

## Agenda

- **Overview of Returns and GSTR 1**
- **Ways and Modes of Filing**
- **Information to be furnished in GSTR 1**
- **Instructions to fill GSTR 1**
- **Question and Answers**



- GSTR 1 Legal Provisions:
- Section 37 : Furnishing details of Outward supplies. Taxpayer needs to file GSTR 1 at end of every month before 10th of subsequent month
- Following dealers are not required to file GSTR 1
  - Input Service Distributor
  - Non-Resident Taxable person
  - Composition scheme Taxpayer under section 10
  - Tax Deductor at source under Section 51
  - Tax collector at Source under Section 52
- In case of extension of date GSTR 3B needs to be filed.
- Rule 59: Form and manner of furnishing details of outward supplies.



- GSTR 1 is a monthly Statement of Outward Supplies to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
- Every registered taxable person, is required to file GSTR 1, the details of outward supplies of goods and/or services during a tax period, electronically on the GST Portal.
- GSTR 1 needs to be filed even if there is no business activity (Nil Return) in the tax period.
- GSTR 1 can be prepared using the following modes through:
  - Online entry on the GST Portal
  - Uploading of invoice and other GSTR 1 data using Returns Offline Tool
  - Using third party application of Application Software Provider (ASPs) through GST Suvidha Providers (GSPs)



- Invoice level details of supplies to registered persons including those having UIN
- Invoice level details of Inter- state supplies of invoice value greater than equal to INR 2,50,000 to unregistered persons (consumers)
- Details of Credit/Debit Notes issued by the supplier against invoices
- Details of export of goods and services including deemed exports (SEZ)
- Summarised state level details of supplies to unregistered persons (consumers)
- Summary Details of Advances received in relation to future supply and their adjustment
- Details of any amendments effected to the reported information for either of the above categories.
- Nil- rated, exempted, and non-GST supplies
- HSN/SAC wise summary of outward supplies



# GSTR -1 not to be filed by



The following taxpayers are not required to file GSTR 1:

- Taxpayers under the Composition Scheme (Return to be filled by them in GSTR 4)
- Non-resident foreign tax payers (Return to be filled by them in GSTR 5)
- Online information database and access retrieval service provider (Return to be filled by them in GSTR 5A)
- Input Service Distributors (ISD) (Return to be filled by them in GSTR-6)
- Tax Deducted at Source (TDS) deductors (Return to be filled by them in GSTR 7)
- E-commerce operators deducting TCS (Return to be filled by them in GSTR 8)



Pre-requisites for filing GSTR 1 are:

- The taxpayer should be a registered taxpayer and should have an active GSTIN during the tax period for which GSTR 1 has to be furnished.
- The taxpayer should have valid login credentials (i.e., User ID and password) to login into GST Portal.
- The taxpayer should have an active and non-expired/ revoked digital signature (DSC), in case the digital signature is mandatory
  - DSC should be Class II or Class III, PAN-based DSC
  - The DSC must not be expired
  - The DSC must be registered on the GST Portal
  - EM Signer version 2.6 must be installed on the computer
  - The DSC Dongle must be connected to the computer



- In case taxpayer wants to use EVC, they must have access to the registered mobile number of the Primary Authorized Signatory
- DSC is mandatory in case of all Public & Private Limited Companies, Limited Liability Partnerships (LLPs), and Foreign Limited Liability Partnerships (FLLPs).

Note : A tax payer needs to electronically sign the GSTR 1 after successfully submitting it, otherwise GSTR 1 will be considered as not-filed. The successful submission freezes the GSTR 1 and no changes can be made by taxpayer thereafter.



# Due Date of filing GSTR -1



- The due date to file GSTR 1 for a given tax period is 10th day of the succeeding month.
- For example, GSTR 1 for Goods/Services supplied during the calendar month of November 2017 should be filed by (23:59:59 hours) on 10th December, 2017.
  - It is 1<sup>st</sup> to 5<sup>th</sup> September for July, 2017
  - It is 16<sup>th</sup> to 20<sup>th</sup> September for August, 2017





# Value of Turnover



- The turnover value in Table 3 of GSTR 1 has to be entered **manually** for the first year as the information is not available with the GST system.
- From the second year of implementation of GST, the system will **auto-calculate** the turnover based on all the annual returns filed for all the GSTINs associated with a given PAN (PAN-based turnover).



