST liability can also attract interest.

- Reconciliation would also help the Government to allocate the right share of tax revenue to the concerned states. This reconciliation is specifically useful to identify any errors that have been made when entering the details of integrated taxes while filing GSTR-3B.
- GSTR-1 forms the base for the recipients of supplies to claim input tax credit while filing their returns. Hence, a timely and accurate declaration in both GSTR-1 and GSTR-3B is necessary, to avoid hassles with recipients at a later date, and also ensure that only genuine input tax credit can be claimed.

Reconciliation at the time of filing of Annual return

At the time of filing an Annual return in Form GSTR – 9, a reconciliation of outward supplies is a must to ensure that the details disclosed match the details disclosed in GSTR-1 and GSTR-3B, across all months. Details of tax paid during the year need to be mentioned as well and this must tally with the total taxes disclosed and paid in GSTR-3B. Therefore, it is important that GSTR-1 and GSTR-3B match as the return-filing system is integrated and a mismatch between the same could result in improper disclosure in the annual return.

Reasons for mismatches in GSTR-3B vs GSTR-1

The following are the reasons for the mismatches in GSTR-3B vs GSTR-1:

- Reporting of supplies under the wrong table in GSTR-3B, but correctly reporting the same when declaring it invoice-wise in GSTR-1. For example: Reporting zero-rated sales correctly in Table 6A of GSTR-1, but incorrectly reporting it under Table 3.1(a) in GSTR-3B.
- Issue of an invoice in a particular month, and issue of a debit or credit note at a later date could lead to mismatches.
- Inter-state supplies made to unregistered persons omitted in GSTR-3B but declared in GSTR-1.
- Value of supplies correctly shown but tax paid under the wrong head. For example, IGST instead of CGST & SGST or vice-versa.
- Supplies that may have been amended after GSTR-1 has been filed. In other words, any change of tax liability between the time of filing GSTR-1 and GSTR-3B.
- The time difference in reporting of invoices in GSTR-1 and GSTR-3B.

Advantages of ClearTax GSTR-3B vs GSTR-1 Tax Comparison Report

- **Download GSTR-1 and GSTR-3B anytime across months** to start comparing data. Verify GST login once using OTP, and continue to easily update data in a click, anytime and anywhere.
- **Check the difference for every field** such as outward tax, outward taxable value, supplies under RCM in both returns, etc.
- Data comparison at a **PAN and GSTIN level** is available.
- **Know the differences instantly at a monthly, quarterly, or annual level**, to take further action.
- Showing **additions & amendments** done in the different months separately.

Steps to use the GSTR-3B vs GSTR-1 Tax Comparison Report

'Login' to [ClearTax GST](#) --> Select '**Business**' --> Click on '**Reports**' --> Select '**All Reports**'

The screenshot displays the ClearTax GST dashboard. At the top, there is a navigation bar with 'HOME', 'EXPLORE FEATURES', and 'WHAT'S NEW'. Below this, the 'All Businesses' section shows 'Total Businesses: 1' and 'Total GSTINs: 1'. A list of businesses is shown, with the first one being 'AROMAT'. For this business, there are buttons for 'File GSTR9', 'Returns', 'Invoices', and 'Reports'. The 'Reports' button is highlighted with a red box and a purple arrow pointing down to it. A dropdown menu is open under 'Reports', listing several report types: 'Health-Check Report', 'GSTR-3B vs GSTR-1 Tax Comparison', 'Purchase vs GSTR-2A Reconciliation', and 'Multi month GSTR-2A Report'. The 'All Reports' option at the bottom of the dropdown is highlighted with a red box and a purple arrow pointing to it from the right.

Select 'GSTR-3B vs GSTR-1 Tax Comparison Report' & Click on 'View'

Reports - aaa

Health Check Report New

Check overall health of your business in one click View

Compliance

Compliance reports gives you an overview and insight on overall GST compliance health for your business and associated GSTINs.

GSTR-3B vs GSTR-1 Tax Comparison Report	View
GSTR-3B vs GSTR-2A ITC Comparison Report	View
Multi month GSTR-2A Report	View
Monthly Tax and ITC summary Report	View
Supplier Compliance Report	View
GST Filing Status Report	View
GSTR-1 Filed Report	View
Multi-month GSTR-3B Filed Report	View

Select the '**Period**' → Click on '**Refresh data from GSTN**' to pull data from GSTN. The yearly data from the GSTN will be fetched after verification via **OTP-based Login credentials**

