

		<p>भारत सरकार /Government of India वित्त मंत्रालय राजस्व विभाग Ministry of Finance, Department of Revenue कार्यालय आयुक्त /Office of the Commissioner सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क Central Goods Service Tax and Central Excise (CGST & CX) २९, भरतपुरी प्रशासनिक क्षेत्र २९, Administrative Area, Bharatpuri उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.</p>
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F.No. I(Gen) 19-04/GST/Trade Notice /18-19

Ujjain, Dated. 28.02.2019

व्यापार सूचना संख्या /Trade Notice No. 48/2018-19

उज्जैन दिनांक/Ujjain, Dated 28.02.2019

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 – Reg.

Attention of the Trade and Industry is invited to the Circular No. 89/08/2019-GST dated 18.02.2019 issued under F. No. CBEC-20/16/04/2018-GST by the Pr. Commissioner GST Ministry of Finance, Department of Revenue, CBIC GST Policy Wing New Delhi in respect of "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" (Copy enclosed).

2. The contents of the aforesaid Circular may please be brought to the notice of members of your association in particular and public in general.

Encls: As above.

6/2/19 28.2.19
(Dr. Sandeep Srivastava)
प्रधान आयुक्त

F. No. CBEC-20/16/04/2018 - GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 18th February, 2019

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam/Sir,

**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 – Reg.**

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 Board 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 Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017(CGST 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