# Invoice Value in GSTR -1



- The 'Total Invoice Value' column in GSTR 1 is for the invoice value inclusive of taxes.
- Taxable value is the value as per the provisions of GST law. There will be no validation that the invoice value is equivalent to taxable value plus the tax amount.
- Taxpayer can enter details of Goods and Services in the same invoices.



- B2B Supply refers to supply transactions between registered taxable entities/persons (Business-to-Business supplies).
- B2C Supply refers to supply transactions between a Registered Supplier and an Unregistered Buyer (Business-to-Consumer).
- A Debit Note is a document issued against an invoice in cases where the original invoice was issued at a value lower than the actual value of goods and/or services provided. It can also be issued in case of post supply price negotiations. The difference amount is accounted for in the form of a Debit note
- Credit Note is a document issued against an invoice in cases where invoice was issued at a value higher than the actual value of goods and/or services provided or the invoice value is reduced due to post supply negotiations. This may also happen when the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient.



# Various Columns of GSTR -1



- Debit Notes are to be reported in the return of the month in which they are issued by the supplier.
- Credit Notes are to be reported in the return of the month in which they are issued but not later than the return of the September month following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier.
- In case of supplies to consumers are to be reported in a consolidated manner (intra-state supplies to consumer and inter-state supplies of invoice value less than INR 2.5 lakhs), the credit/debit notes are not required to be reported separately. Such supplies have to be reported in a consolidated manner net off the values of credit and debit notes.



# Advances in GSTR -1



- Supplier is liable to pay tax on advances received from Receivers for the supply of goods and services and report the consolidated advance received details in month in which payment is received.
- The amount of advances to be reported in GSTR 1 is net off the amount for which invoices have already been issued and the value reported in the same return in other sections.
- The taxpayer has to declare the advance that has to be adjusted in the tax period in which advance is received.
- Subsequently when invoice is issued, then taxpayer can adjust the tax liability of the invoice issued of that tax period, in the GSTR 1 of that period.
- This can be shown in the advance adjustment table of GSTR 1.



- Exports are generally treated as Zero-rated Inter-State Supplies.
- In case of exports, the taxpayer has the option to export without payment of any integrated tax and claim refund of ITC (against the exports made) or the taxpayer may pay IGST and claim refund of the IGST amount paid (post affecting the exports).
- A taxpayer can furnish details of the export invoices in GSTR1 and file the return without mentioning the shipping bill number and date, if the shipping bill details are not readily available with him.
- If the shipping bill details are received by the taxpayer after the filing of the GSTR1, he needs to declare it in the GSTR 1 of the month in which he receives it through the amendment section of GSTR 1.
- As the SEZ unit or SEZ developer are registered and have GSTIN, the invoice details of supplies to them need to be reported in the section of supplies to registered taxpayers (B2B invoice details) with appropriate SEZ flag.

- The return provides for the declaration of the details of all taxable Supplies effected through E-Commerce along with the GSTIN of the e-commerce portal in GSTR 1.
- It should be reported in a consolidated manner in the nil rated and exempt supply section of the GSTR 1.



# Reverse Charge in GSTR -1



- The recipient of goods and services is liable to pay tax under reverse charge mechanism, if the said goods or services are notified to be subject to Reverse Charge and if they are received from unregistered persons by the recipients and its value is more than specified threshold of Rs 5000 per day.
- All the purchases from unregistered person, which are subject to reverse charge, for which the recipients issues a tax invoice are to be reported in GSTR 2 (and not in GSTR 1).





# Invoice upload in GSTR -1



- Taxpayers can upload invoice details any time during the tax period and not just at the time of filing of GSTR 1.
- For example, let's take September 2017 as the tax period - the tax payer can upload invoices from 1st September to 10th October and after 15th October in case of late filing of GSTR 1.
- Taxpayers can modify/delete invoices any number of times till they submit the GSTR 1 of that particular tax period.
- The uploaded invoice details are in a draft version, and can be changed irrespective of due date until the GSTR 1 is submitted.



- For a particular GSTIN, there cannot be duplicate invoice series in a particular financial year.
- The GST system will not accept duplicate supply invoices in a return and will provide error on validation.
- A tax payer can have multiple series of tax invoices in a financial year. There is no limit on the number of series of tax invoices that one can have in a financial year.
- The invoice number has to be of maximum length of 16 characters and the allowable characters are alphanumeric and special characters of dash and slash.



