Manual > Form GSTR-1 > Creation and Submission of Statement of Outward Supplies

How can I create, submit and file details for the outward supplies in Form GSTR-1 (Monthly/Quarterly)?

To add, amend and file details of outward supplies in Form GSTR-1, perform following steps:

A. Login and Navigate to Form GSTR-1
B. Steps to File Form GSTR-1
C. Download Details from E-Invoice
D. Viewing or Editing E-invoice Details in Form GSTR-1
E. Add Amend Records in Form GSTR-1
F. Deleting Details in Form GSTR-1
G. Generate Form GSTR-1 Summary
H. Preview Form GSTR-1- Consolidated and Recepient-wise Summary
I. Proceed to File/Summary
J. File Form GSTR-1 with DSC/ EVC
K. Creating My Masters

A. Login and Navigate to Form GSTR-1

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services** > **Returns** > **Returns Dashboard** option.

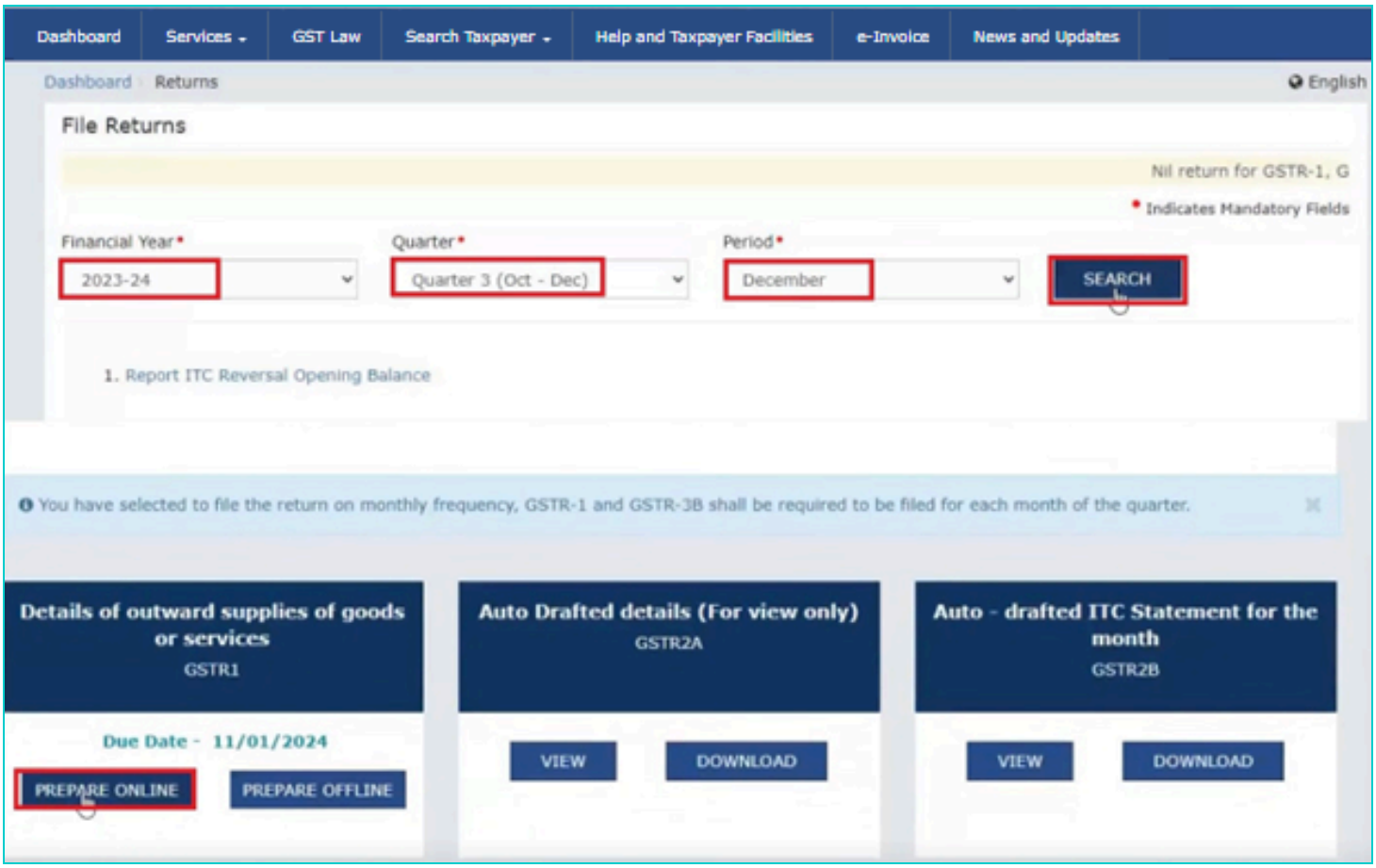


2. The **File Returns** page is displayed. Select the **Financial Year**, **Quarter** and **Period** (Month) for which you want to file the return from the drop-down list. Click the **SEARCH** button.

3. In the GSTR1 tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

Note:

- You can click the **PREPARE OFFLINE** button to upload the JSON file containing invoice details and other Form GSTR-1 details prepared through the offline tools.



4. The **GSTR-1 – Details of outward supplies of goods or services** page is displayed.

Note: You can click the **HELP** button to view help related to this page.



Click here to go back to main menu

B. Steps to File Form GSTR-1 Summary

Taxpayer can follow the below steps to file GSTR-1:

i. Download Details from E-Invoice (EXCEl), incase generating E-invoice
ii. Add or amend the records in GSTR-1
iii. Click ‘Generate Summary’ button to generate the summary,
iv. Click ‘Proceed to File/Summary’ button to view the final summary before filing
v. Click ‘File Statement’ button to file GSTR-1/IFF.

C. Download Details from E-Invoice

Downloading details from E-invoice reduces the burden of taxpayers to again upload details of outward supplies in their Form GSTR-1. With the auto-populated details, taxpayers can use it to file their Form GSTR-1 easily.

After generating invoices, the taxpayers will upload the invoice details on Invoice Registration Portal (IRP), which in turn will generate a unique invoice reference number (IRN), a QR code and digitally sign it. The GST Portal will get these E-invoice details from IRP and update it in the taxpayer's Form GSTR-1 in a period of 2 days.

The data gets auto-populated from E-invoices in the following tables of Form GSTR-1:

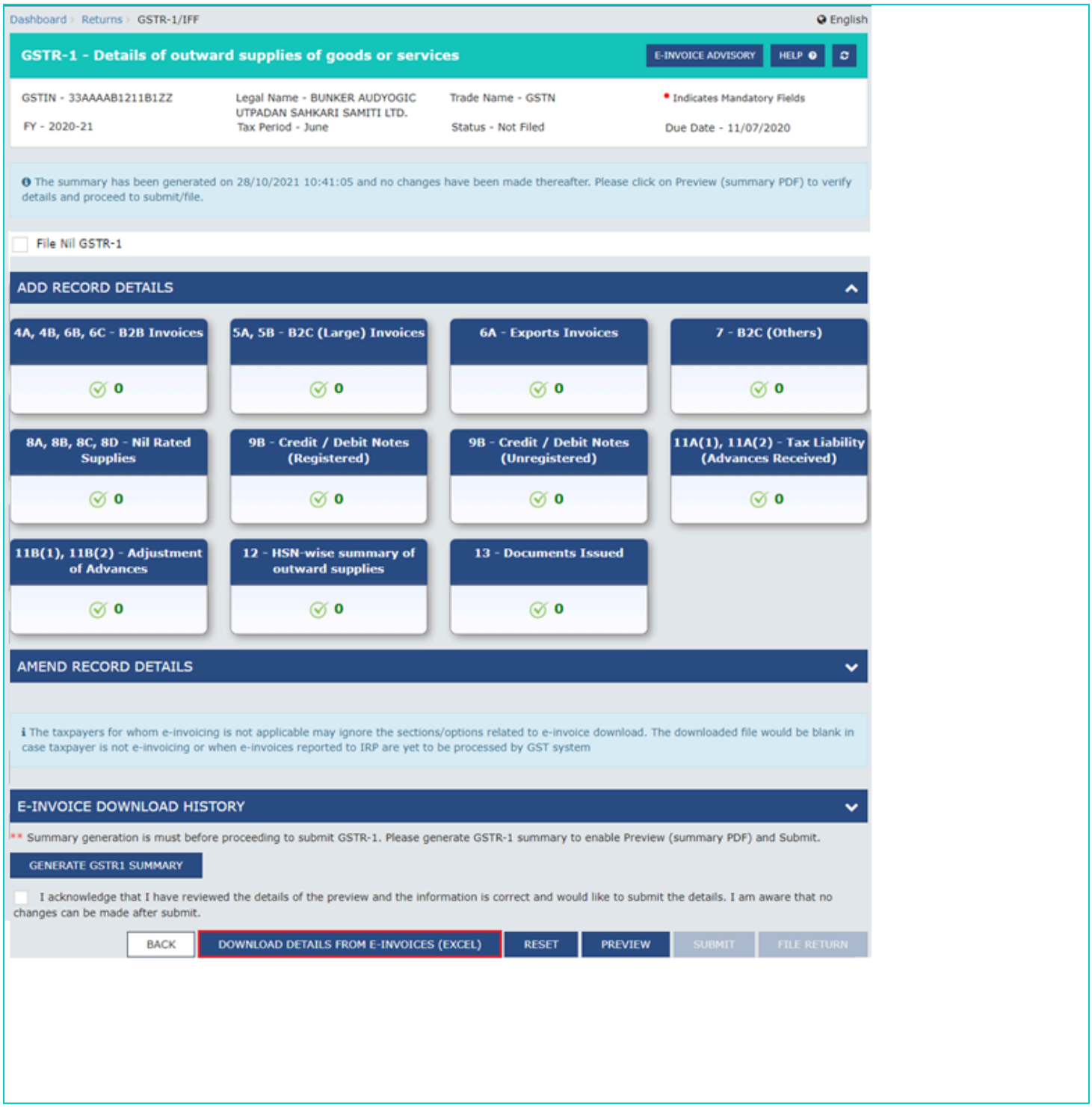
a. 4A, 4B, 4C, 6B, 6C – B2B Invoices

b. 6A – Export Invoices

c. 9B – Credit/Debit notes (Registered) - CDNR

d. 9B – Credit/Debit notes (Unregistered) - CDNUR

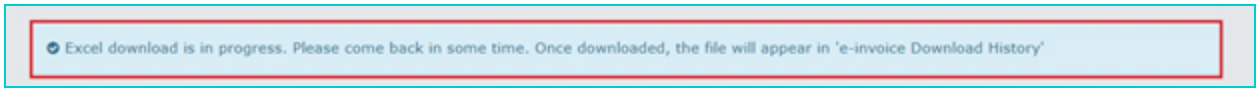
2. To download details from e-invoice, click the **DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)** button.



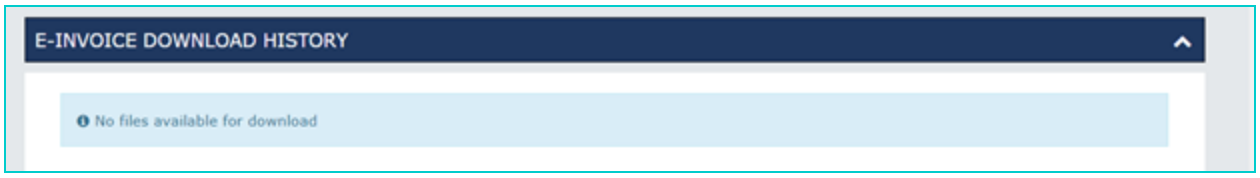
3. Clicking the button downloads the file in an excel format.

Note:

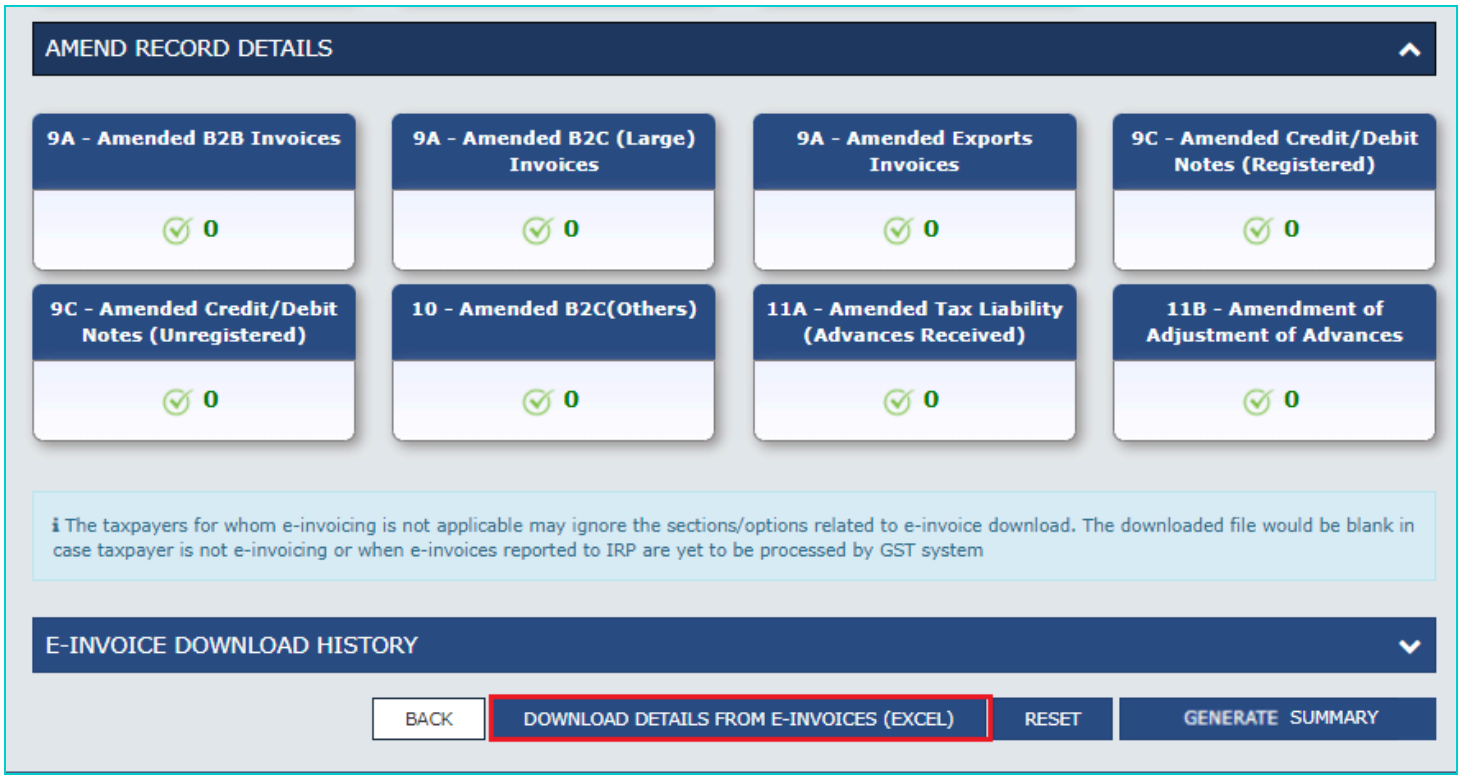
- In case the number of records available are less than 500, then the excel gets downloaded instantly and in-progress message will not be displayed. The excel will get downloaded instantly.
- If the records are more than 500, the downloaded file will appear under the ‘E-invoice Download History” section and below progress screen will be shown.



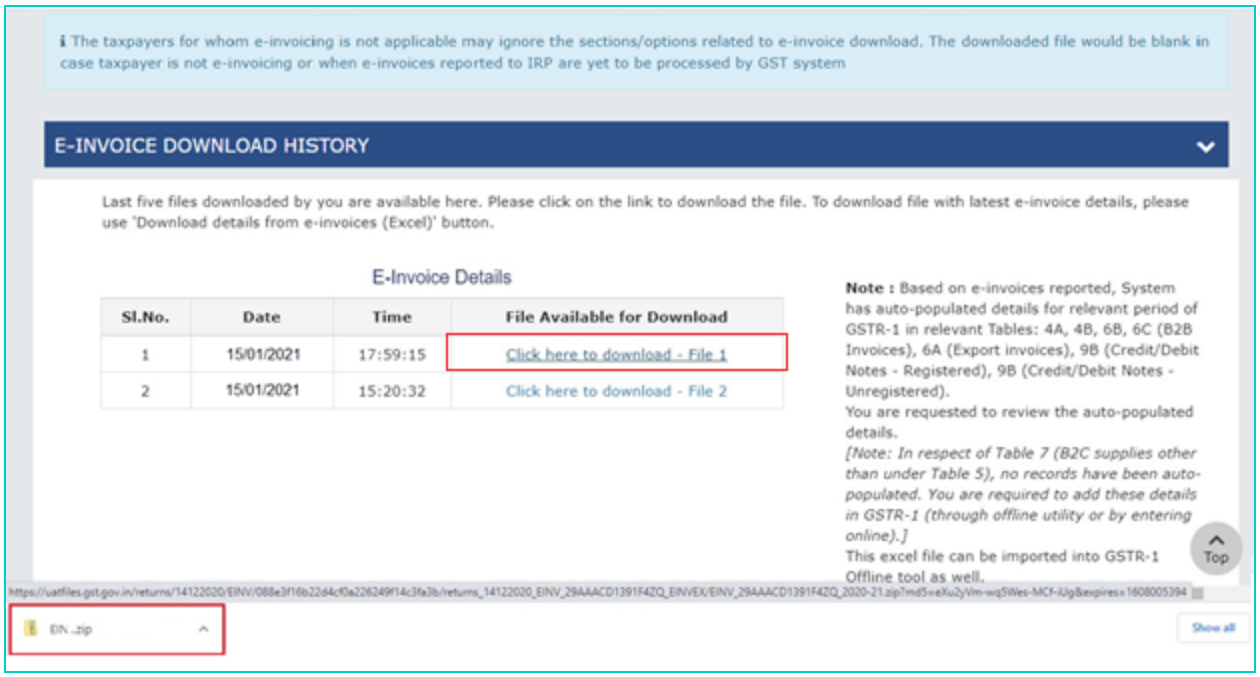
- In case there are no records or zero records available to be downloaded, then the following information message will be displayed on the screen.



