

Statement of Outward Supplies (GSTR-1) in GST

Introduction:

FORM GSTR-1 is a statement of the details of outward supplies (i.e. sales of goods or provision of services) of goods or services or both. The details filed in table of this statement are to be communicated to the respective recipients of the said supplies. The details of outward supplies shall include details of invoices, debit notes, credit notes, advances received, advances adjusted and revised invoices issued in relation to outward supplies made during any tax period.

Persons liable to file:

GSTR- 1 has to be filed electronically by every registered person other than Suppliers of online information and database access or retrieval (OIDAR) services or an Input Service Distributor or a non-resident taxable person or a person paying tax under composition levy or persons liable to collect TCS or persons liable to deduct TDS. Casual taxable person also has to file **GSTR-1**.

This return can be filed by the taxpayer directly through the

common portal www.gst.gov.in ; or through a Facilitation Centre notified by the Commissioner.

Timelines for filing:

The **GSTR-1** return is meant to be filed for every tax period whether or not any supplies of goods or services or both have been made during such tax period. However, as a measure of easing the compliance requirement for small tax payers, GSTR-1 has been allowed to be filed quarterly by small tax payers with aggregate annual turnover up to Rs. 1.5 crore (as per Notification No. 71/2017 – Central Tax). Tax payers with annual aggregate turnover above Rs. 1.5 crore will however continue to file the return **GSTR- 1** on a monthly basis. The return has to be filed on or before the tenth day of the following month. The Commissioner may, for reasons to be recorded in writing, by notification, extend this time limit for furnishing the returns for a specified class of registered persons. These dates have been extended for the financial year 2017-18 as per Notification No. 71/2017 – Central Tax and 72/2017 – Central Tax dated 29/12/2017.

Rectification process:

GSTR 1 once filed cannot be revised. Any mistake made in the return can be revised in the next month's return.

Information to be provided:

The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the –

- (a) invoice wise details of all -

- (i) inter-State and intra-State supplies made to the registered persons; and
 - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
- (b) consolidated details of all -
- (i) intra-State supplies made to unregistered persons for each rate of tax; and
 - (ii) State wise inter-State supplies with invoice value up to two and a half lakh rupees made to unregistered persons for each rate of tax;
- (c) debit and credit notes, if any, issued during the month for invoices issued previously.

The details of outward supplies furnished by the supplier in **GSTR 1** shall be made available electronically to the concerned registered persons (recipients) in Part A of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal after the due date of filing of **FORM GSTR-1**.

About the return

GSTR-1 has a total of 13 Tables. Tables 1 and 2 pertain to GSTIN and Legal name/Trade name

Table 3: *Aggregate turnover* of the taxpayer for the immediate preceding financial year

and first quarter of the current financial year has to 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.

Table 4: *Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6.* In this Table the Invoice-level information pertaining to B (Business) to B (Business) supplies for the tax period has to be filled. In this table the specific details like the GSTIN/ UIN (of the recipient), Invoice No & date, invoice value, rate of tax, taxable value, the amount of Central tax, State tax / Union territory tax, Integrated tax and Cess, the place of Supply has to be entered by the taxpayer. Place of Supply (PoS) has to be entered only if the same is different from the location of the recipient.

Sub Table 4A is meant for invoice details of all supplies (rate wise) other than reverse charge/ made through e-commerce operator.

Sub Table 4B is meant for invoice details of registered supplies (rate wise) attracting reverse charge under sub-section (3) of section 9. Any supply made by SEZ to DTA, is required to be reported by SEZ unit in this table.

Sub Table 4C is meant for invoice details of supplies (operator wise and rate-wise) effected through e-commerce operator attracting collection of tax at source under section 52 of the CGST Act, 2017.

Table 5: *Taxable outward inter-State supplies to un-registered*

persons where the invoice value is more than Rs 2.5 lakh- In this Table the Invoice-level information pertaining B (Business) to C (Consumers) supplies where the invoice value is more than Rs 2.5 lakh in the tax period has to be filled. In this table the specific details like the Invoice No & date, invoice value, rate of tax, taxable value, the amount of Integrated tax and Cess, the place of Supply has to be entered by the taxpayer. The Place of Supply (PoS) column is mandatory in this table as it captures inter-state supplies.

Sub Table 5A is meant for invoice details of all supplies (rate wise) other than those made through e-commerce operator, rate-wise

Sub Table 5B is meant for invoice details of supplies (operator wise and rate-wise) effected through e-commerce operator attracting collection of tax at source under section 52 of the CGST Act, 2017.