# Opting for Composition & GSTR -1

- In cases where a taxpayer opts for composition scheme, GSTR 1 will be available for filing only for the period during which the taxpayer was registered as normal taxpayer.
- The taxpayer would be able to file GSTR 1 for the said period, even if filed with delay, for the period prior to opting to composition scheme.
- A normal taxpayer is required to discharge their return related liability at the time of filing of GSTR 3.
- The due date for filing GSTR 3 is 20th of the succeeding month.



# Submission of GSTR -1



- Application Reference Number (ARN) gets generated on successful filing of GSTR 1.
- An SMS and email is also sent to the taxpayer on the Mobile Number and E mail ID of his primary authorised signatory.
- Taxpayer will receive a system generated return defaulter notice in format 3A if he fails to file GSTR 1 by due date.



# Requirements for filing GSTR -1



- The taxpayer should check the validity of the recipients GSTIN and upload the invoice details only if the recipient was active on the date of issue of invoice, otherwise the system will throw a validation error and will not accept invoice details pertaining to that GSTIN.
- All values like invoice value, taxable value and tax amounts are to be declared up to 2 decimal digits. The rounding off of the self-declared tax liability to the nearest rupee will be done in GSTR 3.
- A taxpayer cannot file GSTR 1 before the end of the current tax period. However, following are the exceptions to this rule:
  - Casual Taxpayers after the closure of their business can file GSTR 1 before the end of the current tax period
  - A taxpayer who has applied for cancellation of registration will be allowed to file GSTR 1 after confirmation of receipt of the application before the end of the current tax period



1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclature
  - e. POS: Place of Supply (Respective State)
  - f. B to B: From one registered person to another registered person
  - g. B to C: From registered person to unregistered person
  
2. The details in GSTR-1 should be furnished by 10<sup>th</sup> of the month succeeding the relevant tax period.

3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.

4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:

(i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.

- (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
- (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.

5. Table 4 capturing information relating to B to B supplies should:

(i) be captured in:

- a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;



6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.

7. Table 6 to capture information related to: (i) Exports out of India (ii) Supplies to SEZ unit/ and SEZ developer (iii) Deemed Exports

8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.

9. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR- 2. The liability for payment of IGST in respect of supply of services would, be created from this Table..

10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.

11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under “o” tax amount heading in Table 6A and 6B.

12. Table 7 to capture information in respect of taxable supply of:
- (i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000;
  - (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required; 187
  - (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;

(iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);

(v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and

(vi) Table 7B to capture information State wise and rate wise.

13. Table 9 to capture information of:

(i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;

(ii) Information to be captured rate-wise;

(iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,

(iv) Place of Supply (PoS) only if the same is different from the location of the recipient;

