

Office of the
Commissioner of State Tax
(GST), 8th floor, New Building,
GST Bhavan, Mazgaon,
Mumbai-400010.

TRADE CIRCULAR

To,

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No. JC (HQ)-1/GST/2019/CBIC Circular(s)/ADM-8 Mumbai, dated 17/05/2019

Trade Circular (GST) No. 24 T of 2019.

Sub. : 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.

Ref. : CBIC Circular No. 89/08/2019-GST dated 18th February 2019.

Sir/Gentlemen/Madam,

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 of State Tax, Maharashtra State, 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 of State Tax, Maharashtra State, in exercise of its powers conferred by section 168 (1) of the Maharashtra Goods and Services Tax Act, 2017(MGST 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 –
- 3.1. non-apportionment of the due amount of IGST to the State where such supply takes place; and
- 3.2 a mis-match 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 MGST Act.
5. This Trade Circular is clarificatory in nature and hence cannot be made use of for interpretation of provisions of the law. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra.

Yours faithfully,



(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State, Mumbai.

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Copy forwarded to the Joint Commissioner of State Tax, (MAHAVIKAS) with a request to upload this Trade circular on MGSTD web-site.

Copy submitted with compliments to,-

- (1) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (2) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.


(Shriram H. Umale)

Joint Commissioner of State Tax, (HQ) 1,
Maharashtra State, Mumbai.