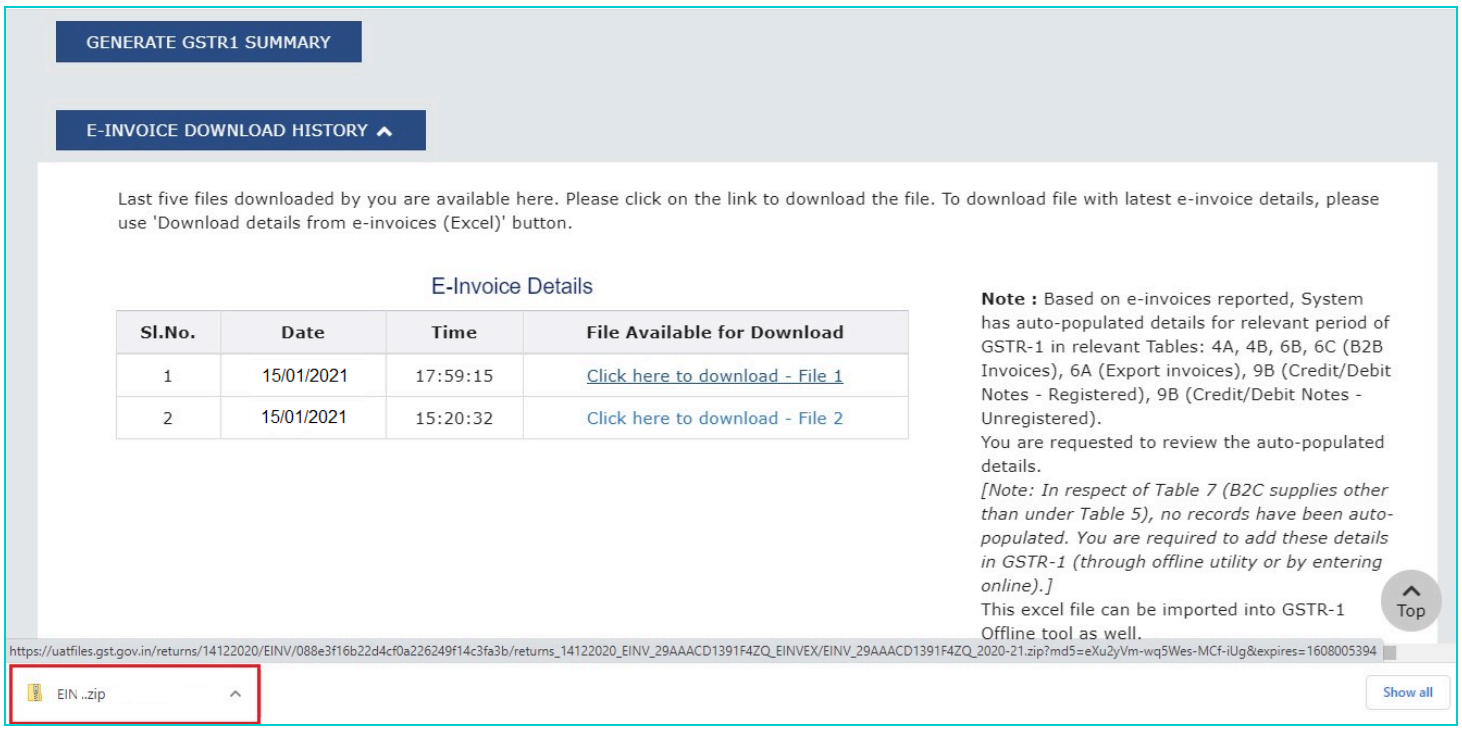
4. Click the **E-INVOICE DOWNLOAD HISTORY** button to view the downloaded excel files.



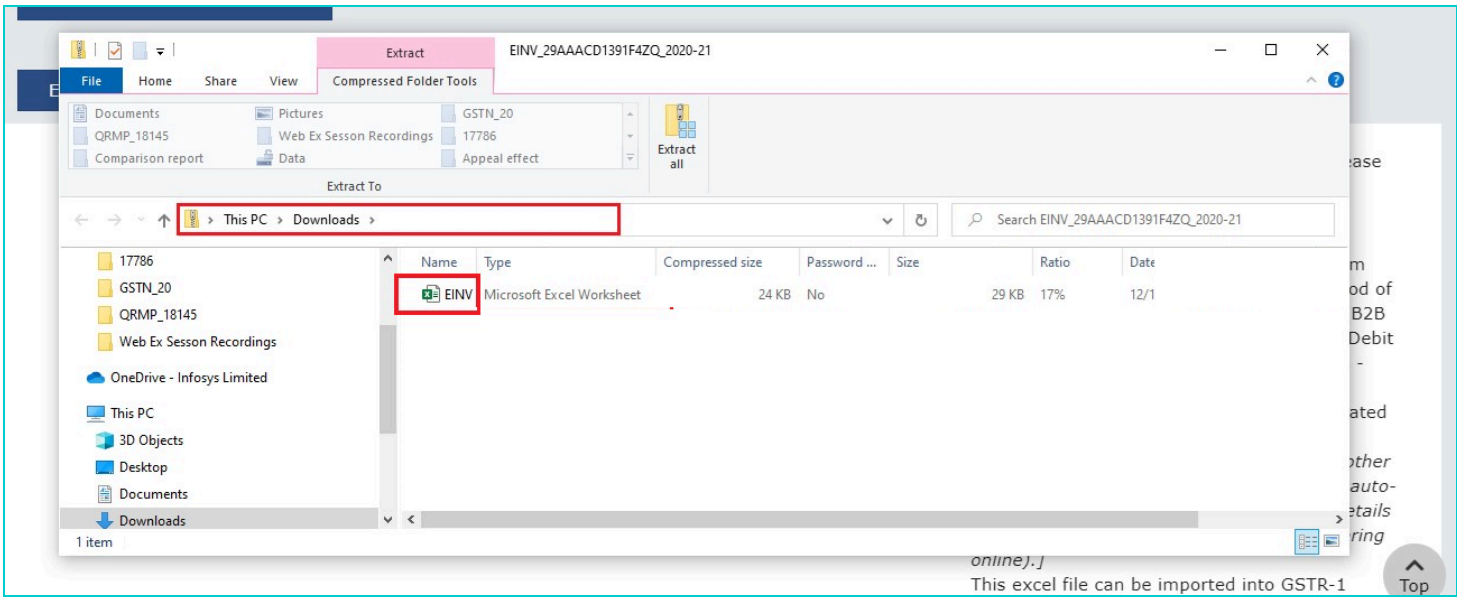
5. The E-invoice Details section provides the last five downloaded e-invoice excel files by the users, with date and time stamp. Click the Click here to download – File1 link to download the excel file .



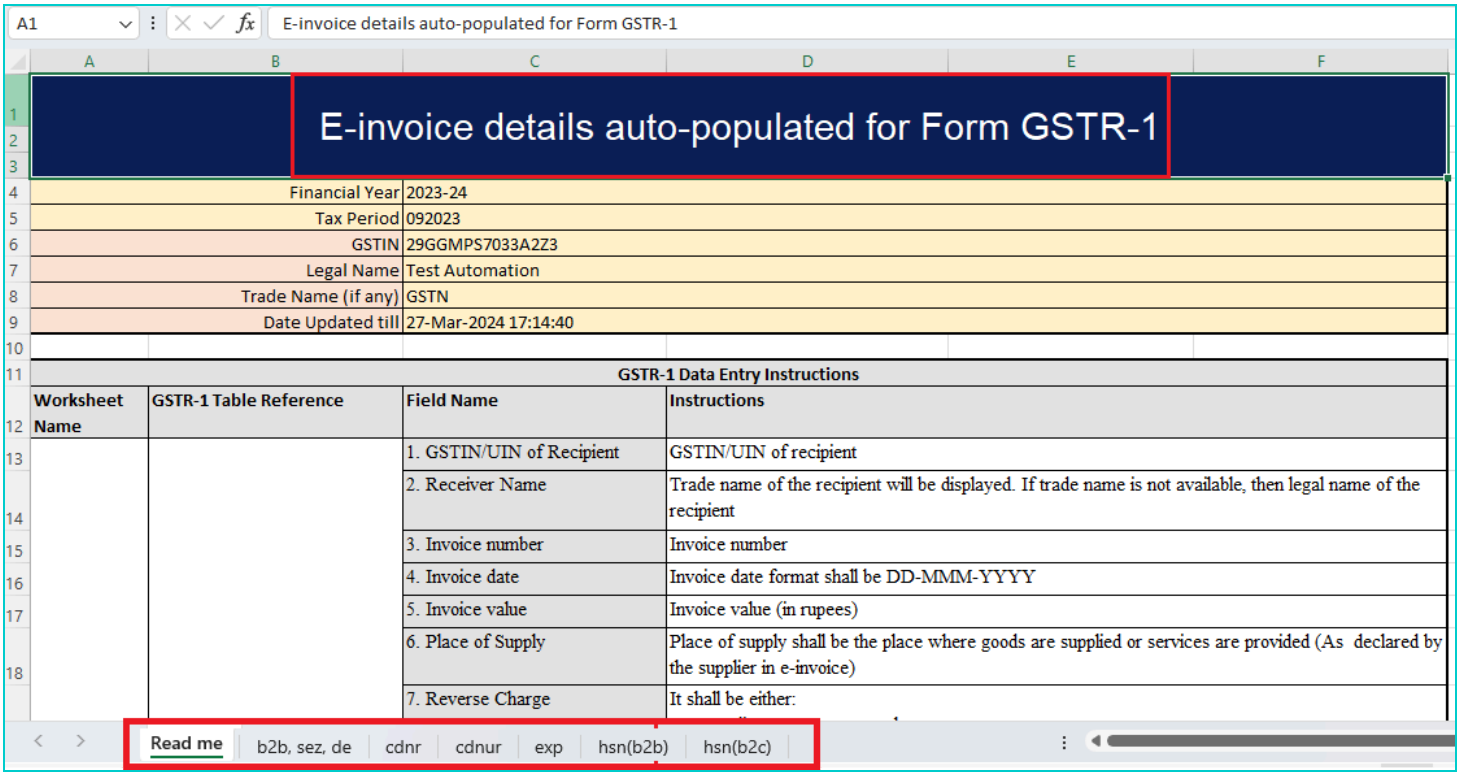
6. The file gets saved in the local drive of your machine. The link for the downloaded excel file is displayed at the bottom of the page.



7. Click the file icon to open the folder on your local machine.



8. The excel file is displayed.



Note: The E-invoice details that are auto-populated from invoices for Form GSTR-1 are displayed in excel. The details of various tables are displayed in different sheets, which can be accessed by clicking the tabs available at the bottom of the sheet.

Click here to go back to main menu

D. Viewing or Editing E-invoice Details in Form GSTR-1

1. To edit the e-invoice details that get auto-populated in Form GSTR-1, perform following steps:

Note: The data gets auto-populated from E-invoice in the following tables:

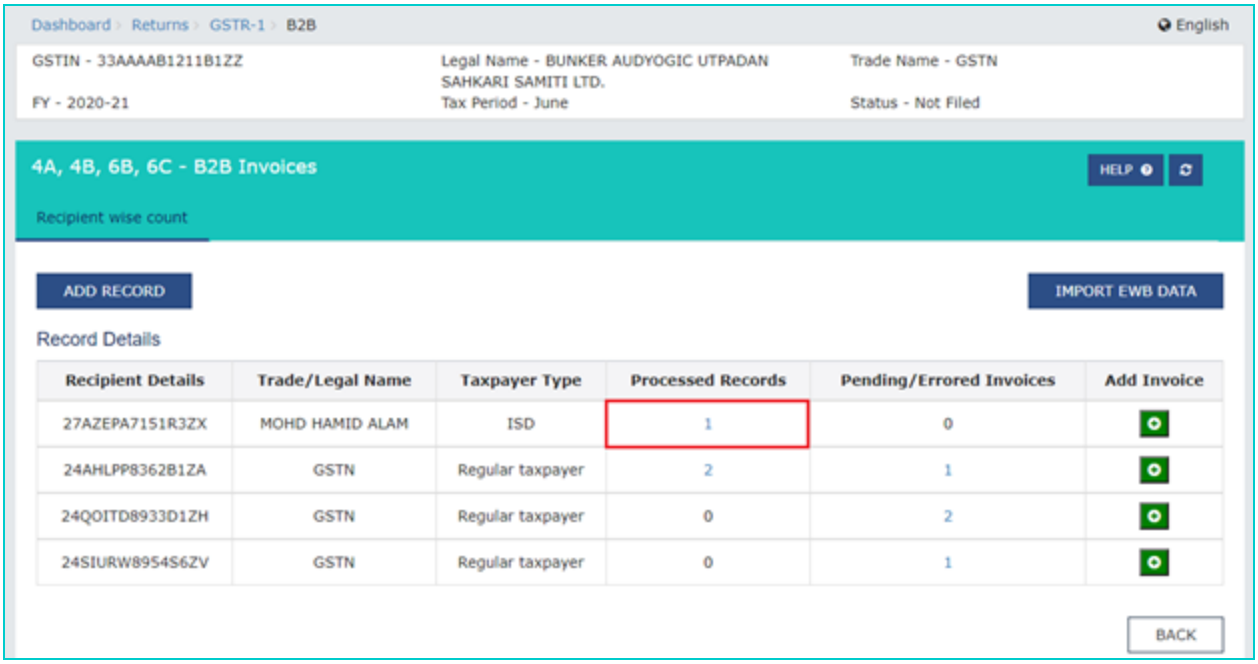
- 4A, 4B, 4C, 6B, 6C – B2B Invoices,
- 6A – Export Invoices, and
- 9B – Credit/Debit notes (Registered) - CDNR
- 9B – Credit/Debit notes (Unregistered) – CDNUR

(Note: For illustration purpose, the 4A, 4B, 4C, 6B, 6C – B2B Invoices tile has been considered. You can click any of the above-mentioned tiles to edit the details.)

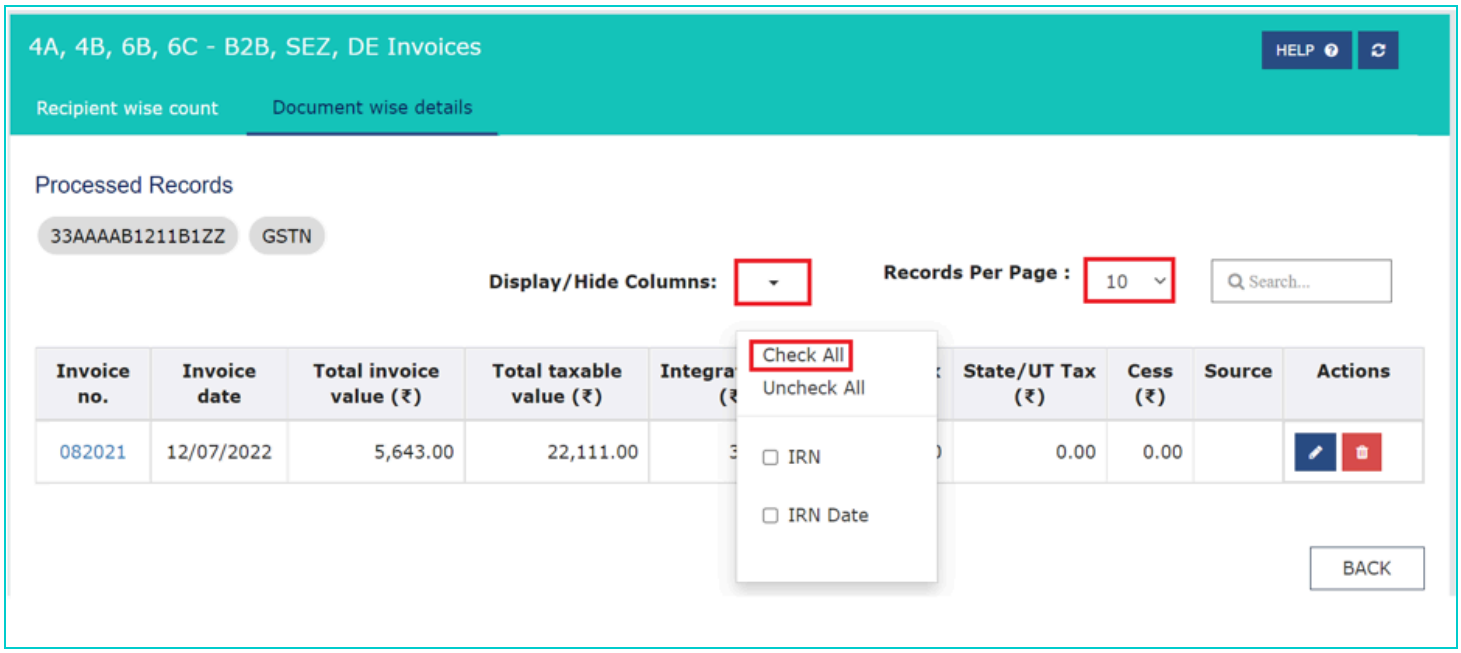
1.1 Click the **4A, 4B, 4C, 6B, 6C – B2B Invoices** tile to edit the details.



1.2. Click the hyperlink on Processed Records to open the list of processed invoices of recipient GSTIN.



1.3. The list of invoices received from the selected GSTIN is displayed. To view all the columns, click the Display/ Hide Columns drop-down arrow, and then select Check All option from the list. You can also change Records per page by clicking on the drop-down to view up to 50 records at once.

