



Overview of GSTR3B Filing through API(Non- Nil return filing)

Overview of GSTR3B API Workflow

This section explains the end-to-end process of preparing, calculating, offsetting, and filing GSTR3B using PeriOne APIs in a structured and reliable manner. The flow ensures accurate tax computation, ITC utilization, and secure return filing.

Key Highlights

The API workflow is designed to handle GSTR3B processing in stages:

- ITC and liability details are fetched from autolib
- Offset and tax adjustment are calculated using structured payloads
- Final filing is completed using EVC-based authentication
- Reference IDs are used for tracking each stage

Process Insight

The complete flow is organized for accuracy and compliance:

- `/gstr3b/autolib` fetches ITC details (GSTR2B recommended) and prepares data for GSTR3B
- `/ims/getfile` supports retsave with ITC, ecodtls, and inward supply details
- `/gstr3b/retsum` generates summary for offset liability preparation
- `/gstr3b/retoffset` calculates final tax liability using Nettaxpay, pditc, pd cash, and pdnls rules
- `/authentication/otpforevc` initiates OTP verification for EVC with form type R3B
- `retevcfile` finalizes GSTR3B filing using summary response data object

Data Handling Rules

- ecodtls must always be included (pass zeros if no data)
- pditc and pd cash should not be used together for full adjustment
- pdnls is only for negative liabilities or downward adjustments
- Nettaxpay is mandatory for offset calculation
- Reference IDs are used for tracking and validation

Note

This workflow ensures a complete and compliant GSTR3B lifecycle—from data preparation to final filing—using PeriOne APIs, with structured validation, tax accuracy, and secure EVC-based submission.



For sample JSON payloads, JSON schemas, and full API response references, visit developer.gst.gov.in

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Step 1 : Login & Authentication



Authentication APIs

/authentication/otprequest

- User provides GSTIN, username, and credentials
- System sends OTP to registered mobile/email
- OTP is required to proceed with login

/authentication/authtoken

- User enters received OTP
- System verifies OTP and generates Access Token
- Token is used to perform further actions valid up to selected days (Max 30 days)

/authentication/logout (Optional)

- User can logout anytime during active session
- System invalidates the current access token
- Further actions require re-authentication

Authentication — Authentication API GST authentication operations

POST /authentication/otprequest Request OTP

POST /authentication/authtoken Auth Token

POST /authentication/logout Logout

GET /authentication/otpforevc OTP for EVC

This request generates GST authorization token using the OTP.

Parameters

Name	Description
email * required string (query)	User Email email
client_id * required string (header)	Client ID client_id
client_secret * required string (header)	Client Secret client_secret

Request body required

Example Value | Schema

```
{
  "gstin": "32A0MP61756128",
  "userName": "sample_user",
  "Otp": "123456",
  "KeepAliveDays": 0
}
```



PeriOne API tip: Keep the access token available for all subsequent requests, and restart the login flow whenever a new session is required.



Step 2: Get GSTR3B auto calculated liability details:

→ Go to `/gstr3b/autolib`

Trigger this API to fetch ITC details and data for saving GSTR3B, but GSTR2B is recommended for ITC details. Make tax payment after successful retsave and record any late fee separately in the late fee ledger.



Step 3 : Get file url, Go to `/ims/getfile`

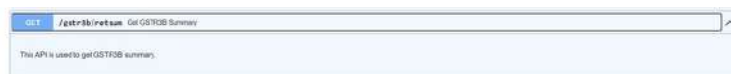
- Prepare the payload based on the response received in Step-2 and then proceed with retsave. Use **itc_net** as GSTR2B data, and ensure **eco details** are included as mandatory. <Inward supply> refers to exempt, nil-rated, and non-GST purchase values. After retsave, you will receive a reference ID, which should be checked using the Get Return Status API.

Note: Except **ecodtls**, you can remove the object from the JSON if no values are available. For **ecodtls**, always include it and pass zeros if no data is present.



Step 4 : Get GSTR3B summary, Go to `gstr3b/retsum` API

Trigger this API to prepare the payload required for Offset Liability.



Step 5 : Get Offset Liability GSTR3B Data

→ Go to `/gstr3b/retoffset`

Prepare the **retoffset** payload using data from Get GSTR3B Data and ensure it matches the GST JSON structure. Nettaxpay is mandatory and represents the total net tax payable after all adjustments. Use **pditc** for available Input Tax Credit to reduce tax liability. Use **pd cash** when tax is paid in cash; do not use it if full adjustment is done via **pditc**. Include **pdnls** only for negative liabilities or downward adjustments, otherwise omit it. Cross-check all attributes with the sample JSON on developer.gst.gov.in before submitting.



Step 6 : Get GSTR3B Summary

Trigger this API after completing retoffset. Use the response from retoffset as the payload for **retevcfile**.



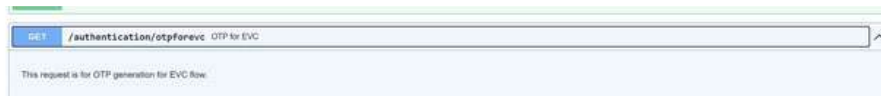


Step 7 : Initiate OTP for EVC

→ Go to `/authentication/otpforevc`

Trigger this API as the final step in the Authentication flow.

Ensure the form type is set to **R3B**.



Step 8: File GSTR3B

Trigger `retevcfile` in GSTR3B using the response from the **Get GSTR3B Summary** API.

Use only the **data object content** from that response as the payload.

This payload will be used to file GSTR3B.

POST `/gstr3b/retfile` File GSTR3B Return