

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**Rule 61 : Form and manner of submission of monthly return**

- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in **FORM GSTR-3** electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.
- (2) Part A of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through **FORM GSTR-1, FORM GSTR-2** and based on other liabilities of preceding tax periods.
- (3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in **Part B** of the return in **FORM GSTR-3**.
- (4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in **Part B** of the return in **FORM GSTR-3** and such return shall be deemed to be an application filed under section 54.
- <sup>1</sup>[(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, <sup>2</sup>[specify the manner and conditions subject to which the] return shall be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a facilitation Centre notified by the Commissioner.
- (6) Where a return in **FORM GSTR-3B** has been furnished, after the due date for furnishing of details in **FORM GSTR-2**-
  - (a) **Part A** of the return in **FORM GSTR-3** shall be electronically generated on the basis of information furnished through **FORM GSTR-1, FORM GSTR-2** and based on the other liabilities of preceding tax periods and **PART B** of the said return shall be electronically generated on the basis of the return in **FORM GSTR-3B** furnished in respect of the tax periods;
  - (b) the registered person shall modify **Part B** of the return in **FORM GSTR-3** based on the discrepancies, if any, between the return in **FORM GSTR-3B** and the return in **FORM GSTR-3** and discharge his tax and other liabilities, if any;

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1 Substituted vide Notification No. 17/ 2017 - State Tax dt 31/ 07/ 2017; wef 01/ 07/ 2017

2 Substituted for "specify that" vide Notification No. 22/ 2017 – State Tax dt 17/ 08/ 2017; wef 01/ 07/ 2017

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- (c) where the amount of input tax credit in **FORM GSTR-3** exceeds the amount of input tax credit in terms of **FORM GSTR-3B**, the additional amount shall be credited to the electronic credit ledger of the registered person.]
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