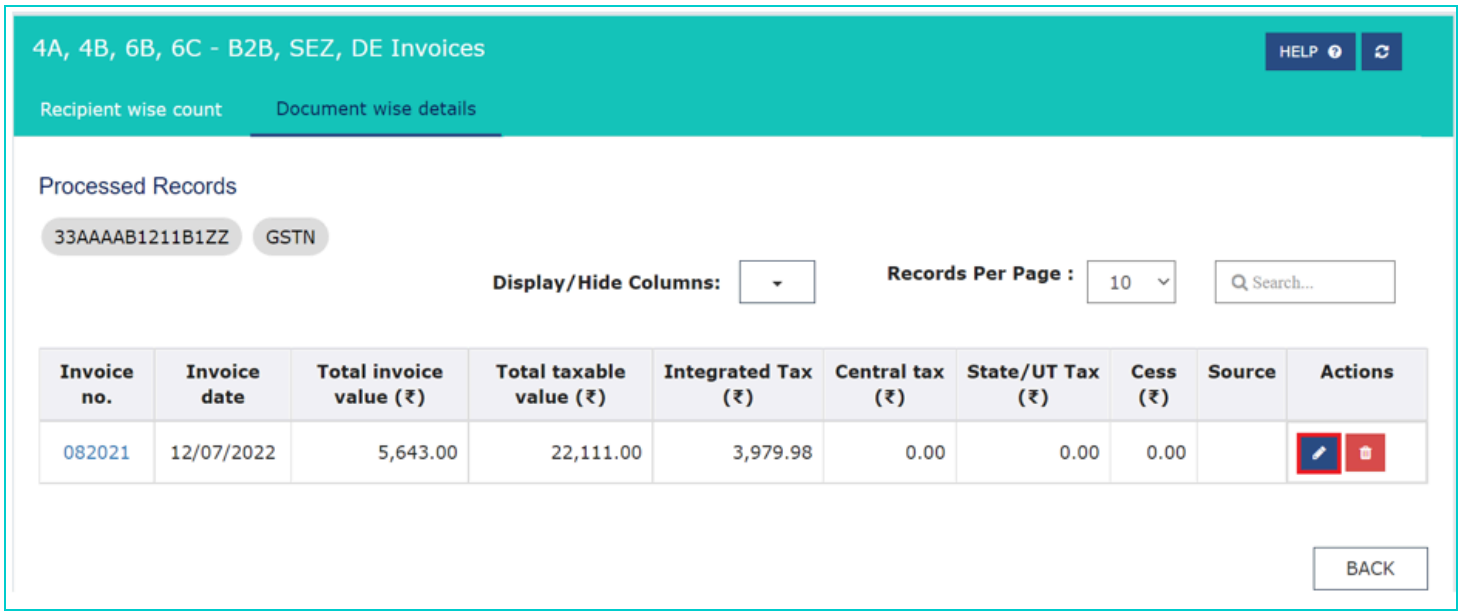


1.4. The following columns gets displayed as a part of auto-population of data from Form GSTR-1.

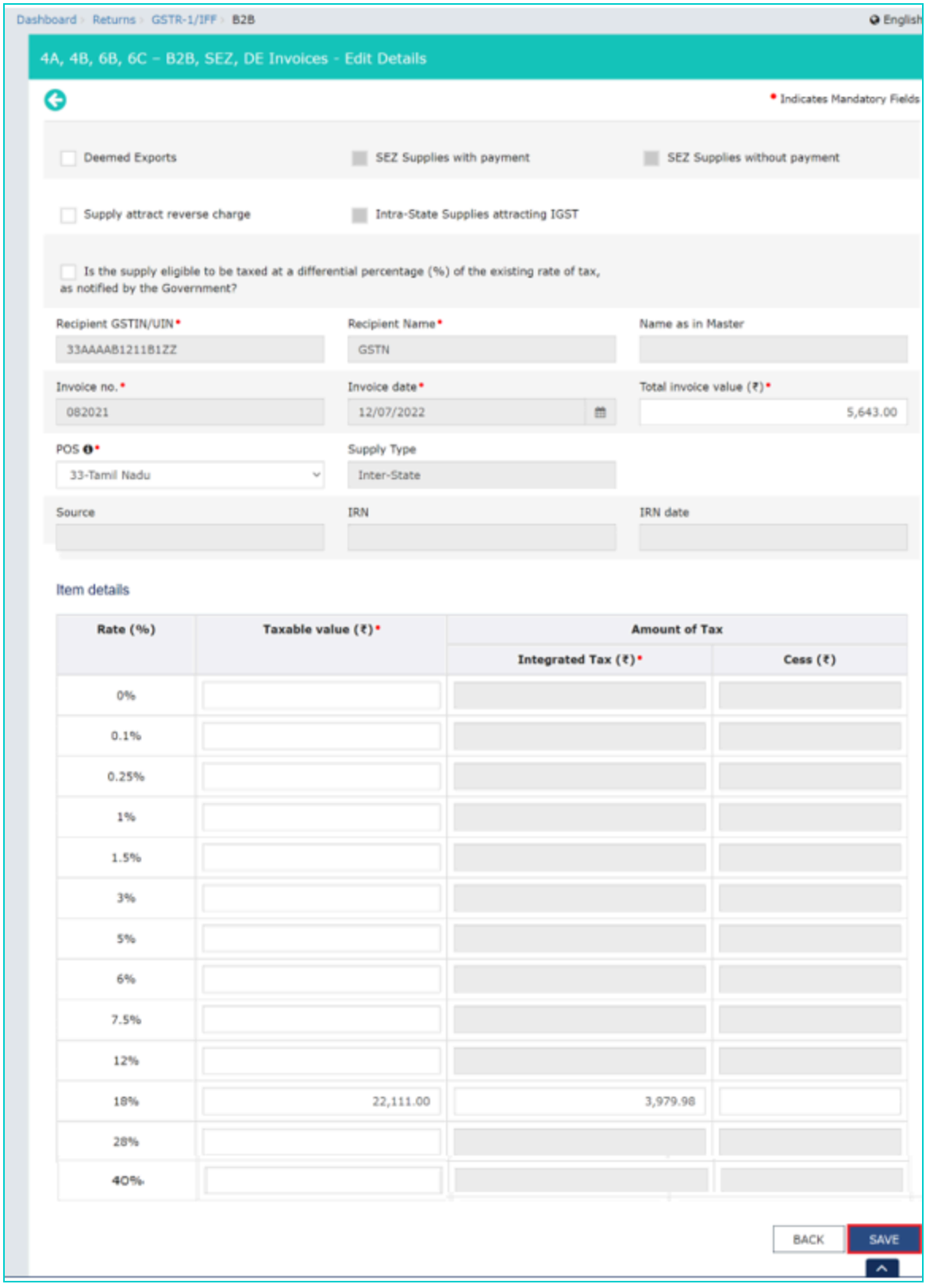
Note:

- By default, the IRN and IRN Date columns are hidden. To view the columns, select the Check All option from the column drop-down.
- In case the E-invoice details are auto-populated from Form GSTR-1, the following details can be viewed in the Processed Documents page:
    - **Source**: Displays the source from where the details are uploaded in GSTR-1. 'E-invoice' implies that the details are auto-populated from E-invoice
    - **IRN**: Invoice Reference Number (IRN) of the E-invoice
    - **IRN Date**: Date of E-invoice

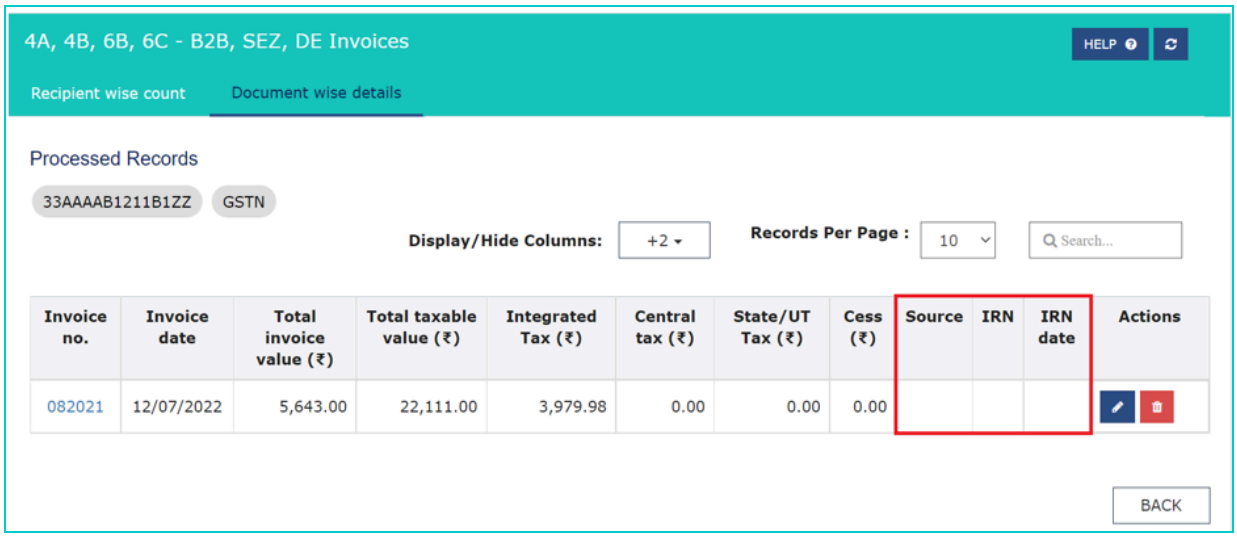
1.5. To edit an invoice details, click the edit icon under **Actions** column. The invoice is displayed.



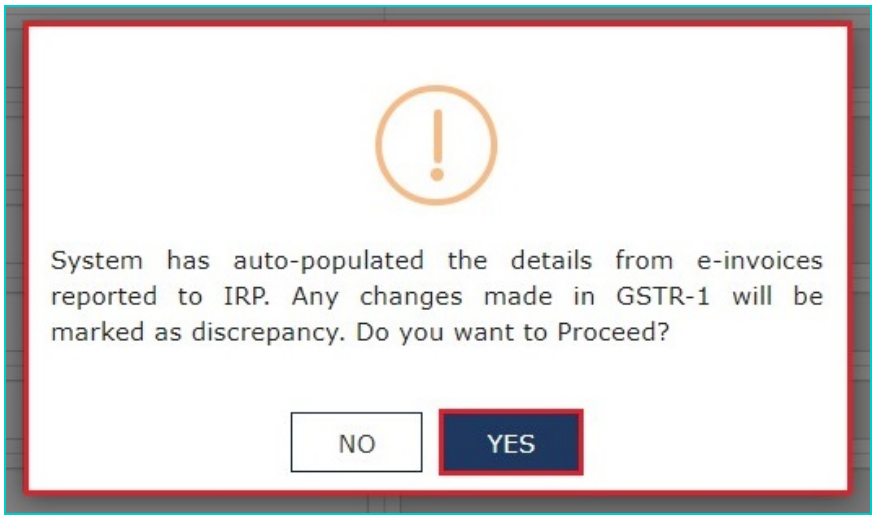
1.6. Click the **EDIT** button and make changes/ edit the invoice details wherever required and then click the SAVE button.



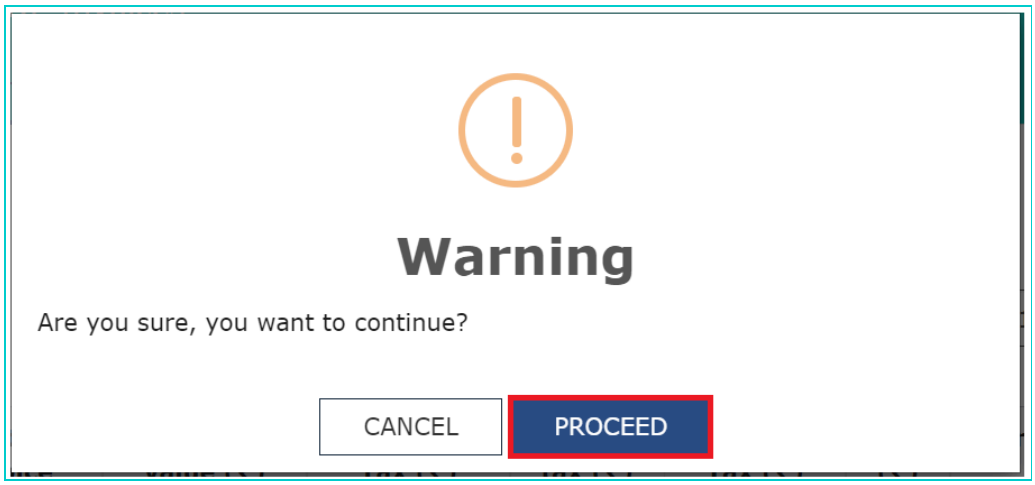
Note: Once the e-invoice details that are auto-populated from Form GSTR-1 gets edited, the source is no longer E-invoice and the three columns: Source, IRN, and IRN Date become blank.



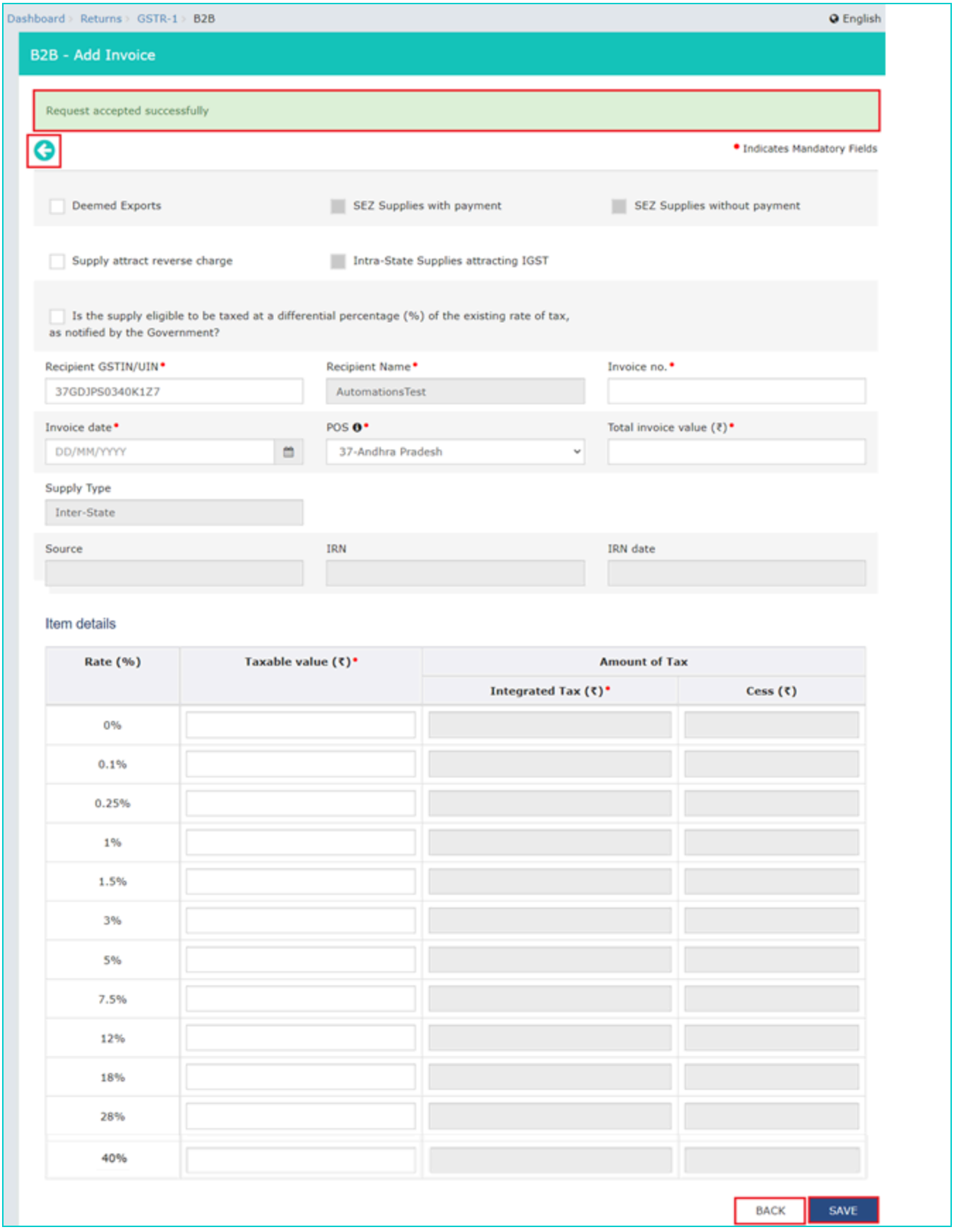
1.7. Clicking the **SAVE** button displays an error message. Click the **YES** button to close the message window.



Note: In case of deleting the record, a warning message will be displayed. Click on PROCEED button to close the message window.



1.8. The following success message is displayed at the top of the page indicating the request has been successfully accepted. Add Invoice page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to Recipient wise count tab.



Click here to go back to main menu

E. Add/Amend Records in Form GSTR-1

1. There are number of tiles representing Tables to enter relevant details. Click on the tile names to know and enter related details:

1. Table **4A, 4B, 6B, 6C - B2B Invoices**: To add an invoice for taxable outwards supplies to a registered person
2. Table **5A, 5B - B2C (Large) Invoices**: To add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs. 1 lakh.
   Note: As per amended rules from August 2024 tax return period onwards, this table will be used to add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs.100000 lakh and up to July 2024 tax return period, the invoice value should be more than Rs. 2.5 lakhs.
3. Table **6A - Exports Invoices**: To add an invoice for supplies exported
4. Table **7- B2C Others**: To add consolidated details of taxable outwards supplies to a customer where invoice value for inter-state Rs. 1 lakh and all intra state supplies to unregistered customers.
   Note: As per amended rules from August 2024 tax return period onwards, this table will be used to add consolidated details of taxable outwards supplies to a customer where invoice value for inter-state supplies is less than or equal to Rs. 1 lakh and all intra state supplies to unregistered customers and up to July 2024 tax return period, the invoice value should be less than or equal to 2.5 lakhs.
5. Table **8A, 8B, 8C, 8D - Nil Rated Supplies**: Nil Rated Supplies: To add consolidated details of nil rated, exempted and Non-GST Outward supplies
6. Table **9B - Credit / Debit Notes (Registered)**: To add details of credit or debit notes issued to the registered recipients
7. Table **9B - Credit / Debit Notes (Unregistered)**: To add details of credit, debit notes issued to the unregistered recipients and for export invoices.
8. Table **11A(1), 11A(2) - Tax Liability (Advances Received)**: Tax Liability (Advances Received): To add details of transactions attracting tax liability arising on account of Time of Supply (like receipt of advances)
9. Table **11B(1), 11B(2) - Adjustment of Advances**: To add the advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period
10. Table **12 - HSN-wise-summary of outward supplies- From May'21 :** To furnish the summarized details of all outward supplies HSN and rate wise along with quantitative details.
11. Table **12 - HSN-wise-summary of outward supplies- Before May'21 :** To furnish the summarized details of all outward supplies HSN and rate wise along with quantitative details.
12. Table 12 -HSN-wise-summary of outward supplies - From May'25 onwards: To furnish the summarized details of all outward supplies HSN and rate wise along with quantitative details.
13. Table **13 - Documents Issued**: To add the details of documents issued during the tax period
14. Table14 Supplies made through ECO: To add details in Supplies made through ECO
15. G. Table 15 -Supplies U/s 9(5): To add details in Supplies U/s 9(5)
16. Table 9A - Amended B2B Invoice: To make amendments to details of outward supplies to a registered person of earlier tax periods
17. Table 9A - Amended B2C (Large) Invoice: To make amendments to taxable outward supplies to an unregistered person of earlier tax periods

18. Table 9A - Amended Exports Invoices: To make amendments to supplies exported
19. Table 9C - Amended Credit/ Debit Notes (Registered): To make amendments to details of credit or debit notes issued to the registered recipients of earlier tax periods
20. Table 9C - Amended Credit/ Debit Notes (Unregistered): To make amendments to details of credit or debit notes issued to the unregistered recipients of earlier tax periods
21. Table 10 - Amended B2C (Others): To make amendments to details of B2C of earlier tax periods
22. Table 11A - Amended Tax Liability (Advance Received): Consolidated statement for amendments of information furnished in earlier tax period
23. Table 11B - Amended of Adjustment of Advances: Consolidated statement for amendments of information furnished in earlier tax period
24. Table 14A- Amended Supplies made through E- Commerce Operators: To amend the supplies recorded earlier in Table 14
25. Table 15A- Amended Supplies made through E- Commerce Operators: To amend the supplies recorded earlier in Table 15

Note: You can add/amend records using HSN or Recipient GSTIN's from My Master(s) tab.
To know more about this click here.

S. No.	Name of the Tab	Nature of the Tab
1	Product Master	Taxpayer can use this tab to prepare and view a product master list which can be used while preparing GSTR-1 for filing.
2	Supplier / Recipient Master	Taxpayer can use this tab to prepare and view supplier / recipient master list which can be used while preparing GSTR-1 for filing.
3	Download my Master(s)	Taxpayer can use this tab to download the master lists prepared online from the Portal.
4	Upload my Master(s) (Prepared Offline)	Taxpayer can use this tab to upload master lists, prepared offline, on the Portal..

For all tables, records are categorized by following:

- Processed records
- Errored records
- Processing records

Table 4A, 4B, 4C, 6B, 6C - B2B Invoices

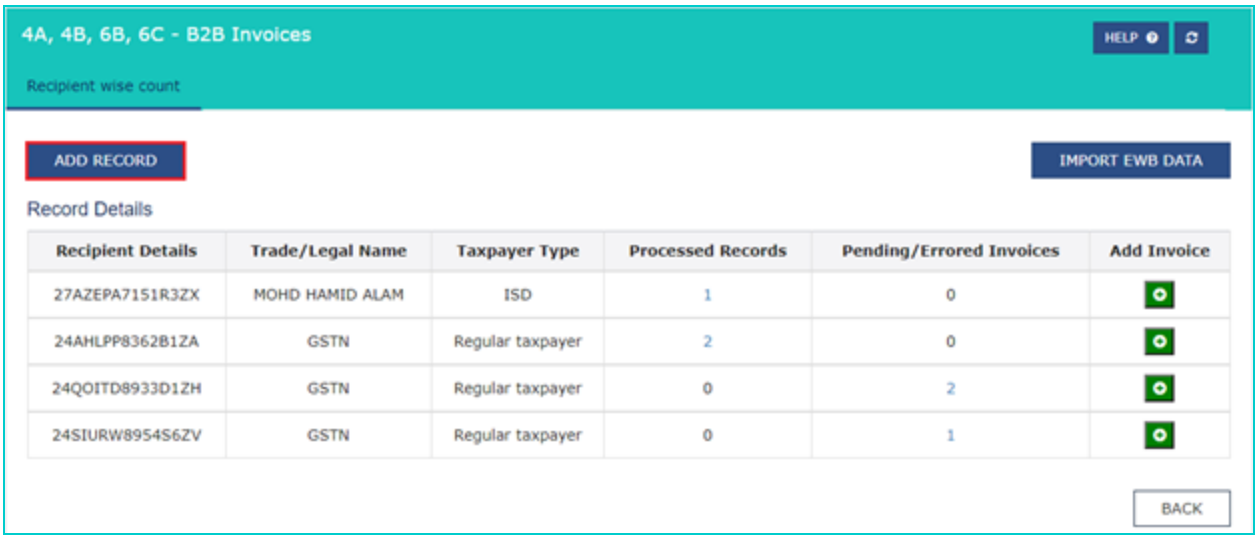
To add an invoice for taxable outwards supplies to a registered person, perform the following steps:
1.1 Click the **4A, 4B, 6B, 6C - B2B Invoices** tile to enter the invoice details for B2B transactions (goods/ services sold to a registered taxpayer).