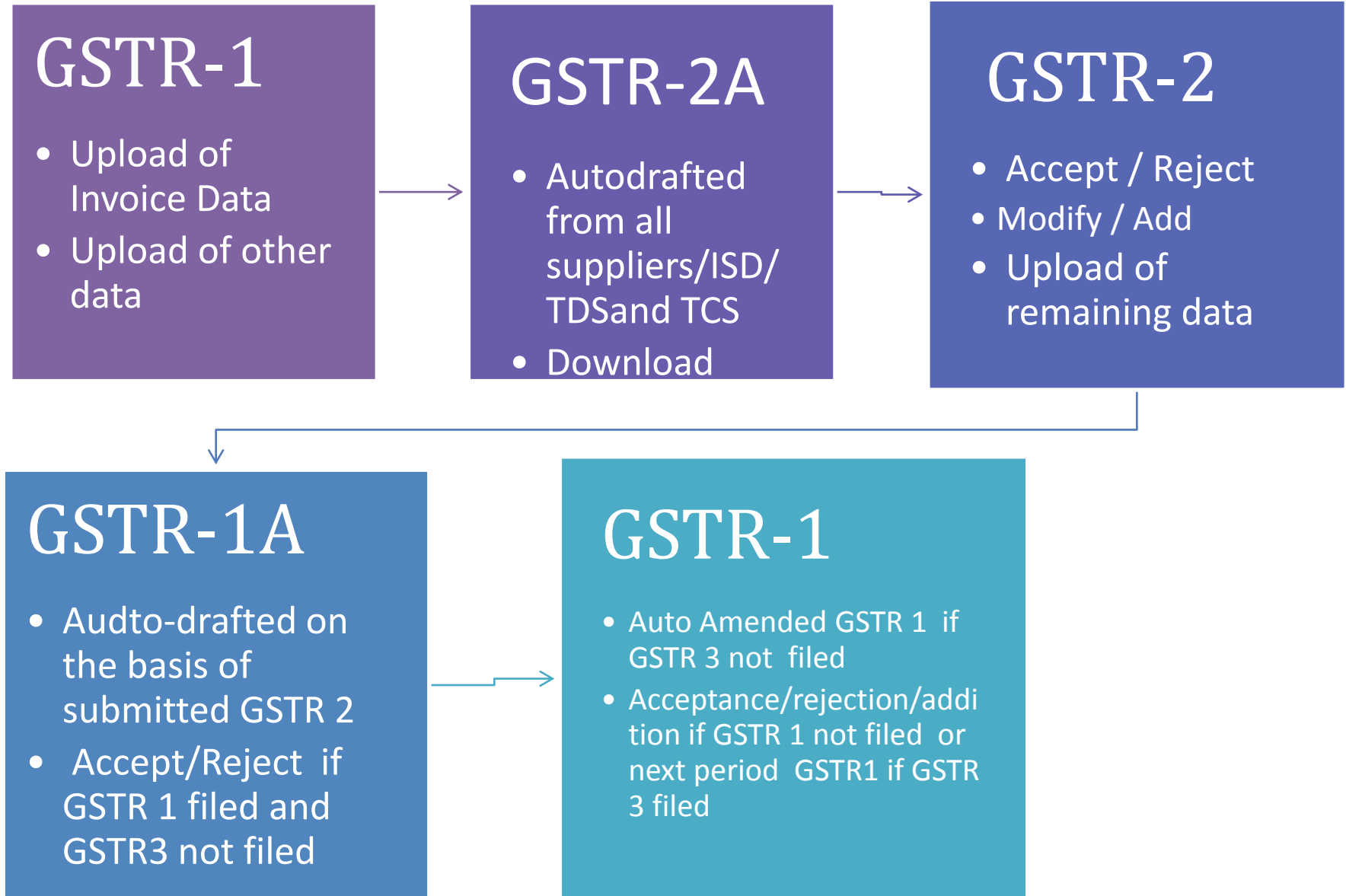
(v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and

(vi) Shipping bill to be provided only in case of exports transactions amendment.

14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.

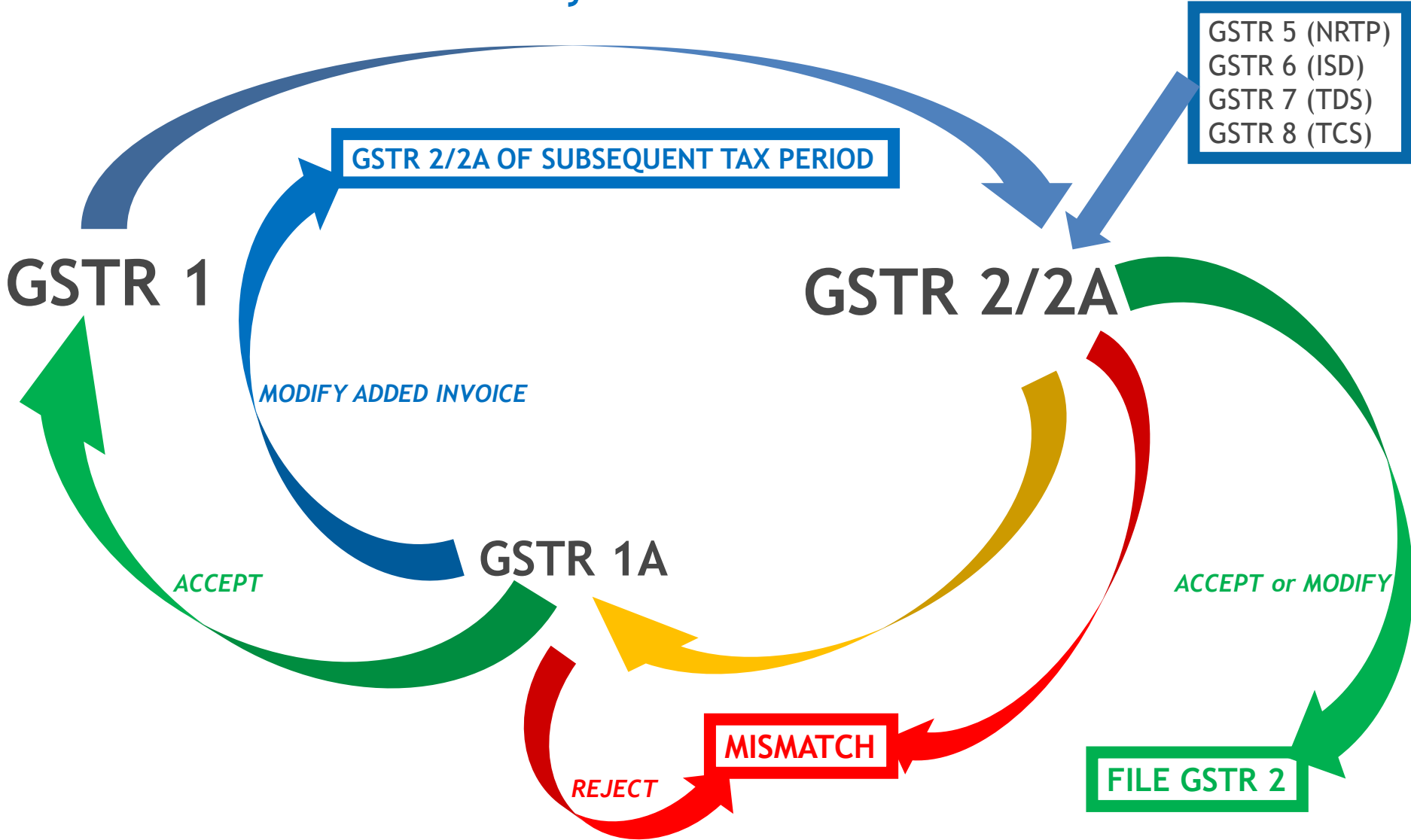
15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current 188 tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.