Table 6: *Zero rated supplies and Deemed Exports:*

In this Table the Invoice-level information pertaining to the following has to be entered:

Sub Table 6A Exports out of India

Sub Table 6B Supplies to SEZ unit/ and SEZ developer

Sub Table 6C Deemed Exports

In this table the specific details like the GSTIN (of the recipient) Invoice No & date, invoice value, Shipping bill/ Bill of export number and date, rate of tax, taxable value and the amount of Integrated tax.

This Table 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.

Since in case of export transactions, GSTIN of recipient will not be there, it will remain blank. Zero-rated supplies effected without payment of Integrated tax (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "0" tax amount heading in Table 6A and 6B.

Table 7: *Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5:* In this Table the information pertaining B (Business) to C (Consumers) supplies (for both inter-State or intra-State) where the invoice value is up to Rs 2.5 lakh for the tax period has to be entered by the tax payer. In this table the consolidated details like the total taxable value, the amount of Central tax, State tax / Union territory tax, Integrated tax and Cess has to be filled. There is no need for details like the Invoice No & date, invoice value, rate of tax, taxable value. Negative value can be mentioned in this table, if required. The following details has to be provided against the sub table number mentioned.

7A. Intra-State supplies

7A (1). *Consolidated rate wise outward supplies [including*

supplies made through e-commerce operator attracting TCS]. Here gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source

7A (2). *Out of supplies mentioned at 7A (1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise).* Here details of supplies (operator wise, rate wise) made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1) has to be entered. The GSTIN of e-commerce operator will also have to be entered.

7B. Inter-State Supplies where invoice value is up to Rs 2.5 Lakh. The information has to be captured state wise and rate wise.

7B (1). *Place of Supply (Name of State)-* Here details of supplies (rate wise) of the gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source has to be entered.

7B (2). *Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise).* - Here details of supplies (operator wise, rate wise) made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1) has to be entered. The GSTIN of e-commerce operator will also have to be entered.

Table 8; *Nil rated, exempted and non GST outward Supplies-* Here the value of Nil Rated

Supplies, exempted (Other than Nil rated/non-GST supply) and Non-GST supplies have to be declared. The details are required for the following kind of supplies.

8A. Inter-State supplies to registered persons

8B. Intra- State supplies to registered persons

8C. Inter-State supplies to unregistered persons

8D. Intra-State supplies to unregistered persons

Table 9. *Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]*

This table is meant for entering the 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)

- The information is to be entered rate-wise;
- The 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;
- Place of Supply (PoS) only if it is different from

the location of the recipient;

- Any debit/ credit note pertaining to invoices issued before 1st July, 2017 under the existing law also to be reported in this table; and
- Shipping bill to be provided only in case of exports transactions amendment.

Table 10: *Amendments to taxable outward supplies to unregistered persons furnished in*

Returns for earlier tax periods in Table 7

This details required in this Table is similar to Table 9 and pertains to information related to B to C supplies as reported in Table 7 in the earlier returns.

Table 11: *Consolidated Statement of Advances Received or adjusted in the current tax period, plus amendments from earlier tax periods.*

Part I of Table 11

Table 11A captures information related to advances received in the current tax period, rate-wise, for both inter-state and intra-state supplies and for which invoice has not been issued. The information regarding the tax amount to be paid on account of the advances being added to the tax liability has to be also entered. The Place of Supply has to be mentioned. 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. It may however be noted that vide Notification no.

66/2017-Central Tax dated 15.11.2017, tax is not required to be paid on advances received in relation to supply of goods only (tax would be payable on advances received in respect of services).

Table 11B is for the advance amount received in earlier tax period but the invoices have been received in the current tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7. The information is to be separately shown for both interstate and intra state supplies. The information regarding the tax amount to be paid on account of the advances being added to the tax liability has to be also entered. The Place of Supply has to be mentioned.

Part II of Table 11

Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods can be done here by furnishing revised information

Table 12: *HSN-wise summary of outward supplies*

Summary of supplies effected against a particular HSN code to be reported only in summary table. Mentioning of HSN will be optional for taxpayers having annual turnover up to Rs. 1.50 Cr but they need to provide information about description of goods. It will be mandatory to report HSN code at two digits' level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but up to Rs. 5.00 Cr and at four digits' level for taxpayers having annual turnover above Rs. 5.00 Cr

Table 13: *Documents issued during the tax period*

Details of the documents like invoices, Debit note, Credit Note, Receipt Voucher, Payment Voucher, Refund Voucher and Deliver Challan issued and/or cancelled during the Tax period has to be entered here. The number of invoices reported in table 4, 5 and 6 should be matched with the information provided in table 13.

GSTR 1A

The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under section 38 or **FORM GSTR-4** or **FORM GSTR-6** under section 39 shall be made available to the supplier electronically in **FORM GSTR-1A** through the common portal and such supplier may either accept or reject the modifications made by the recipient and **FORM GSTR-1** furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.