B2B Invoices will have following 3 tabs:
• Recipient wise count- This tab displays details of records added by tax payer including hyperlinked counts of Processed and Pending/Errored Records.

• Document wise details- After clicking the hyperlink on the count of processed records, document wise details tab will open. This tab displays the details of processed records (invoices) of a particular recipient added by the taxpayer.
• Pending/Errored Records- After clicking the hyperlink on the count of pending/errored records, Pending/Errored records tab will open. This tab displays the details of pending/errored records (invoices) of a particular recipient added by the taxpayer. The taxpayers are supposed to take appropriate action on the pending/errored records before filing Form GSTR-1.



1.2 The B2B Invoices- Recipient wise count tab is displayed. Click the ADD RECORD button to add a new invoice for any recipient.
Note:
• Details of all records added by taxpayer like Recipient Details, Trade/Legal Name, Taxpayer Type, Processed Records and Pending/Errored Invoices will be displayed in the Record Details table.
• You can import the data from e-Way Bill (EWB) System by clicking on the IMPORT EWB DATA button. To view step-by-step instructions on how to do this, click here.



1.3 The **B2B – Add Invoice** page is displayed. In the **Receiver GSTIN/UIN** field, enter the GSTIN or UIN of the receiver.
1.4 Select the checkbox for **Deemed Exports** or **SEZ Supplies with payment** or **SEZ supplies without payment** as applicable. Select the **Supply attract Reverse Charge** checkbox, in case supply made to the taxpayer is covered under the reverse charge mechanism. Select the checkbox provided **Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.
Note: Deemed export details can be provided for payment of IGST, CGST and SGST payments.

1.5 In the **Invoice No.**, **Invoice Date** and **Total Invoice Value** fields, enter the Invoice number, date of the invoice and value of the total invoice.

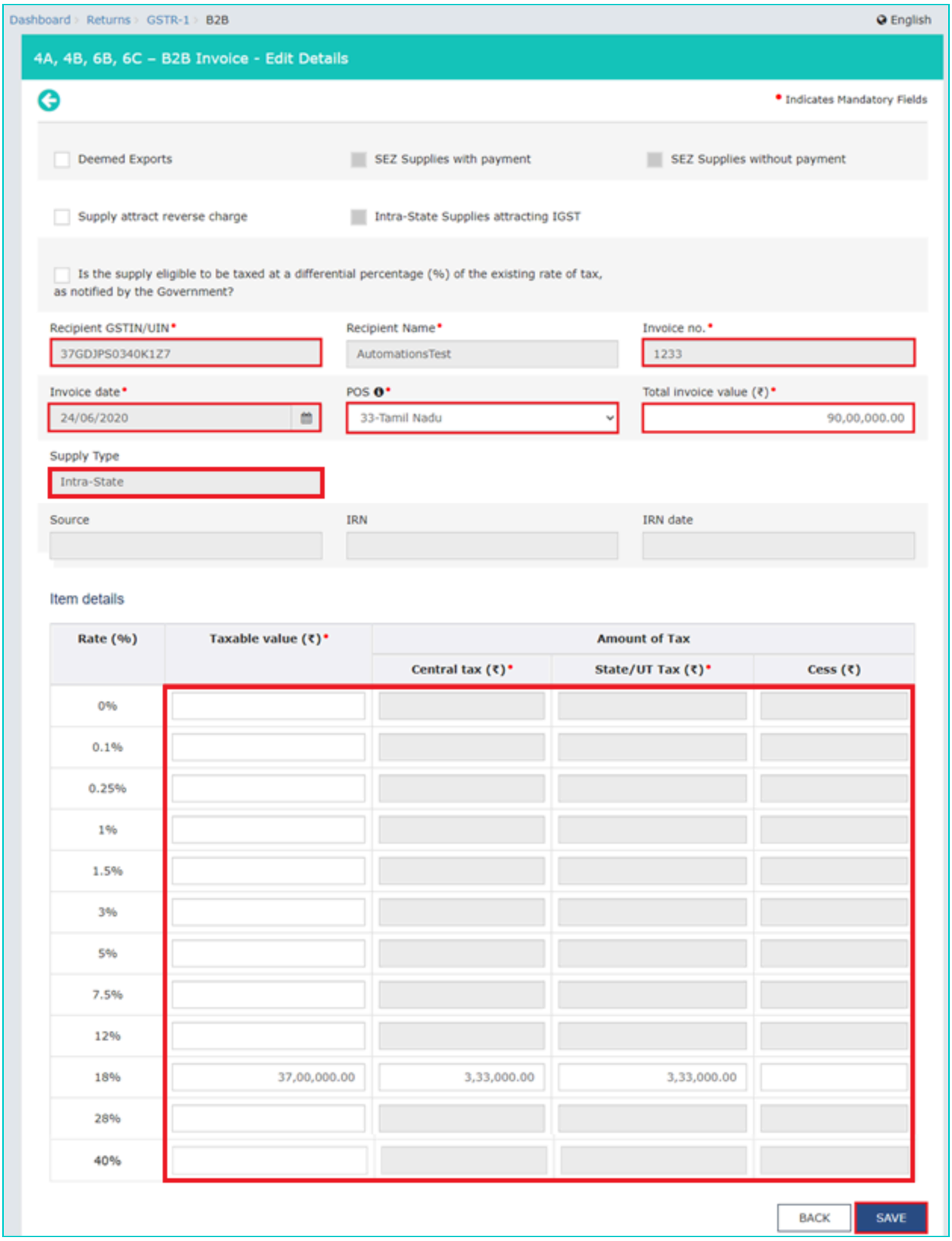
Note:

- The GSTIN should be registered on the date of invoice.
- Once the GSTIN of the receiver is entered, Receiver Name, POS and Supply Type fields are auto-populated based on the GSTIN of the receiver.
- The auto-populated POS is editable. Depending on selected POS, the supply type gets auto-populated.
- The screen will expand downwards and more fields will appear to enter line item details of the invoice.
- In case of UN Bodies, Embassies, Government Offices or Other Notified persons, you need to provide Unique Identification Number (UIN) of the receiver.
- An invoice number should be alphanumeric with maximum length of 16 character & allowable special characters (- & /). Invoice number should be unique for a given Financial Year (FY).
- Invoice date cannot be a future date or a date prior to the date of registering with GST.

1.5 (a) **In case of Intra-State transaction:** In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction. Notice, fields for Central Tax and State/UT Tax will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess** field, enter the cess amount.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

Note: Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.



Note: On entering UIN number in the Recipient GSTIN/UIN field, the Deemed Export, Supply attract reverse charge, SEZ Supply with payment, SEZ Supply without payment and Intra-state supplies attracting IGST checkboxes will be automatically disabled.

B2B, SEZ, DE - Add Invoice

• Indicates Mandatory Fields

- Deemed Exports
- SEZ Supplies with payment
- SEZ Supplies without payment
- Supply attract reverse charge
- Intra-State Supplies attracting IGST

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Recipient GSTIN/UIN •	Recipient Name •	Invoice no. •
3820IND00001UN2		
Invoice date •	**Total invoice value (₹) •**	**POS •**
DD/MM/YYYY		38-Ladakh
Supply Type		
Inter-State		
Source	**IRN**	**IRN date**

Item details

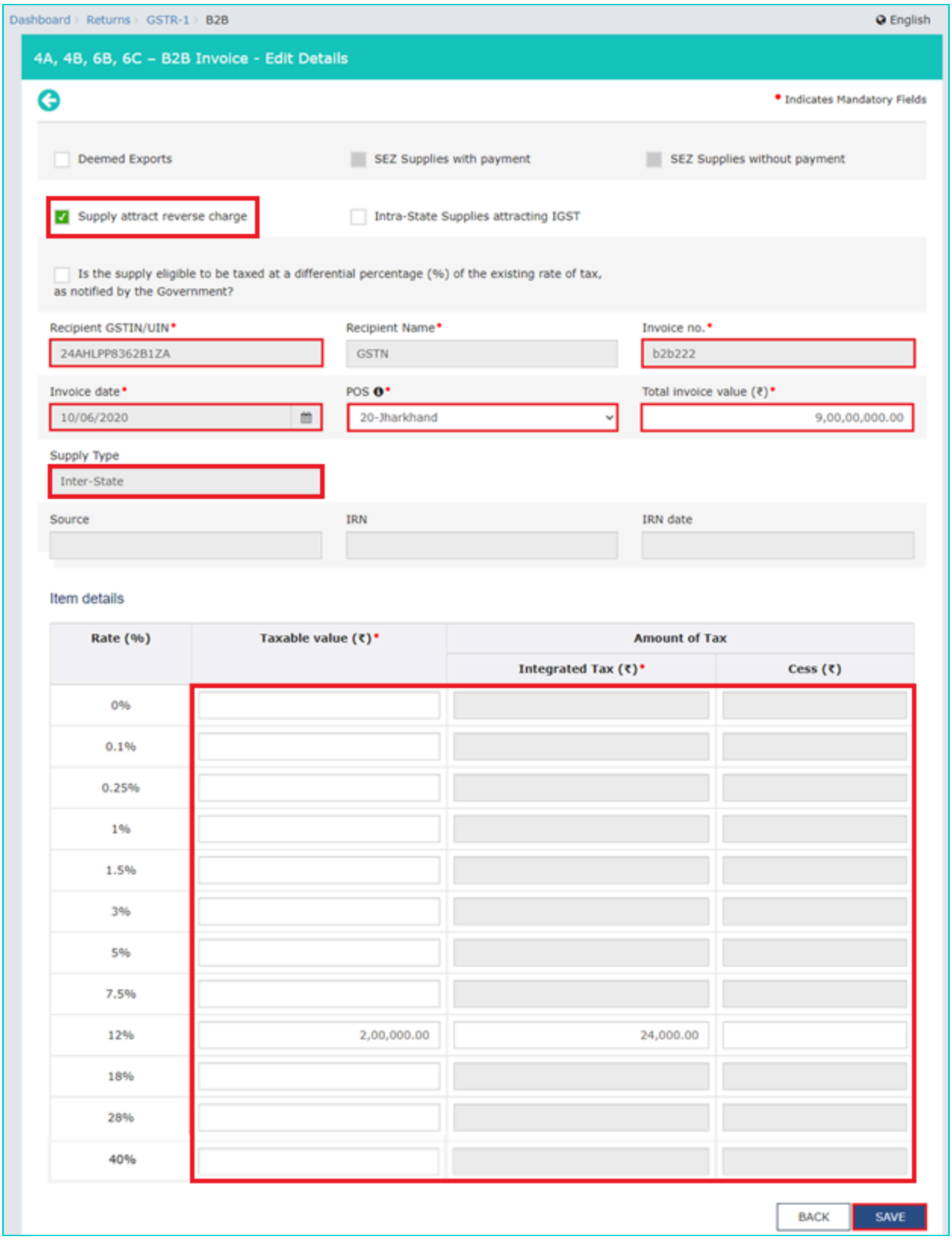
Rate (%)	Taxable value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
6%			
7.5%			
12%			
18%			
28%			
40%			

BACK SAVE

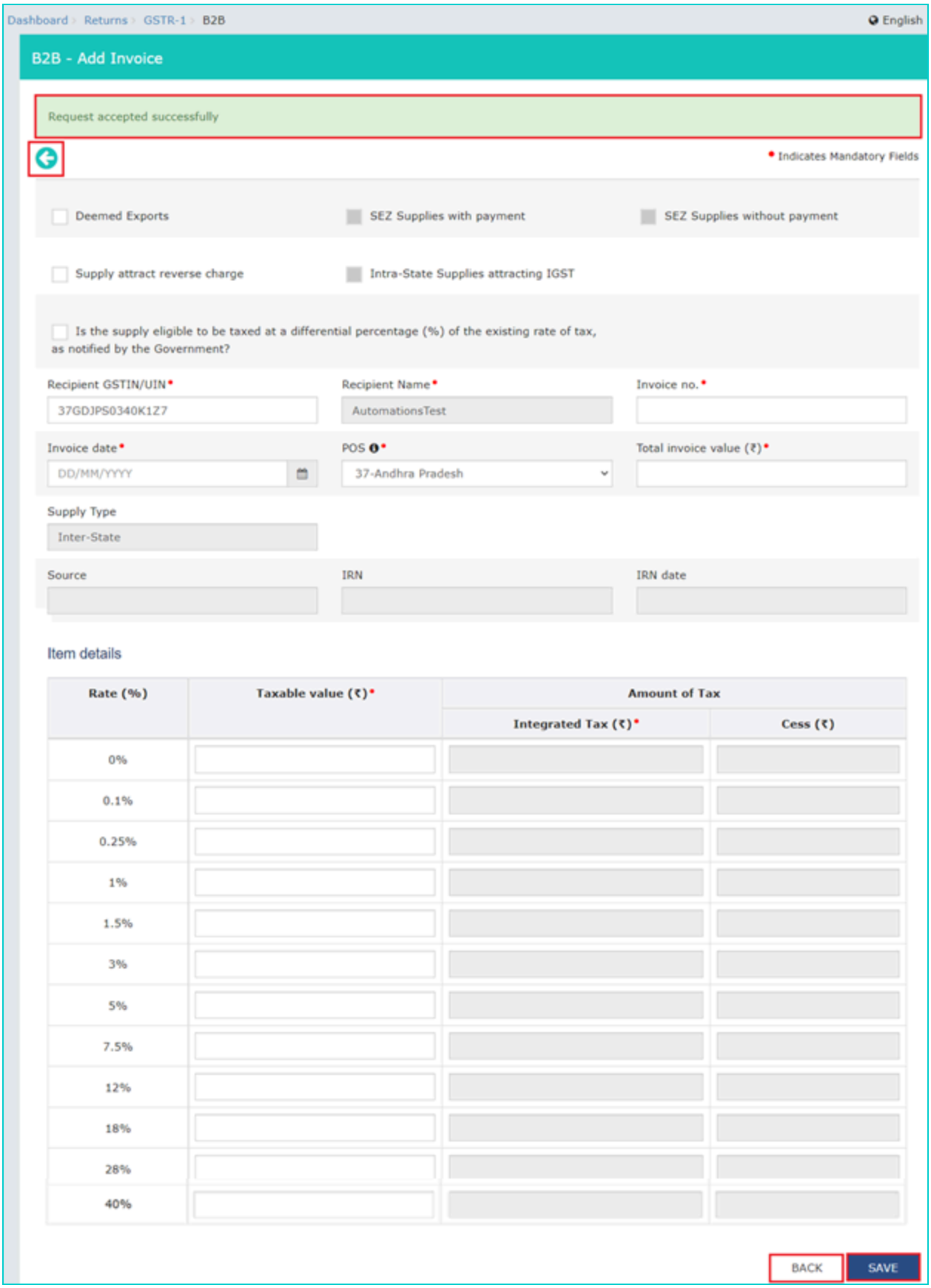
1.5 (b) In case of Inter-State transaction: In case the POS (place of supply) of the goods/ services is the different from the state of the supplier, the transaction is an Inter-State transaction. Notice, field for Integrated Tax will appear. In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

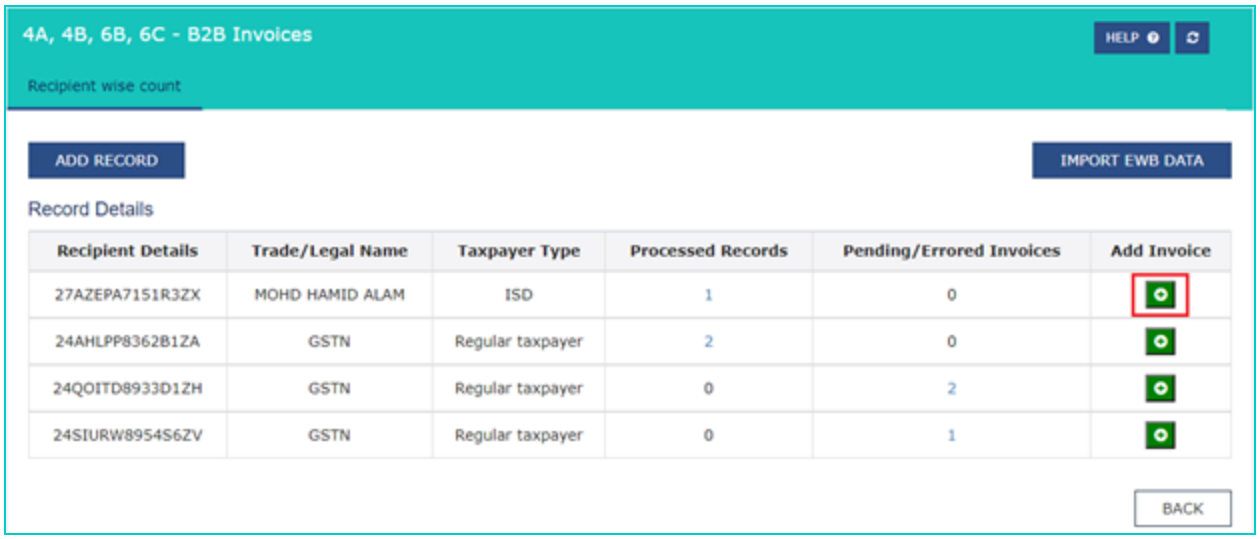
1.6. Click the **SAVE** button to save the invoice details.



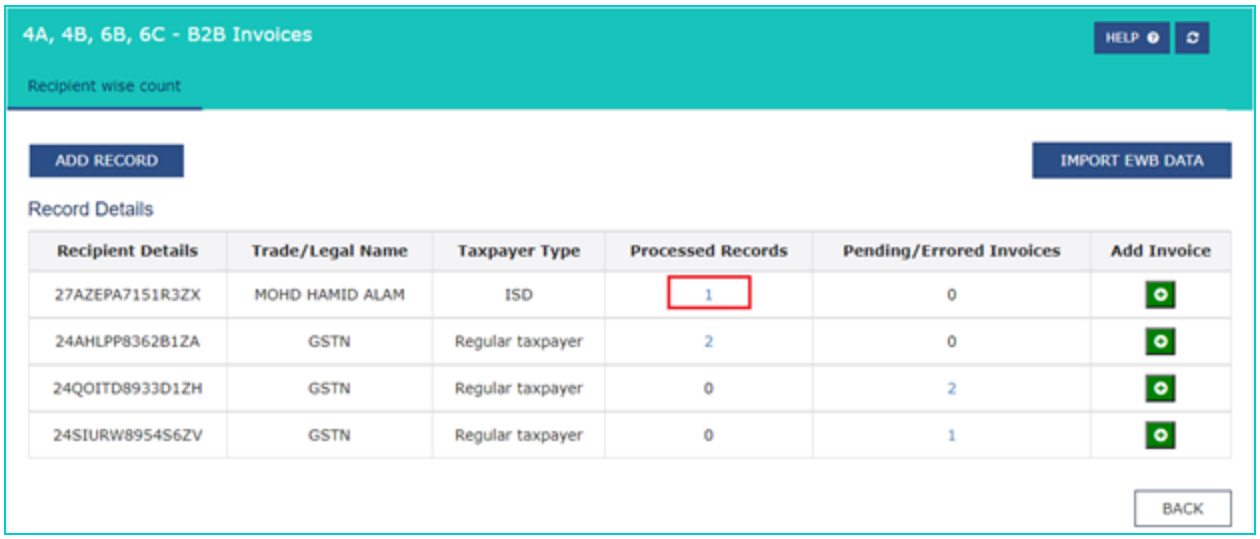
Note: Add Invoice page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to Recipient wise count tab.