16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.





# Monthly Returns: Data Flow



- **Invoice and Invoice Upload:**
  1. Invoice Details Upload to Start from the 1<sup>st</sup> of the Tax Period
  2. Invoice of related tax period and earlier tax period can be uploaded
  3. All item level details of one invoice to be uploaded as a unit.
  4. Uploaded Invoice Details of the concerned tax period can be modified/overwritten without any system limit till the submission/filing of the GSTR 1 of the tax period
  5. Modified details to be uploaded for all invoice line items even if modification is only in one line item

6. Uploaded invoice details summary in WIP GSTR 1 can be downloaded showing receiver GSTIN wise summary
7. All Individual invoice details can be downloaded for one recipient GSTIN
8. Download of filtered individual invoice details not proposed at present.
9. Invoices cannot be submitted/filed individually. The whole GSTR1 has to be submitted and filed.
10. The invoice details can be uploaded but would not get frozen till the GSTR 1 is submitted .
11. The whole GSTR 1 will get frozen when it is submitted/filed

12. One GSTR1 for all branches of a GSTIN in a State.
  - If the invoices relate to two different units the mapping has to be kept by the taxpayer.
- 13. Invoices for IGST, CGST/SGST will be issued separately** (one invoice can't have IGST as well as SGST/CGST i.e one POS in one invoice).
- 14. Separate invoices for reverse charge**
- 15. Rounding off** of liability in respect of a particular head(IGST/SGST/CGST/Cess) will be done at a the return level(i.e. GSTR3)
16. At invoice level normal practice of declaration with two decimals can be expected.

1. Uploaded Invoices/credit/debit notes details which are **not yet accepted** or **rejected** by the recipient may be amended
2. **All fields can be amended** including POS, reverse charge, GSTIN, invoice number etc.
3. Amendment can only be accepted and rejected.
4. In case of amendment of POS no interest will be charged on the IGST or CGST/SGST paid.
5. Only the differential impact of tax will be included in the month in which amendment is furnished.

1. Advance Receipt Number to be declared if available
2. HSN if applicable and Tax Rate have to be furnished
3. Tax paid on a particular advance payment will be linked to the invoice when issued in future
4. The liability on such Invoices will be set off against the tax paid on advance earlier and not added to the liability of that return period
5. System will keep track of set off's of invoice liability and balance amount against a particular advance received
6. Refund voucher to be issued and reported if no goods or services get provisioned

- Education on GST Portal thru master trainers of CBEC and States
- Video based Tutorial-CBT (Computer-Based Training, available at [gst.gov.in](http://gst.gov.in) under help.)
- Online User Manuals and FAQs
- 24X7 Helpdesk for taxpayers on IT System
  - 0120-4888999
  - [helpdesk@gst.gov.in](mailto:helpdesk@gst.gov.in)



Thanking You