GSTR-3B vs GSTR-1 ITC comparison report 2018 - 2019 ▼

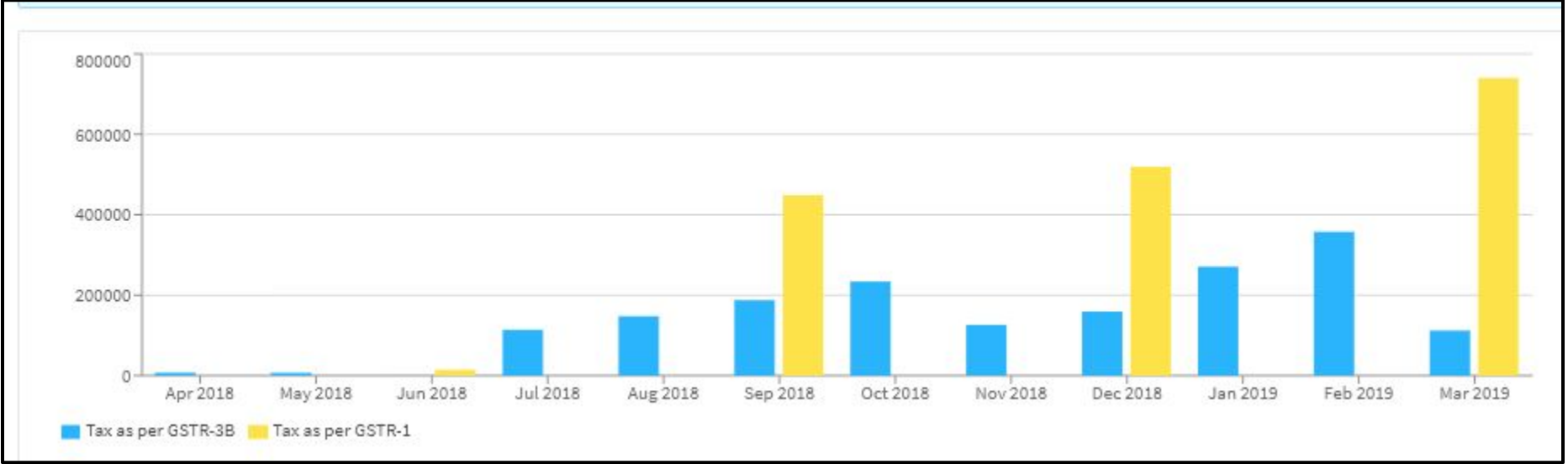
Instruction: You may update this reports with latest information from Government for respective GSTINs by clicking on [Refresh data from GSTN](#) by scrolling down on this page.

Data source: GSTR-3B and GSTR-1 filed data from GSTN

Note: For taxpayers who file GSTR-1 at quarterly level value of Tax difference for this report is calculated by adding respective month of GSTR-3B and comparing it with respective n GSTR-1.This report is not meant for business under composition scheme who need to file GSTR-4.

Limitation:In case you downloaded GSTR-3B or GSTR-1 summary recently from GSTN, it may take upto a maximum of five minutes for the data to be reflected here from the time of download from GSTN.

Scroll down to **view** the **GSTR-3B v/s GSTR-1 Tax Comparison Report**.



You can now easily compare the data in the GSTR-3B & GSTR-1

Description	Total	Apr 18	May 18	Jun 18	Jul 18	Aug 18
(A) Outward Supplies as per GSTR-3B	17,22,444.91	6,974.02	6,703.60	504.38	1,13,851.18	1,47,607.36
(B) Outward Supplies as per GSTR-1	17,22,443.76	0.00	0.00	14,182.00	0.00	0.00
(a) Outward Supplies for Current month	4,59,043.60	0.00	0.00	504.38	0.00	0.00
(b) Additions related to previous months	12,63,400.16	0.00	0.00	13,677.62	0.00	0.00
(c) Amendment related to the previous months (Diff Value) ((i)-(ii))	0.00	0.00	0.00	0.00	0.00	0.00
(i) Amendment Value	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Original Value	0.00	0.00	0.00	0.00	0.00	0.00
(C) Difference = (A) minus (B)	1.15			0.00		
(D) % Tax difference w.r.t (C/A)	0.00%			0.00%		
(E) Cumulative Difference	1.15			0.00		

You can also download the report in excel format by clicking on **‘Download report in excel’** to use and share the report in excel form

GSTR-1 V/s 3B						
OVERALL SUMMARY						
	Taxable Value	IGST	CGST	SGST	CESS	
(A) Outward Supplies as per GSTR-3B	7,43,50,340.46	81,46,379.51	26,51,243.38	26,51,243.38	0.00	
(B) Outward Supplies as per GSTR-1	7,74,62,516.27	84,50,086.10	27,49,335.10	27,49,335.10	0.00	
(C) Difference = (A) minus (B)	-31,12,175.81	-3,03,706.59	-98,091.72	-98,091.72	0.00	
(D) % Tax difference w.r.t (C/A)		-4.19%	-3.73%	-3.70%	-3.70%	0.00%
MONTH LEVEL SUMMARY						
Return Periods	Jul 2017					
	Taxable Value	IGST	CGST	SGST	CESS	
(A) Outward Supplies as per GSTR-3B	88,08,971.00	10,57,820.00	2,64,390.00	2,64,390.00	0.00	
(B) Outward Supplies as per GSTR-1	85,71,063.21	10,18,998.84	2,61,880.17	2,61,880.17	0.00	
(a) Outward Supplies for Current month	85,71,063.21	10,18,998.84	2,61,880.17	2,61,880.17	0.00	
(b) Additions related to previous months	0.00	0.00	0.00	0.00	0.00	
(c) Amendment related to the previous months (Diff Value)	0.00	0.00	0.00	0.00	0.00	
(i) Amendment Value	0.00	0.00	0.00	0.00	0.00	
(ii) Original Value	0.00	0.00	0.00	0.00	0.00	
(C) Difference = (A) minus (B)	2,37,907.79	38,821.16	2,509.83	2,509.83	0.00	

Thank You!

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For any queries, contact us:

Write to: gstsupport@cleartax.in or Call us on: 080-67458707

We are happy to assist!