1.7. You will be directed to the previous page. You can add invoice of the particular receiver by clicking on the green button in the Add Invoice column. Click the BACK button to go back to the Form GSTR 1.



1.8. Click on hyperlink of Processed Records to edit processed records in Document wise details tab.

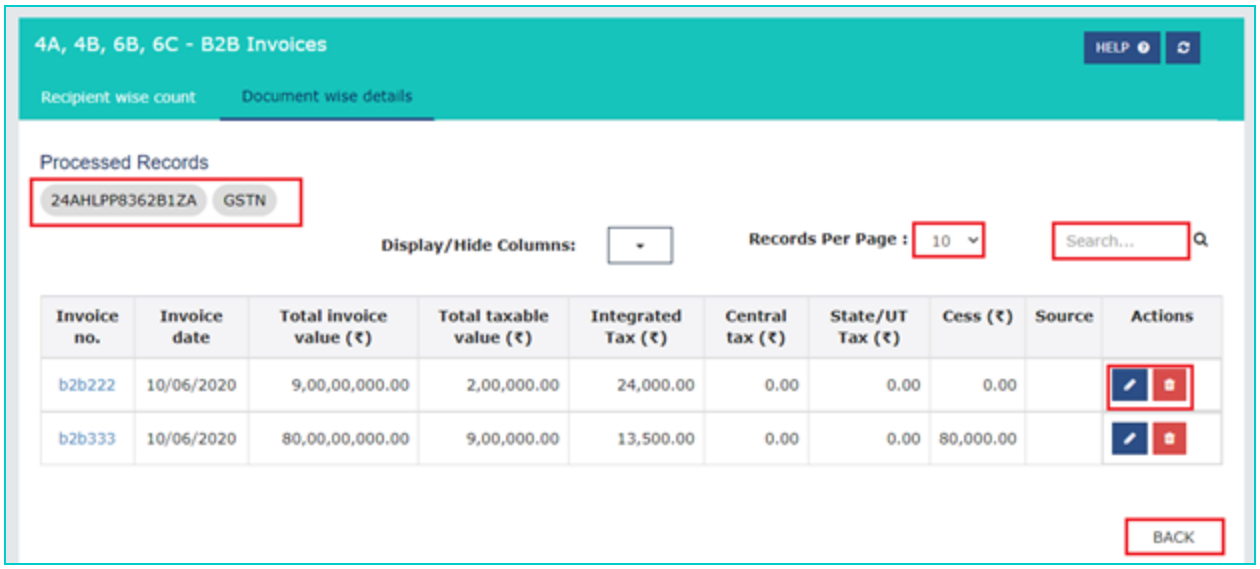


1.9. Document wise details tab is displayed. Details of processed records added by taxpayer like recipient details, legal name and invoice details will be displayed. Click the BACK button to go to Recipient wise count page.

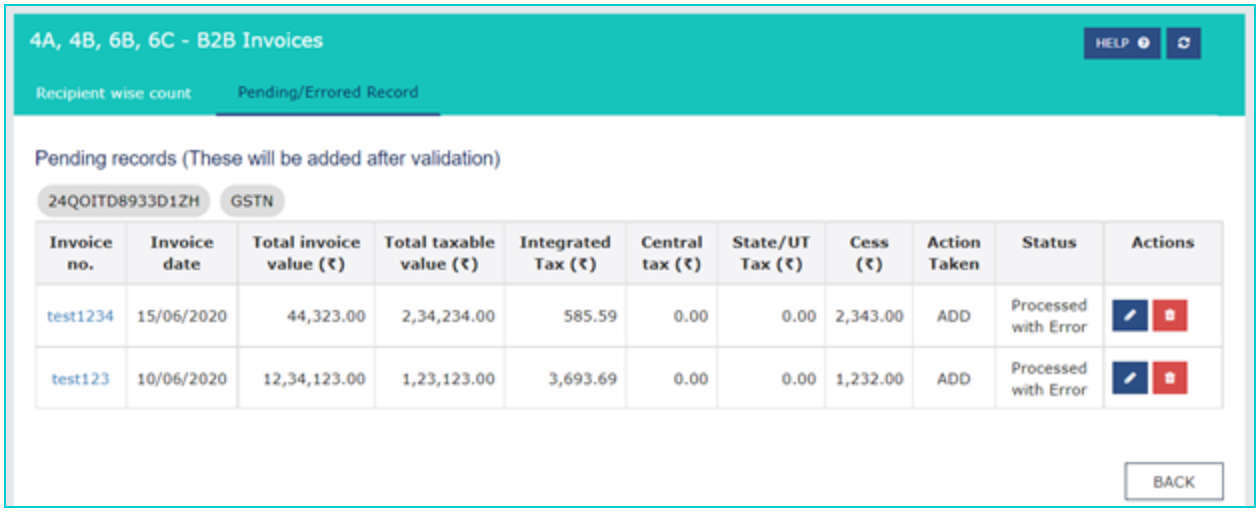
Note:

Click on Records Per Page drop-down to view up to 50 records per page.

You can also search for a particular invoice using the Search field.



Note: Follow similar steps to access Pending/Errored Records by clicking the hyperlink on pending/errored records column.



1.11. You will be directed to the GSTR-1 landing page and the B2B Invoices tile in Form GSTR-1 will reflect the number of processed and errored invoices added.
Note: If there are invoices processed with error, the table will be marked in red.



Click here to go back to main menu

Table 5A, 5B - B2C (Large) Invoices

To add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs. 1 lakh, perform the following steps:

Note: As per amended rules from August 2024 tax return period onwards, this table will be used to add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs.100000 lakh and up to July 2024 tax return period, the invoice value should be more than 2.5 lakhs.

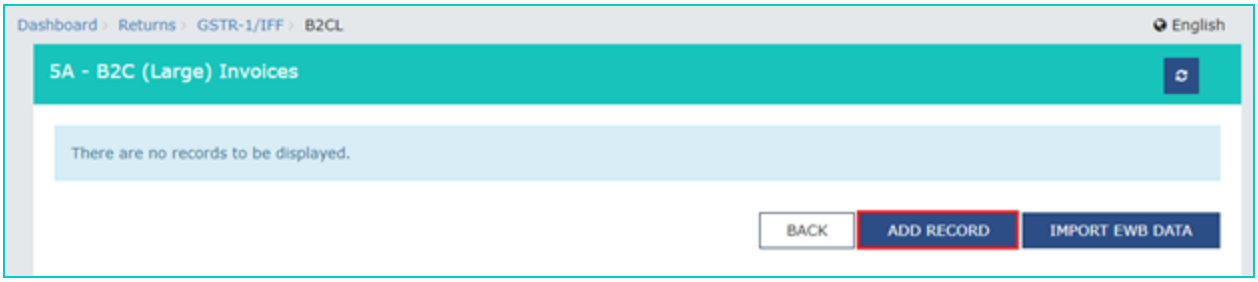
2.1 Click the 5A, 5B - B2C (Large) Invoices tile to enter the invoice details for inter-state taxable outward supplies made to a consumer of value greater than 1 lacs.

Note: As per amended rules from August 2024 return period onwards, this tile will be used to add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs.100000 lakh and up to July 2024 tax return period, the invoice value should be more than 2.5 lakhs.



2.2. The **B2C (Large) Invoices – Summary** page is displayed. Click the ADD RECORD button to add a new invoice for any receiver.

Note: You can import the data from e-Way Bill (EWB) System by clicking on the IMPORT EWB DATA button. To view step-by-step instructions on how to do this, click here.

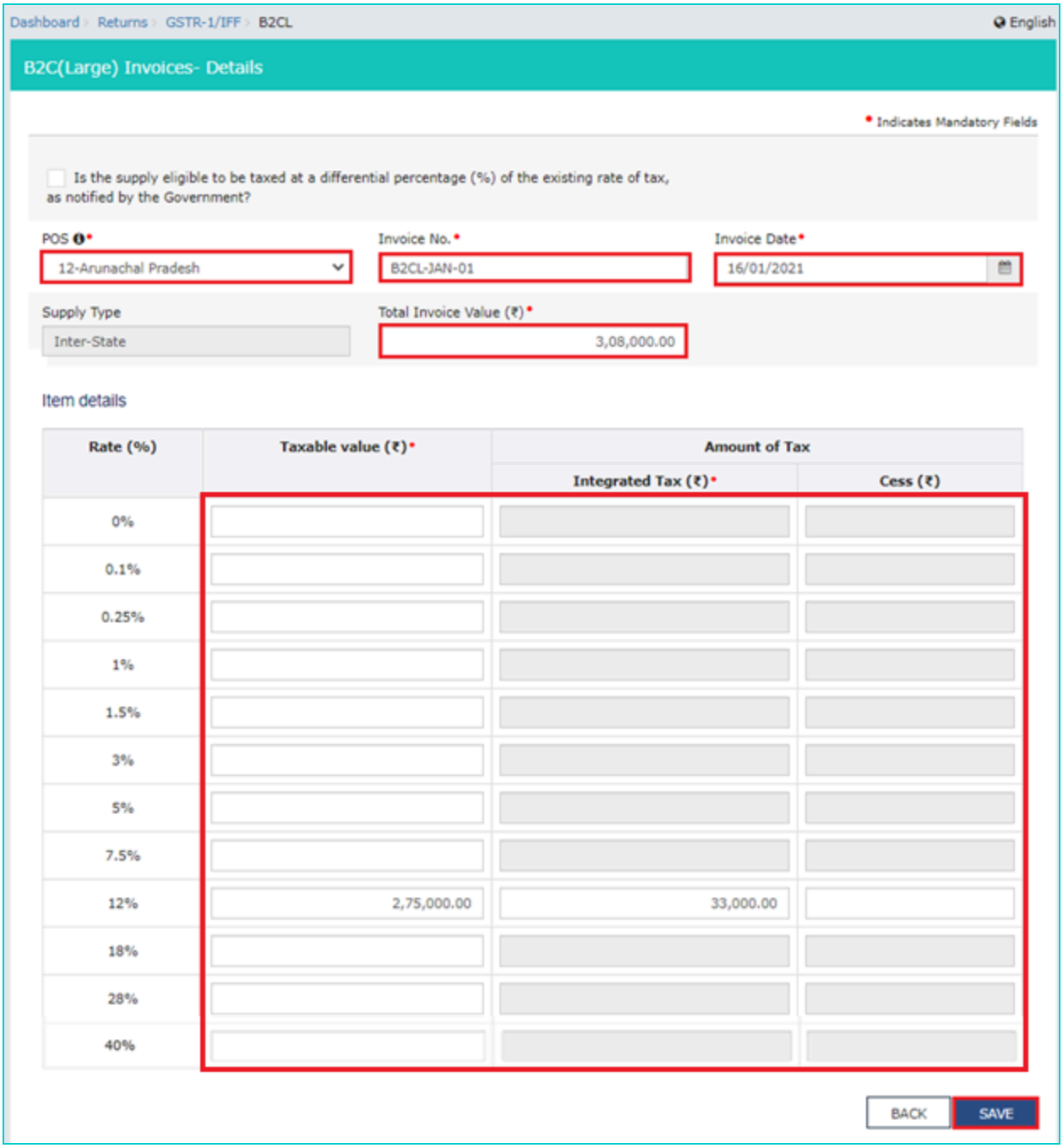


2.3. The **B2C (Large) Invoices – Details** page is displayed. In the **POS** field, select the place of supply (state code) where the supplies were delivered.
2.4. In the **Invoice No.** field, enter the Invoice number issued to the consumer of that POS.
Note: An invoice number should be alphanumeric with allowable special characters and unique for a given Financial Year (FY).
2.5. In the **Invoice Date** field, enter the date on which the invoice was generated.
2.6. In the **Total Invoice Value** field, enter the total amount for which the goods or services are supplied.

2.7. Select the checkbox provided **Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.

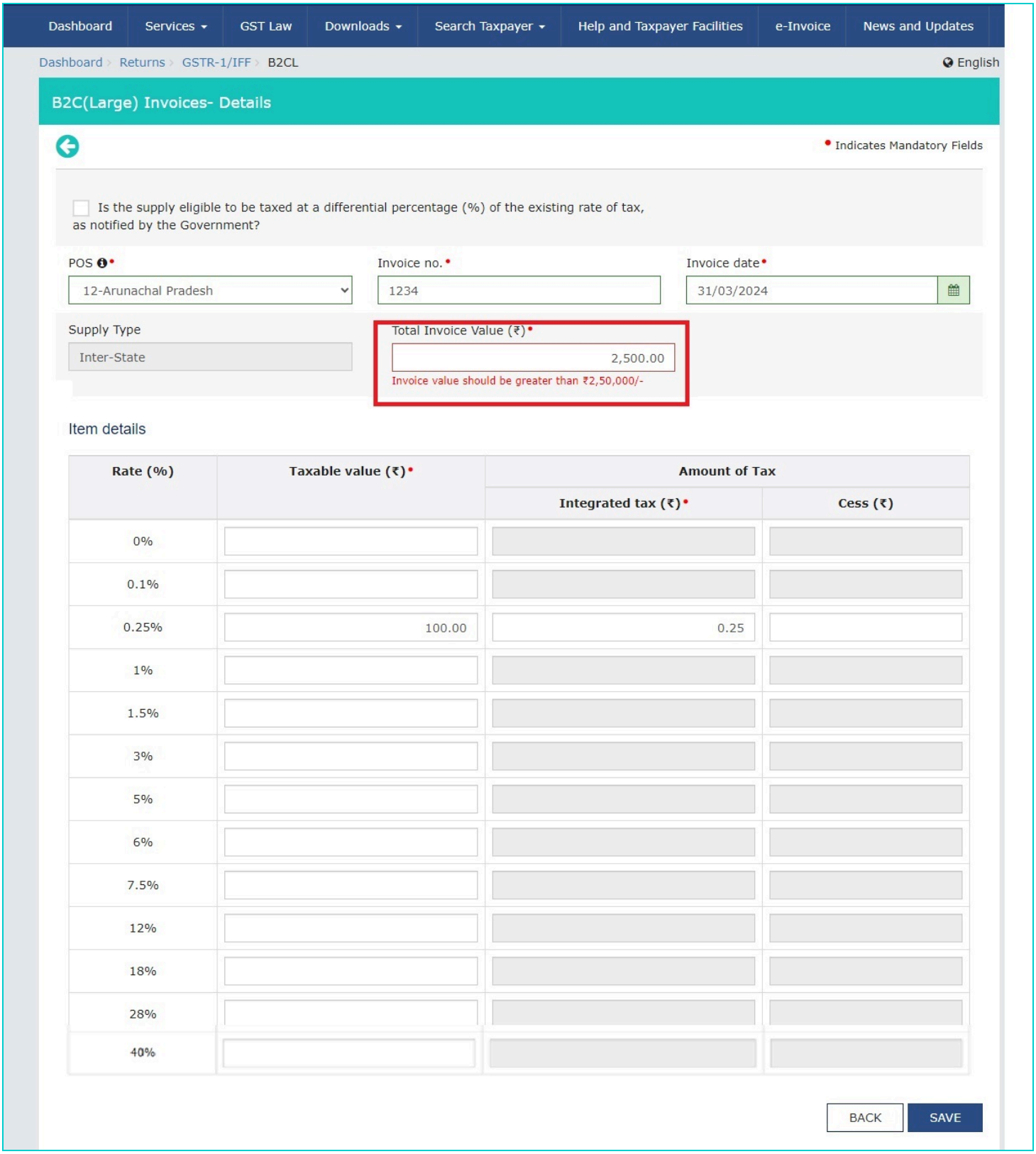
2.8. In the Taxable Value field against the rates, enter the taxable value of the goods or services. In the Cess field, enter the cess amount.
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

2.9. Click the **SAVE** button to save the invoice details.

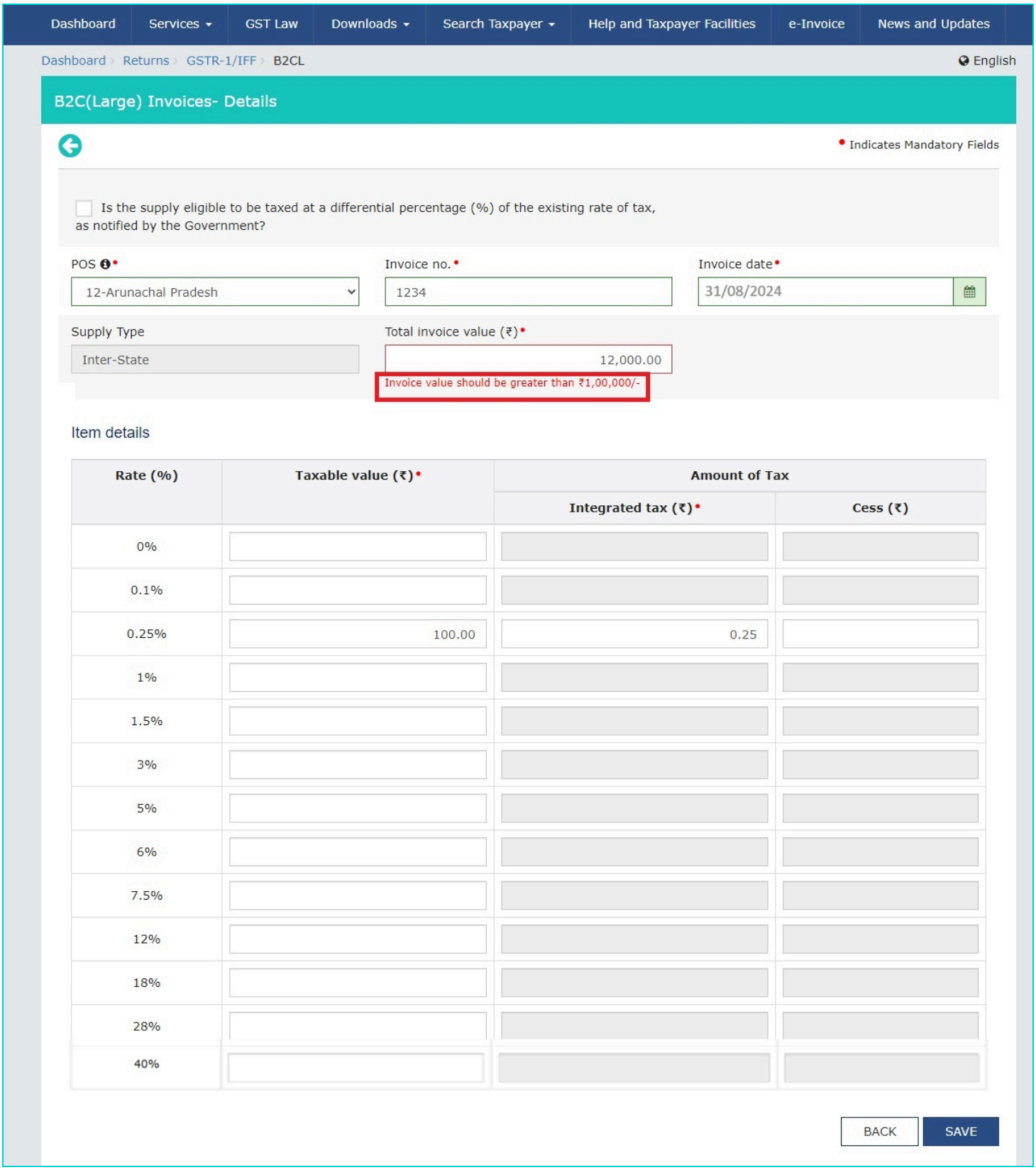


Note 1: Add Invoice page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to Processed Records page.

