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**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT**

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI-600 005**

**PRESENT: DR. T.V. SOMANATHAN, I.A.S.,
COMMISSIONER OF STATE TAX**

Circular No.59/2019-TNGST
(RC No.26/2019/A1/Taxation)

Dated:23.04.2019

Sub:	Clarification on 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:	Circular No. 89/08/2019-GST, dated 18-02-2019 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.

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 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, in exercise of its powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (TNGST 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 –

- (i) non-apportionment of the due amount of IGST to the State where such supply takes place; and
- (ii) 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 TNGST Act.

5. This pari materia circular is issued with reference to the circular issued by the Government of India on the recommendation of the GST Council in the reference cited.


Sd/-T.V.Somanathan
Commissioner of State Tax

To

All the Joint Commissioners (ST) Territorial and Enforcement in the State.

- Copy to: (1) Principal Secretary to CT& Regn. Department.
 (2) All Additional Commissioners of State Tax in the Commissionerate.
 (3) Joint Commissioner (CS) for hosting in Departmental site.
 (4) Joint Commissioner (BIU) & MOU.
 (5) Director/ CTS Training Institute, Chennai 6
 (6) All Deputy Commissioners (ST) in the State.
 (7) All Assistant Commissioners (ST) in the State.

// Forwarded by order


Assistant Commissioner (Taxation)