

# Form GSTR-3B

[See rule 61(5)]

Year	2025-26
Period	September

GSTIN of the supplier	32AALCC2042C1ZC
2(a). Legal name of the registered person	CSM UNIVERSE PRIVATE LIMITED
2(b). Trade name, if any	CSM UNIVERSE PRIVATE LIMITED
2(c). ARN	AA320925653158Z
2(d). Date of ARN	25/10/2025

(Amount in ₹ for all tables)

## 3.1 Details of Outward supplies and inward supplies liable to reverse charge (other than those covered by Table 3.1.1)

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	3000109.14	1085.90	94852.23	94852.23	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (nil rated, exempted)	134.30	-	-	-	-
(d) Inward supplies (liable to reverse charge)	61249.00	412.45	4770.00	4770.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

## 3.1.1 Details of Supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

Nature of Supplies	Total taxable value	Integrated tax	Central tax	State/UT tax	Cess
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00	-	-	-	-

## 3.2 Out of supplies made in 3.1 (a) and 3.1.1 (i), details of inter-state supplies made

Nature of Supplies	Total taxable value	Integrated tax
Supplies made to Unregistered Persons	16436.11	1085.90
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

## 4. Eligible ITC

Details	Integrated tax	Central tax	State/UT tax	Cess
A. ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	1506.90	4770.00	4770.00	0.00



(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	18457.21	46204.17	46204.17	0.00
<b>B. ITC Reversed</b>				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
<b>C. Net ITC available (A-B)</b>	19964.11	50974.17	50974.17	0.00
<b>(D) Other Details</b>				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

##### 5 Values of exempt, nil-rated and non-GST inward supplies

	Inter- State supplies	Intra- State supplies
Nature of Supplies		
From a supplier under composition scheme, Exempt, Nil rated supply	0.00	0.00
Non GST supply	0.00	0.00

##### 5.1 Interest and Late fee for previous tax period

Details	Integrated tax	Central tax	State/UT tax	Cess
System computed	-	-	-	-
Interest	-	-	-	-
Interest Paid	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	-

##### 6.1 Payment of tax

6.1 Payment of tax										
Description	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
				Integrated tax	Central tax	State/UT tax	Cess			
(A) Other than reverse charge										
Integrated tax	1086.00	0.00	1086.00	1086.00	0.00	0.00	-	0.00	0.00	-
Central tax	94852.00	0.00	94852.00	0.00	94852.00	-	-	0.00	0.00	0.00
State/UT tax	94852.00	0.00	94852.00	18878.00	-	57852.00	-	18122.00	0.00	0.00
Cess	0.00	0.00	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge and supplies made u/s 9(5)										
Integrated tax	412.00	0.00	412.00	-	-	-	-	412.00	-	-
Central tax	4770.00	0.00	4770.00	-	-	-	-	4770.00	-	-
State/UT tax	4770.00	0.00	4770.00	-	-	-	-	4770.00	-	-
Cess	0.00	0.00	0.00	-	-	-	-	0.00	-	-

##### Breakup of tax liability declared (for interest computation)

Period	Integrated tax	Central tax	State/UT tax	Cess
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September 2025	1498.00	99622.00	99622.00	0.00
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**Verification:**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date: 25/10/2025

Name of Authorized Signatory

BIJOY SEBASTIAN

Designation /Status

MANAGING DIRECTOR

**RIYAS BABU ARANHIKKAL**

Company Secretary in Practice

Door No: 63/4740-A4,A2, First Floor

Shanthi Building, Rajeev Nagar

Near Lions Hall, Ashokapuram Road

P.O. Puthiyara, Calicut-673004, Kerala

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