Note 2: Before August 2024 tax return period, if taxpayer enters less than or equal to 2.5 lac amount in Total Invoice Value field, on clicking of SAVE button an error message will be displayed on the screen.



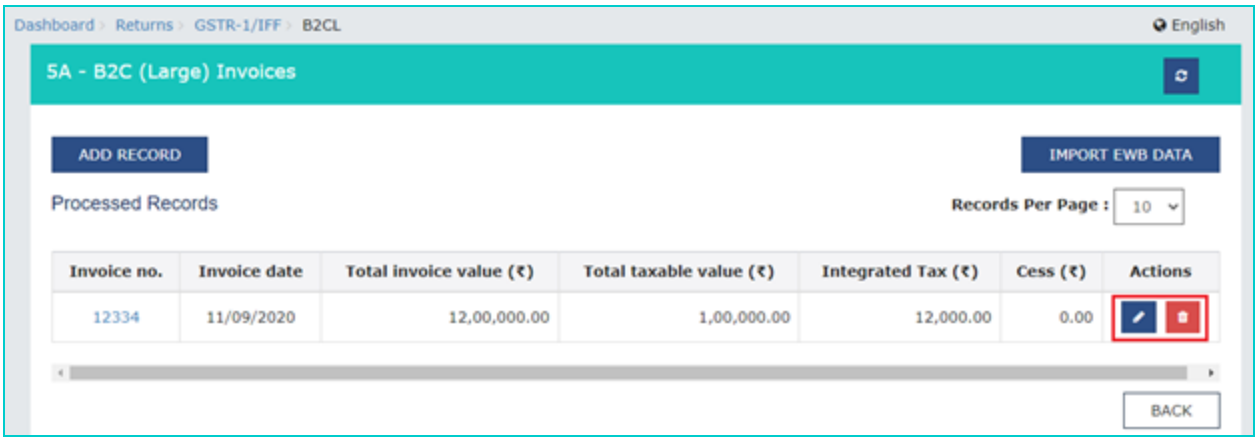
From August 2024 tax return period onwards, if taxpayer enters less than or equal to 1 lac amount in Total Invoice Value field, on clicking of SAVE button an error message will be displayed on the screen.



2.10. Click the BACK button to go back to the Processed Records page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



2.11. Click on the back button to go to GSTR-1 landing page and the B2C (large) Invoices tile in Form GSTR-1 will reflect the number of invoices added.



Click here to go back to main menu

Table 6A - Exports Invoices

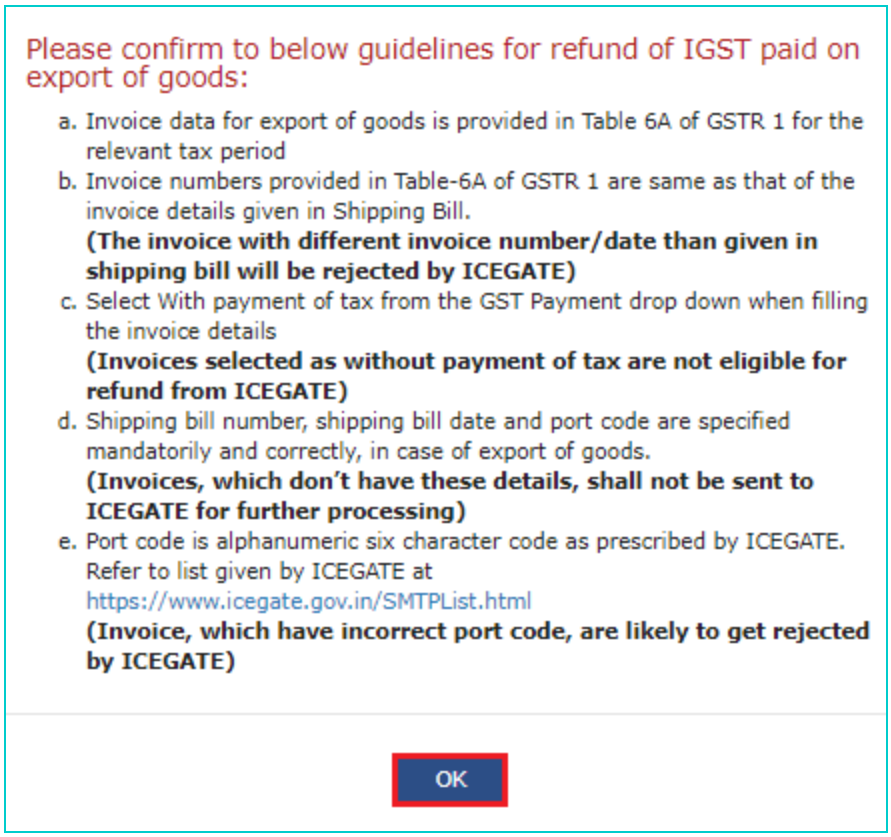
Note: Data can also be auto-populated from E-invoices option in the table 6A – Export Invoices. Refer to section ‘C’ to know more about auto-population of data records in GSTR-1.

To add an invoice for supplies exported, perform the following steps:

3.1. Click the **6A- Export Invoices** tile to enter the invoice details for supplies exported.

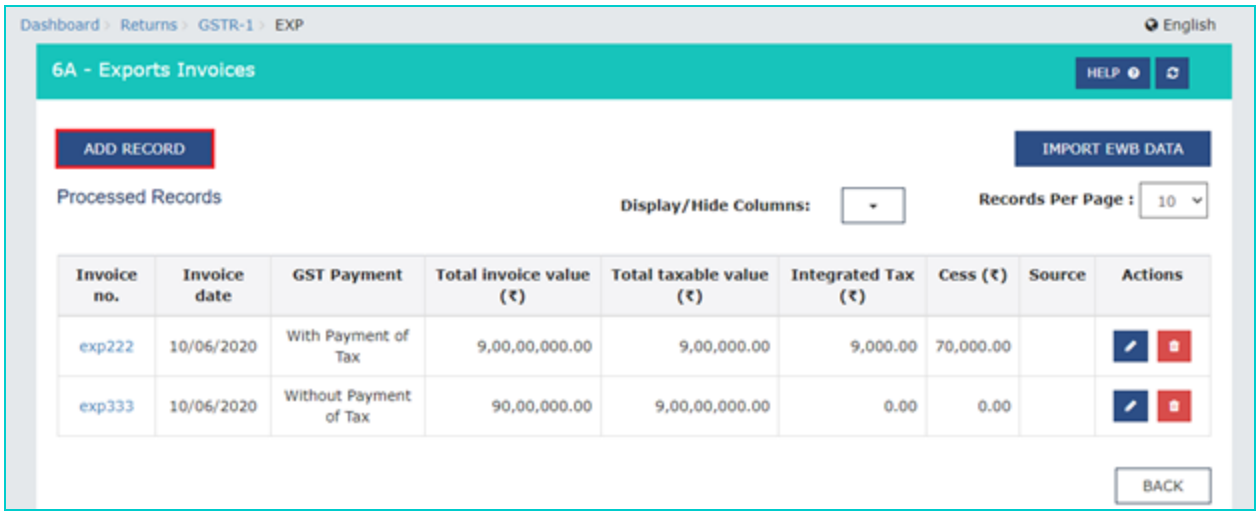


3.2. Kindly go through the guidelines for refund of IGST paid on export of goods and click the OK button.



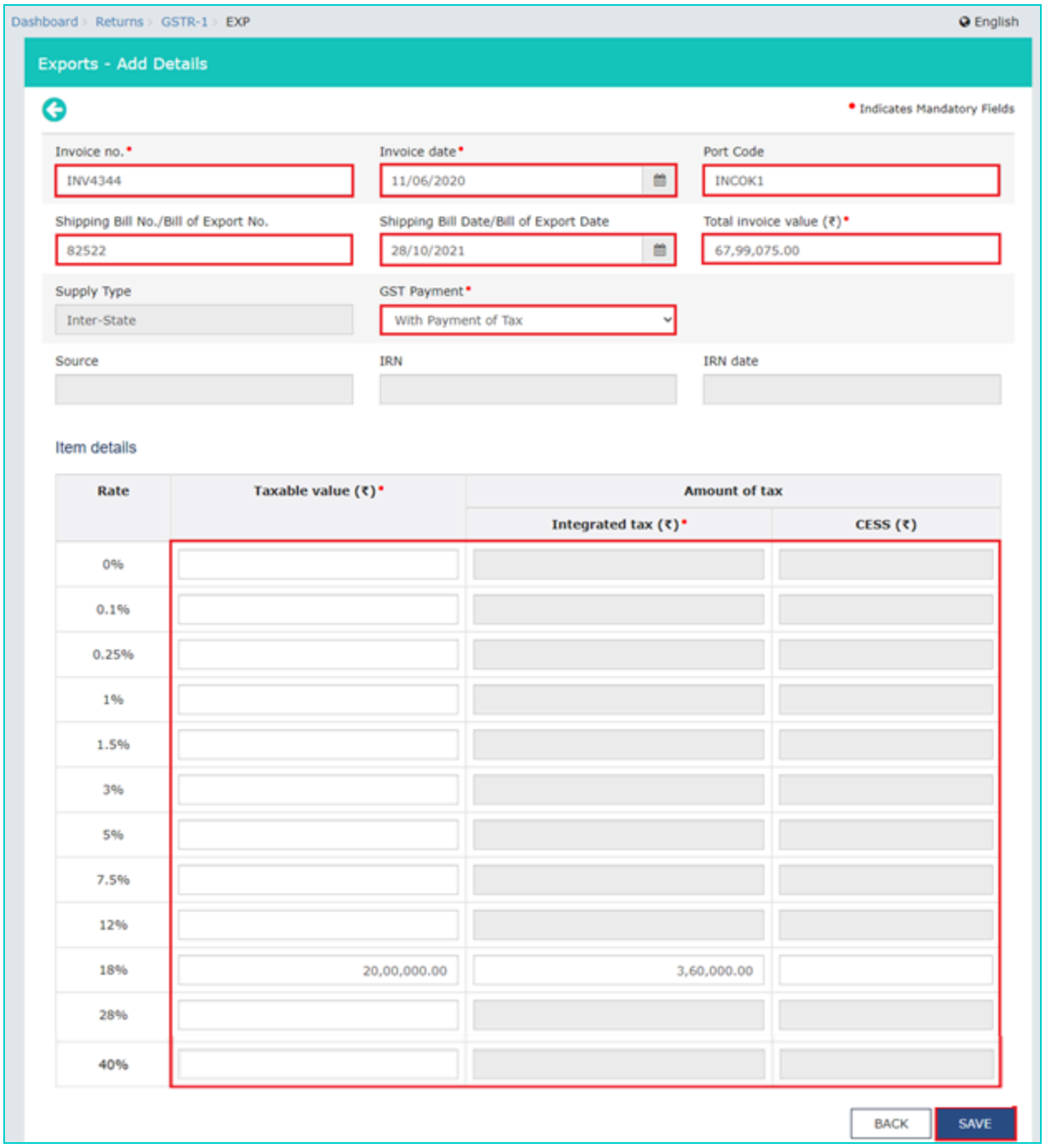
3.3. The **Exports – Invoices Summary** page is displayed. Click the **ADD DETAILS** to add a new invoice.

Note: You can import the data from e-Way Bill (EWB) System by clicking on the IMPORT EWB DATA button. To view step-by-step instructions on how to do this, click here.



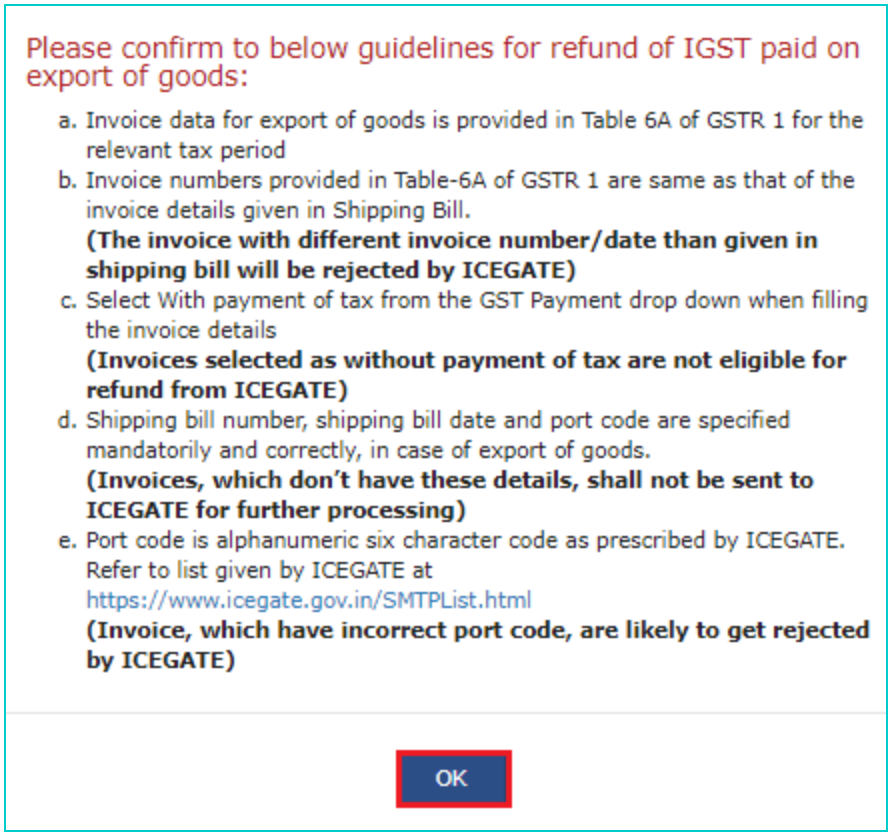
3.4. The **Exports – Add Details** page is displayed. In the **Invoice No.** field, enter the Invoice number issued against exports sales.
3.5. In the **Invoice Date** field, enter the date on which the invoice was generated.
3.6. In the **Port Code** field, enter the port code.
3.7. In the **Shipping Bill No./Bill of Export No.** field, enter the unique number of the shipping bill with location code generated while shipping.
Note: Shipping Bill No./Bill of Export No. should be minimum 3 and maximum 15 digit numeric.

3.8. In the **Shipping Bill Date/ Bill of Export Date** field, enter the date on which the shipping bill was issued.
3.9. In the **Total Invoice Value** field, enter the total amount of all the goods or services supplied.
3.10. From the **GST Payment** drop-down list, select whether the GST is paid against the invoice or not.
3.11. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services.
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.
3.12. Click the **SAVE** button to save the details.



Note: Add Invoice page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to Processed Records page.

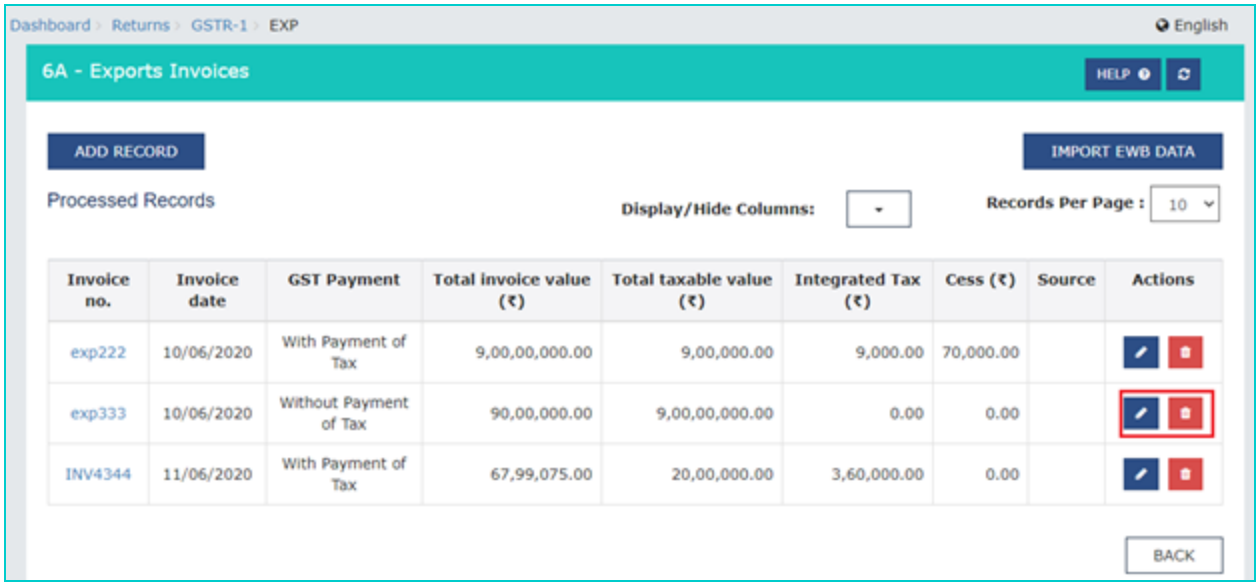
3.13. Click **OK**.



3.14. Click the **BACK** button to go back to the Processed Records page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



3.15. Click on the BACK button to go to the GSTR-1 landing page and the Export Invoices tile in GSTR-1 will reflect the number of invoices added.



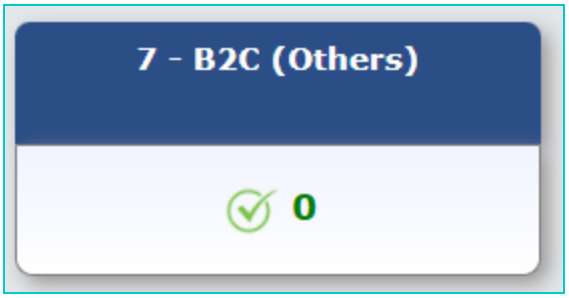
Click here to go back to main menu

Table 7- B2C Others

To add details of taxable outwards supplies to a customer where invoice value for inter-state supplies is less than Rs. 1 lakh and intra-state supplies to customers, perform the following steps:

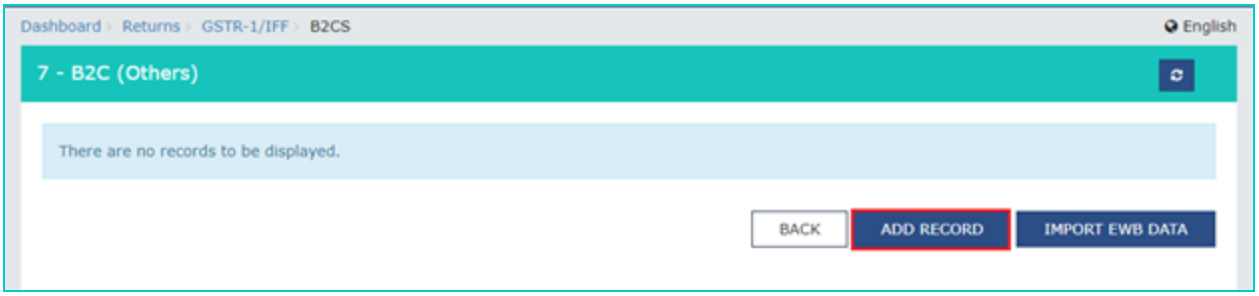
Note: As per amended rules from August 2024 return period onwards, this table will be used to add consolidated details of taxable outwards supplies to a customer where invoice value for inter-state supplies is less than or equal to Rs. 1 lakh and up to July 2024 tax return period, the invoice value should be less than or equal to Rs. 2.5 lakh and all intra state supplies to unregistered customers.

4.1. Click the **B2C (Others)** tile to enter the details for B2C transactions.



4.2. The **B2C (Others) Details – Summary** page is displayed. Click the **ADD DETAILS** button to add the line item details.

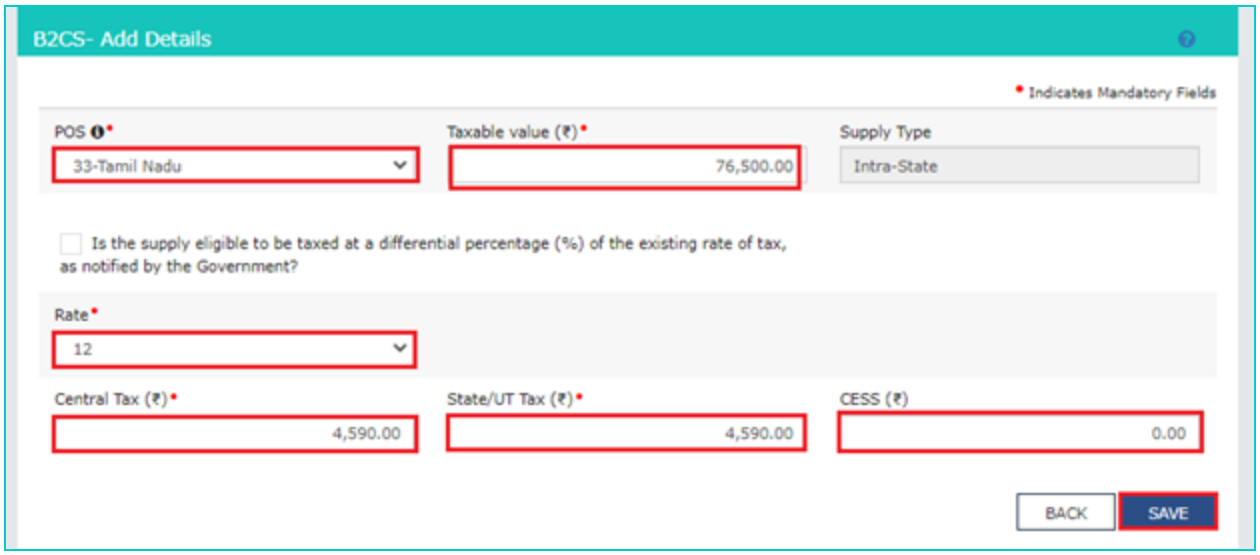
Note: You can import the data from e-Way Bill (EWB) System by clicking on the IMPORT EWB DATA button. To view step-by-step instructions on how to do this, click here.



4.3. In the **POS** field, select the Place of Supply (State Code) where the supplies were delivered. Based on the state selected in POS, Supply Type field is auto-populated. In the **Taxable Value** field, enter the collated amount of all the unique goods or services supplied. In the **Rate** field, enter the applicable Rate.

4.3 (a) **In case of Intra-State transaction:** In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction. Notice, fields for Central Tax and State/UT Tax will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess field, enter the cess amount.**

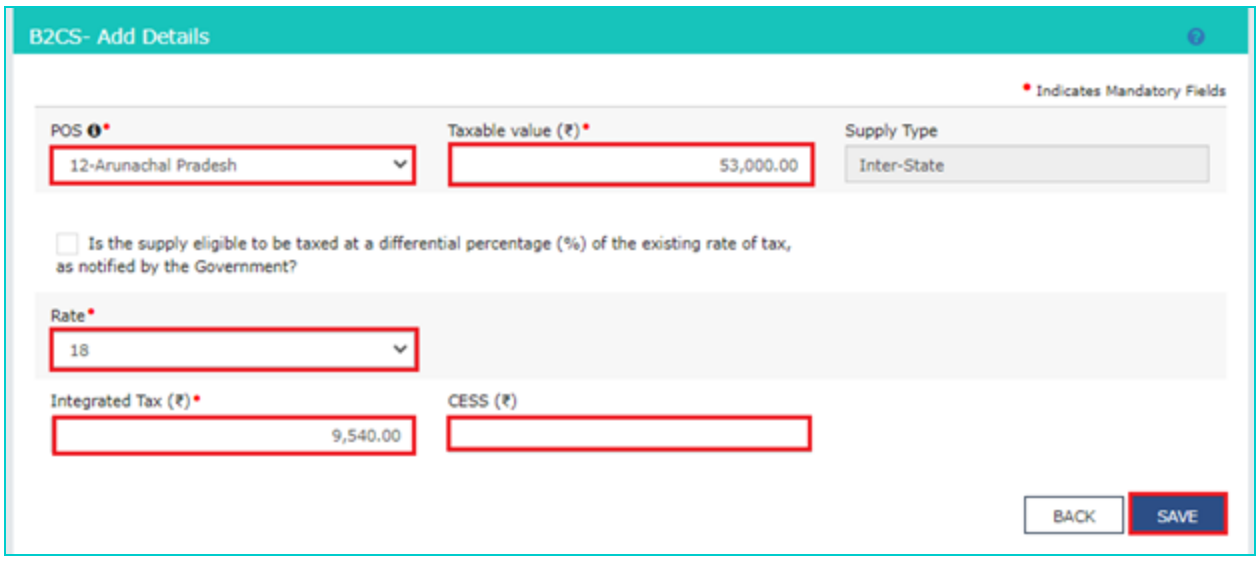
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.



4.3 (b) **In case of Inter-State transaction:** In case the POS (place of supply) of the goods/ services is the different from the state of the supplier, the transaction is an Inter-State transaction. Notice, field for Integrated Tax will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess field, enter the cess amount.**

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

4.4. Click the **SAVE** button to save the invoice details.

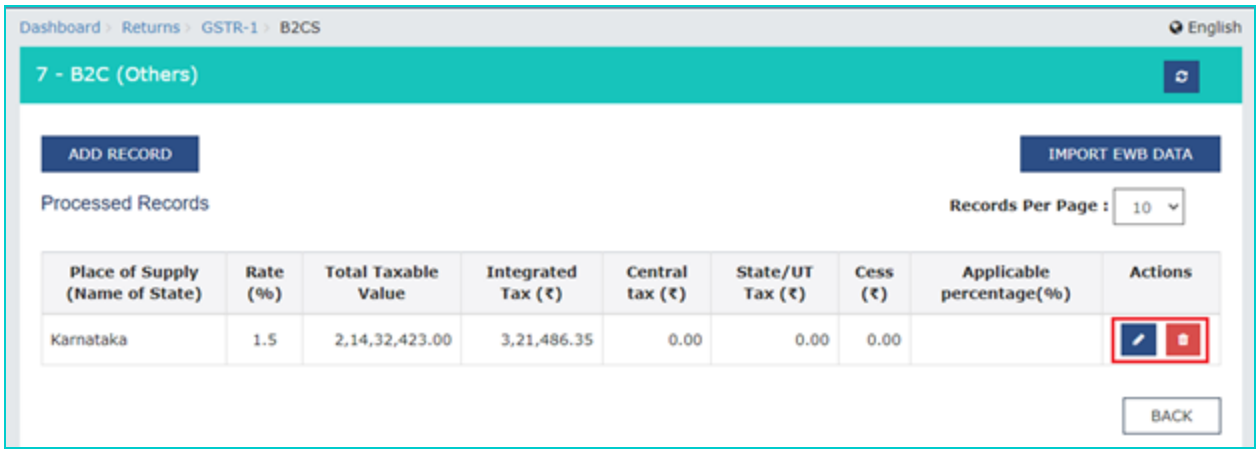


Note: Add Invoice page will reopen once you save the record. You may continue adding new records using this form or click Back button to go back to Processed Records page.

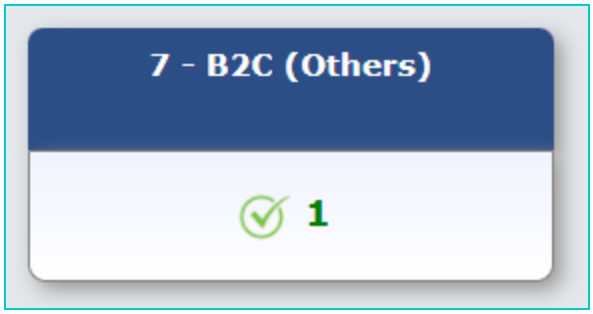
4.5. Click the BACK button to go back to the Processed Records page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



4.6. Click on the back button to go to GSTR-1 landing page and the B2C Others tile in Form GSTR-1 will reflect the number of invoices added.

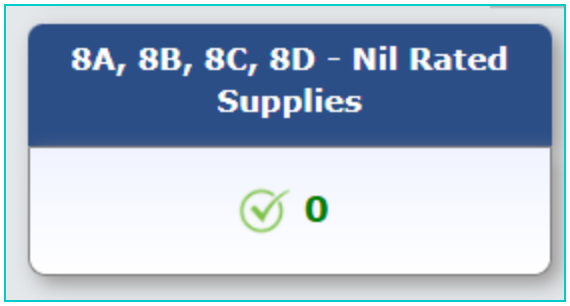


Click here to go back to main menu

Table 8A, 8B, 8C, 8D - Nil Rated Supplies

To add an invoice for **Nil Rated Supplies, Exempted and Non-GST Outward supplies**, perform the following steps:

5.1. Click the **Nil Rated Supplies** tile to enter the details for Nil rated supplies.

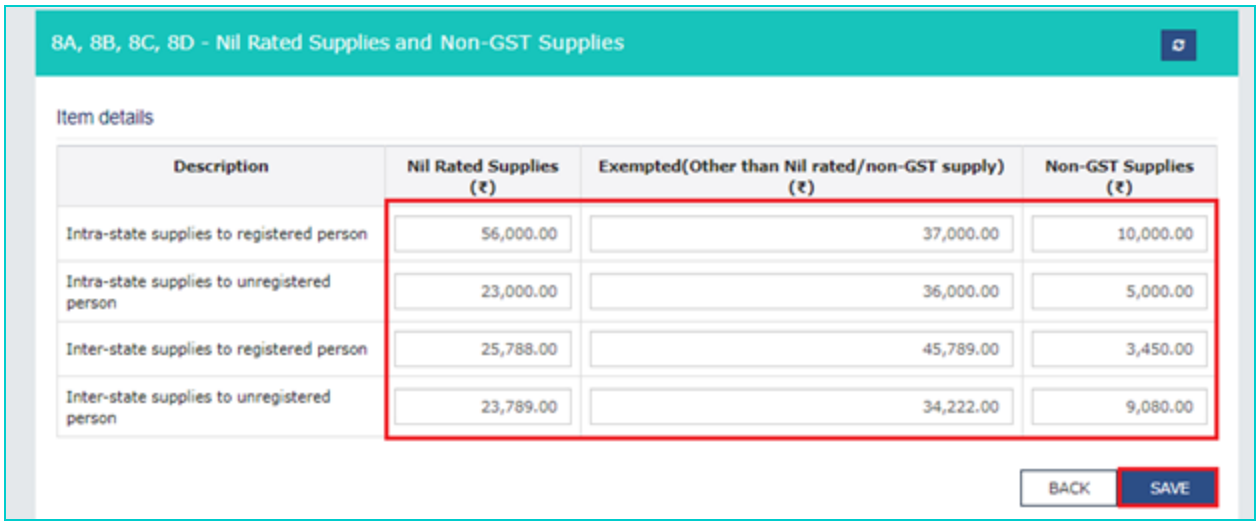


5.2. The **Nil Rated Supplies** page is displayed Enter the data in **Nil Rated Supplies, Exempted (Other than Nil rated/non-GST supply), and Non-GST Supplies Amount** fields for the following categories of transactions:

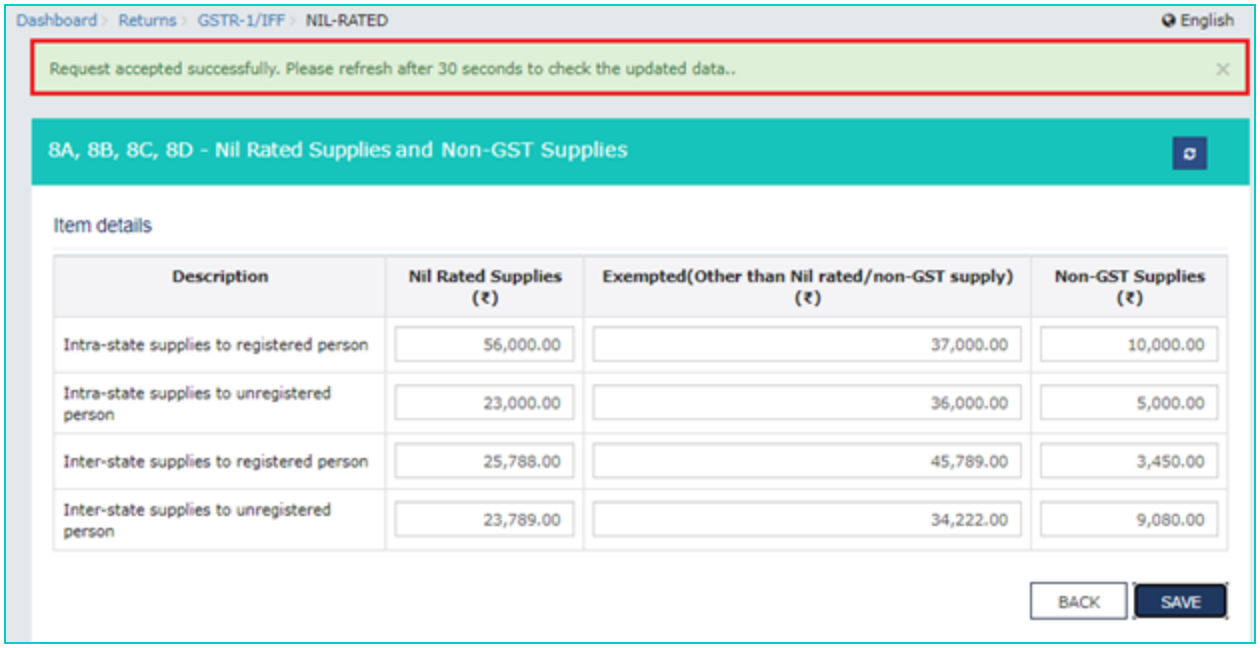
- Inter-state supplies to registered person

- Inter-state supplies to unregistered person
- Intra-state supplies to registered person
- Intra-state supplies to unregistered person

5.3. Click the **SAVE** button to save the details.



5.4. A message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.



5.5. You will be directed to the GSTR-1 landing page and the **Nil Rated Supplies** tile in GSTR-1 will reflect the Total Nil Amount, Total Exempted Amount and Total Non-GST Amount.



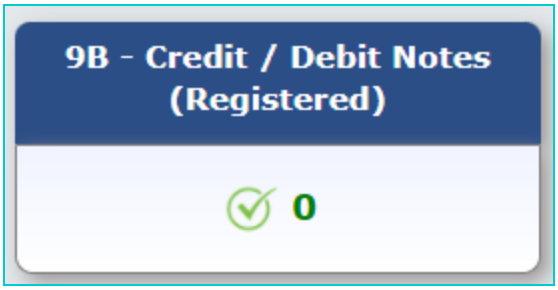
Click here to go back to main menu

Table 9B - Credit / Debit Notes (Registered)

Note: Data can also be auto-populated from E-invoices option in the table 9B – Credit/Debit notes (Registered) – CDNR. Refer to section 'C' to know more about auto-population of data records in GSTR-1.

To add details of credit or debit notes for the registered user, perform the following steps:

6.1. Click the **9B - Credit / Debit Notes (Registered)** tile to enter the details of credit or debit notes issued to the registered recipients.

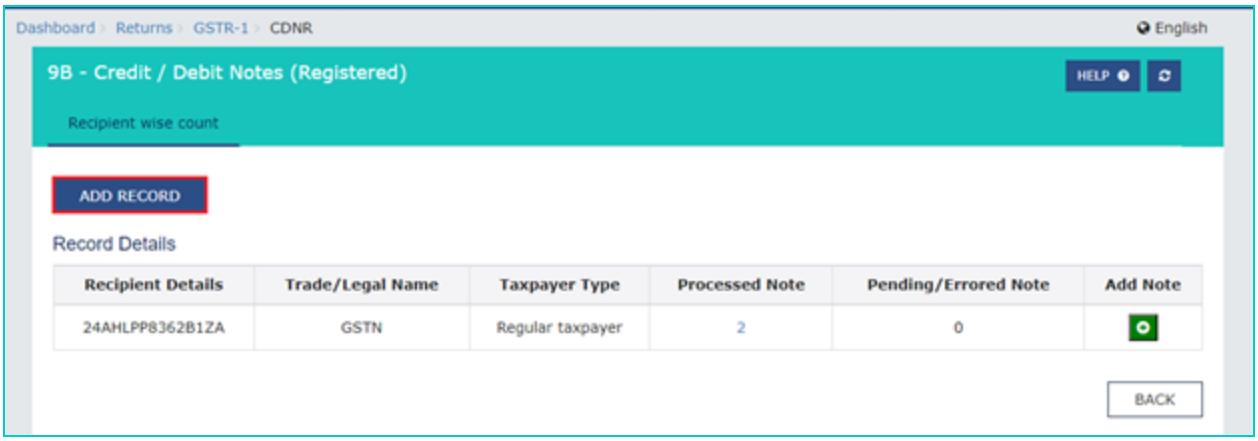


Credit / Debit Notes (Registered) will have following 3 tabs:

- Recipient wise count- This tab displays details of records added by tax payer including hyperlinked counts of Processed and Pending/Errored Records.
- Document wise details- After clicking the hyperlink on the count of processed note, document wise details tab will open This tab displays the details of processed note (credit/debit notes) of a particular recipient added by the taxpayer.
- Pending/Errored Note- After clicking the hyperlink on the count of pending/errored note, Pending/Errored records tab will open. This tab displays the details of pending/errored note (credit/debit notes) of a particular recipient added by the taxpayer.

6.2. The Credit/Debit Notes (Registered) – Recipient wise count tab is displayed. Click the ADD RECORD button to add credit or debit note details.

- Details of all records added by taxpayer like Recipient Details, Trade/Legal Name, Taxpayer Type, Processed Note and Pending/Errored Note will be displayed in the table.
- You can import the data from e-Way Bill (EWB) System by clicking on the IMPORT EWB DATA button. To view step-by-step instructions on how to do this, click here.



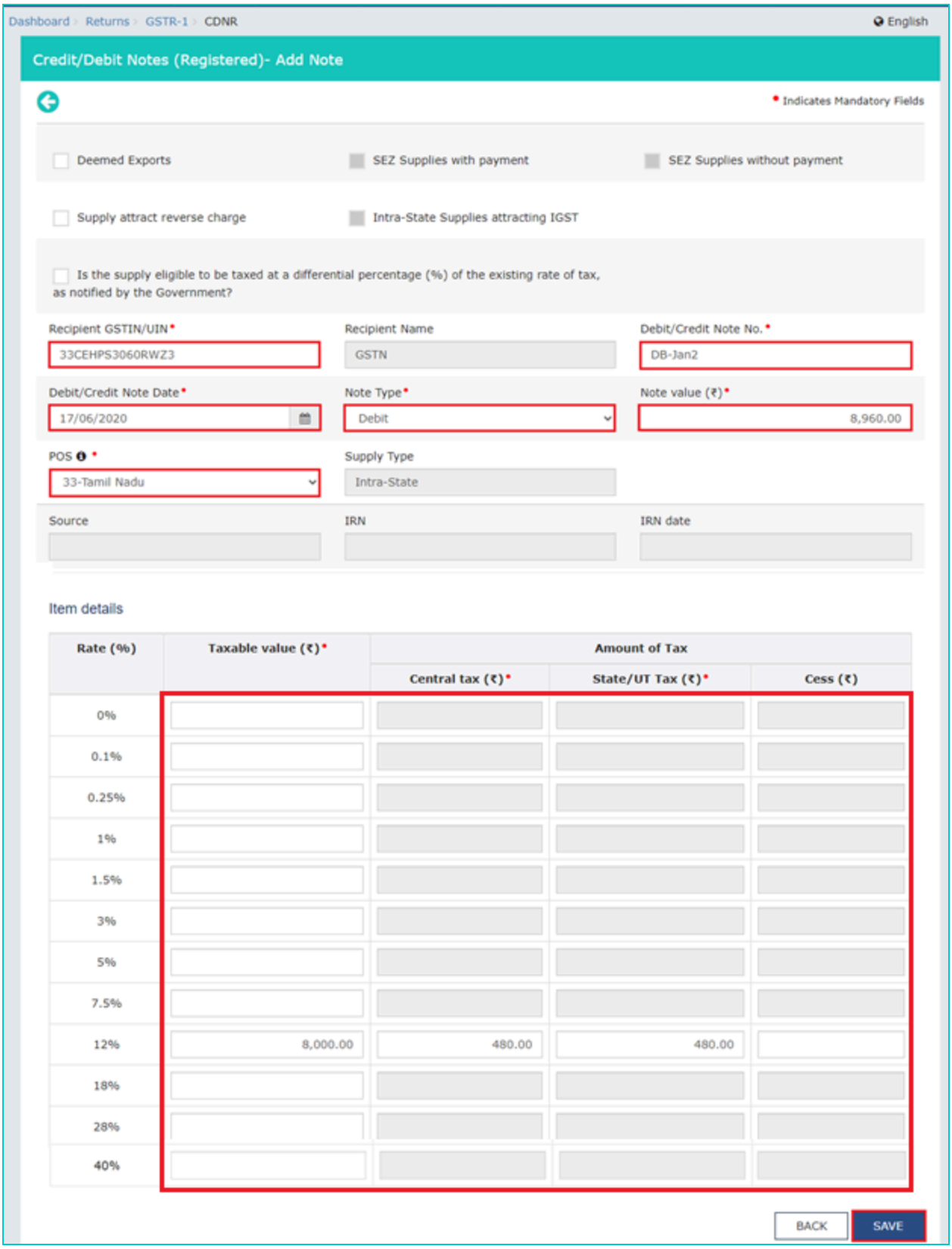
6.3. The **Credit / Debit Notes (Registered) – Add Note** page is displayed. In the **Receiver GSTIN/UIN** field, enter the GSTIN of the receiver (registered taxpayer) to whom supply is made.
6.4 Select the checkbox for **Deemed Exports** or **SEZ Supplies with payment** or **SEZ supplies without payment** as applicable. Select the **Supply attract Reverse Charge** checkbox, in case supply made to the taxpayer is covered under the reverse charge mechanism. Select the checkbox provided **Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.
6.5. In the **Debit/Credit Note No.** field, enter the debit or credit note number.
Note: A Debit or Credit Note number should be unique for a given Financial Year (FY).
6.6. In the **Debit/Credit Note Date** field, enter the date on which the debit or credit Note was issued.
Note: The date should be before the end date of the tax period.
6.7. From the **Note Type** drop-down list, select whether the details added are for a Debit or Credit Note.
6.8. In the **Note Value** field, enter the value of the note.

6.8 (a) **In case of Intra-State transaction:** In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction. Notice, fields for Central Tax and State/UT Tax will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess** field, enter the cess amount.

Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

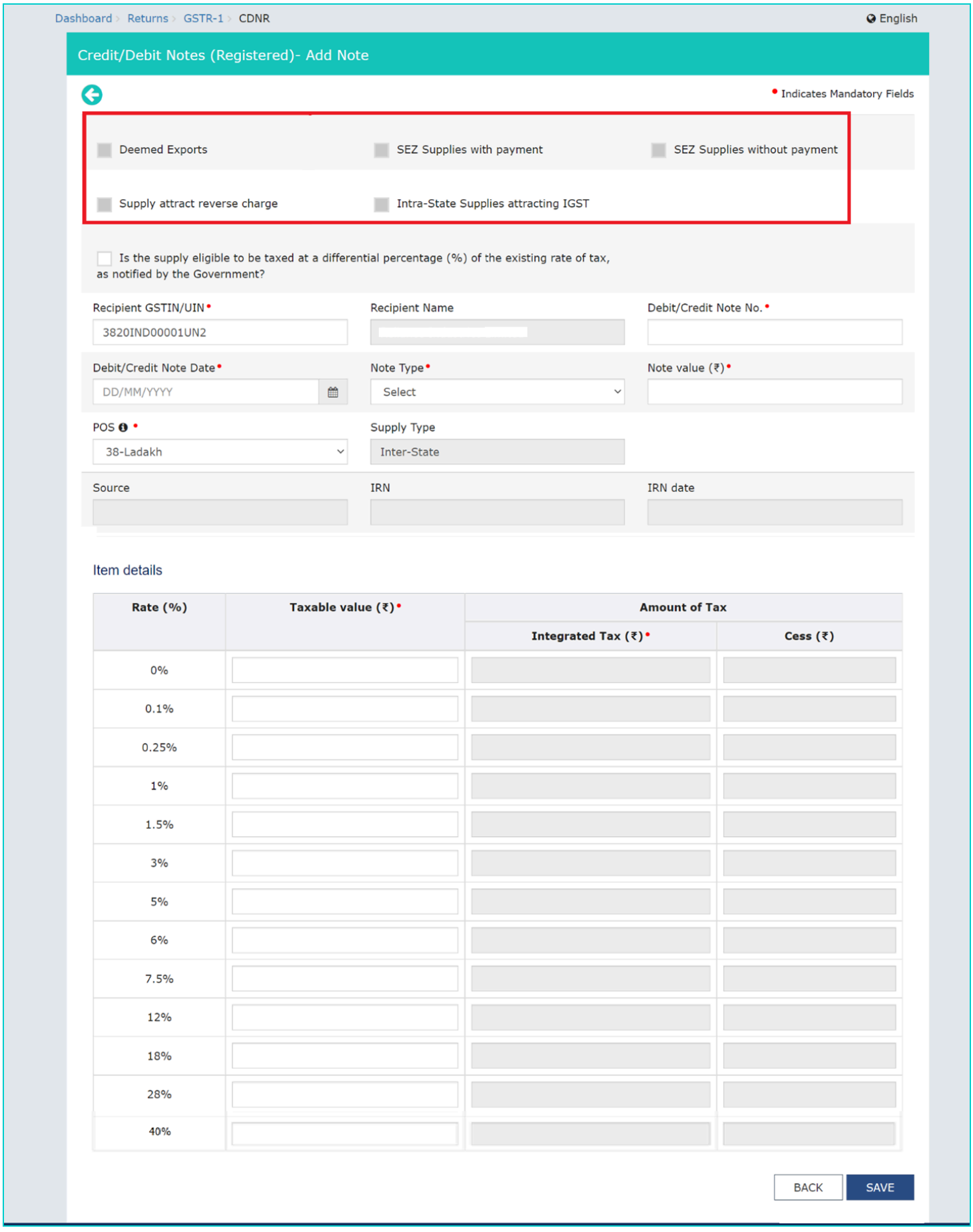
Note:

- Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.
- If the recipient GSTIN is ISD GSTIN, then all the checkboxes (note supply type) will be disabled.

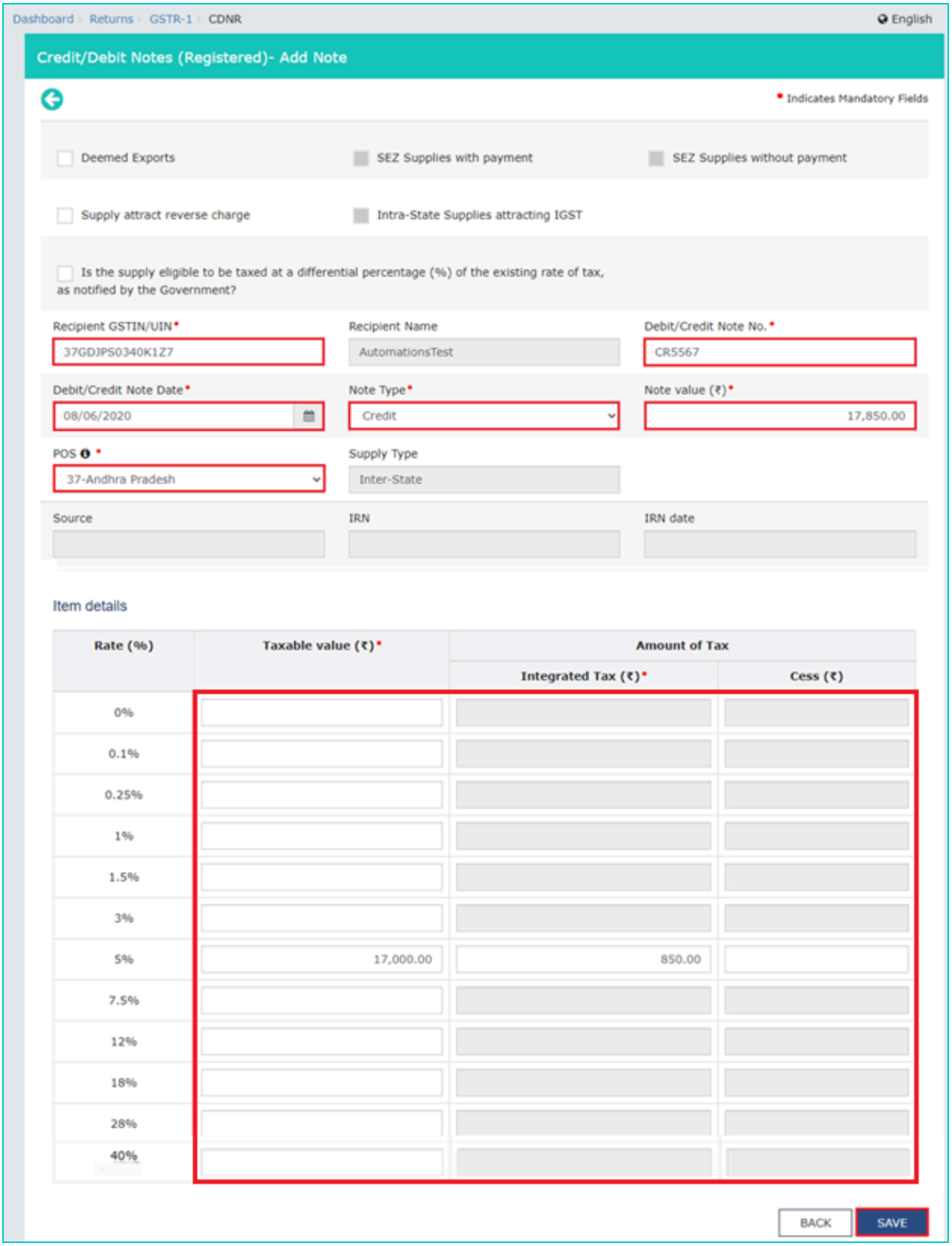


6.8 (b) **In case of Inter-State transaction:** In case the POS (place of supply) of the goods/ services is the different from the state of the supplier, the transaction is an Inter-State transaction. Notice, field for Integrated Tax will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess field, enter the cess amount.**
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

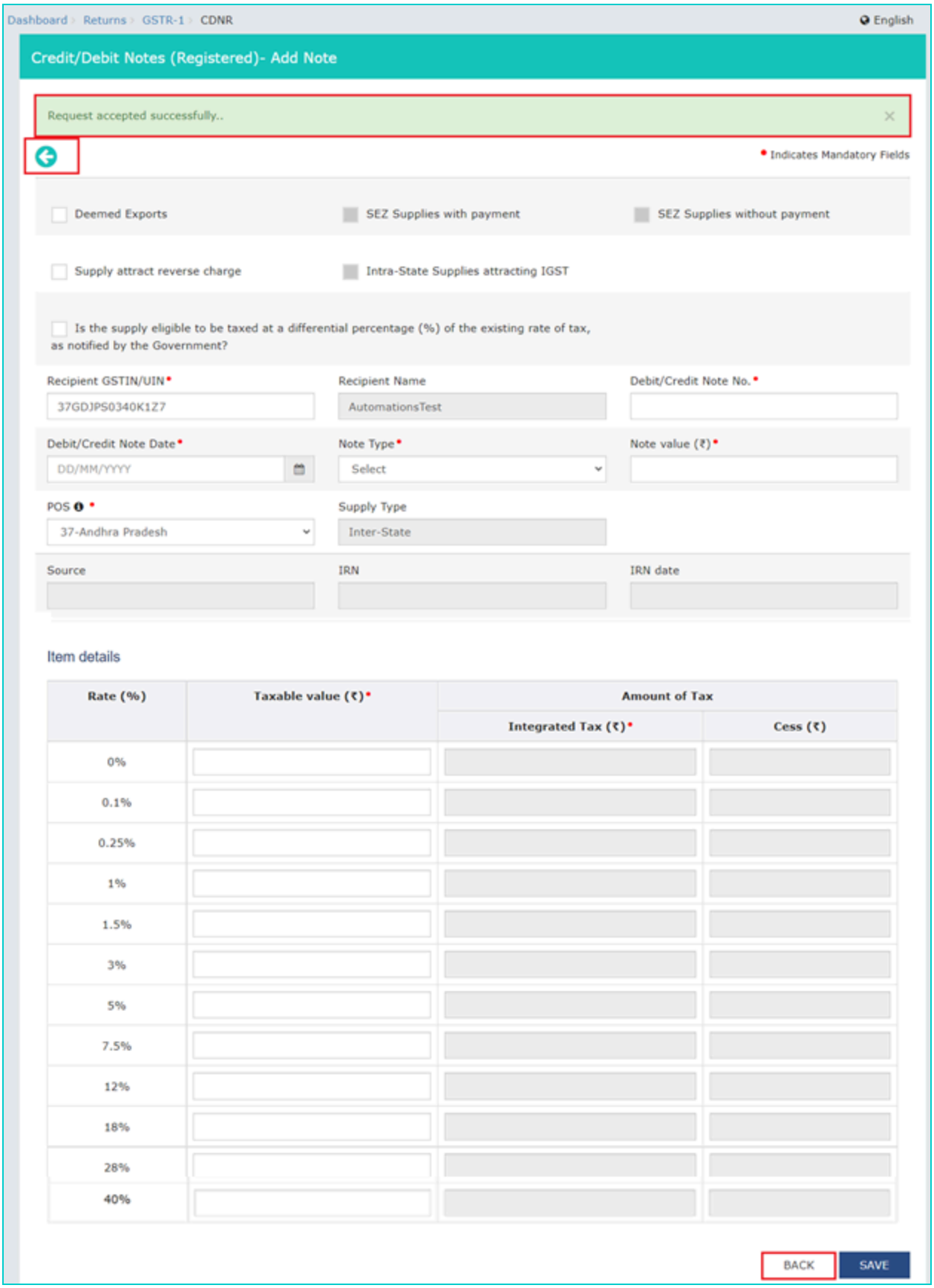
Note: On entering UIN number in Recipient GSTIN/UIN field, the Deemed Export, Supply attract reverse charge, SEZ Supply with payment, SEZ Supply without payment and Intra-state supplies attracting IGST checkboxes will be automatically disabled.



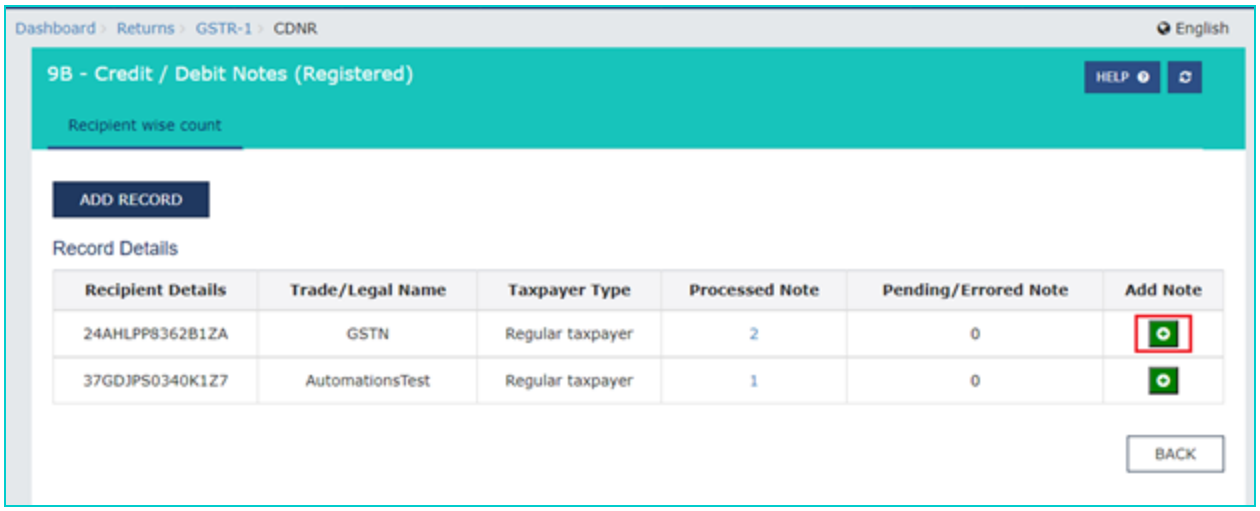
6.9. Click the **SAVE** button to save the details.



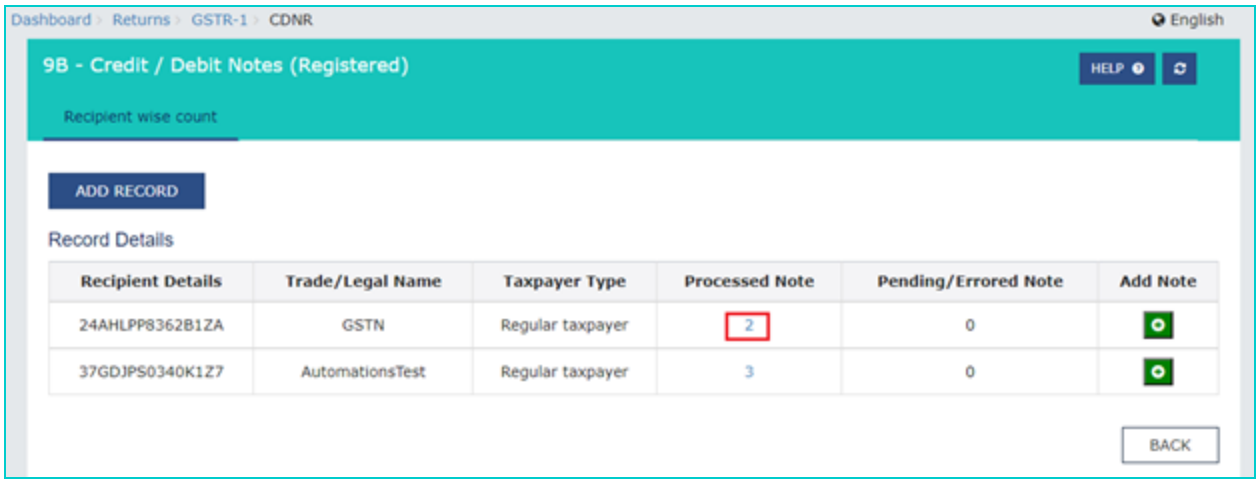
Note: Add Note page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to Recipient wise count tab page.



6.10. You will be directed to the previous page. You can add note of the particular receiver by clicking on the green button in the Add Note column. Click the BACK icon/button to go back to the Form GSTR 1.

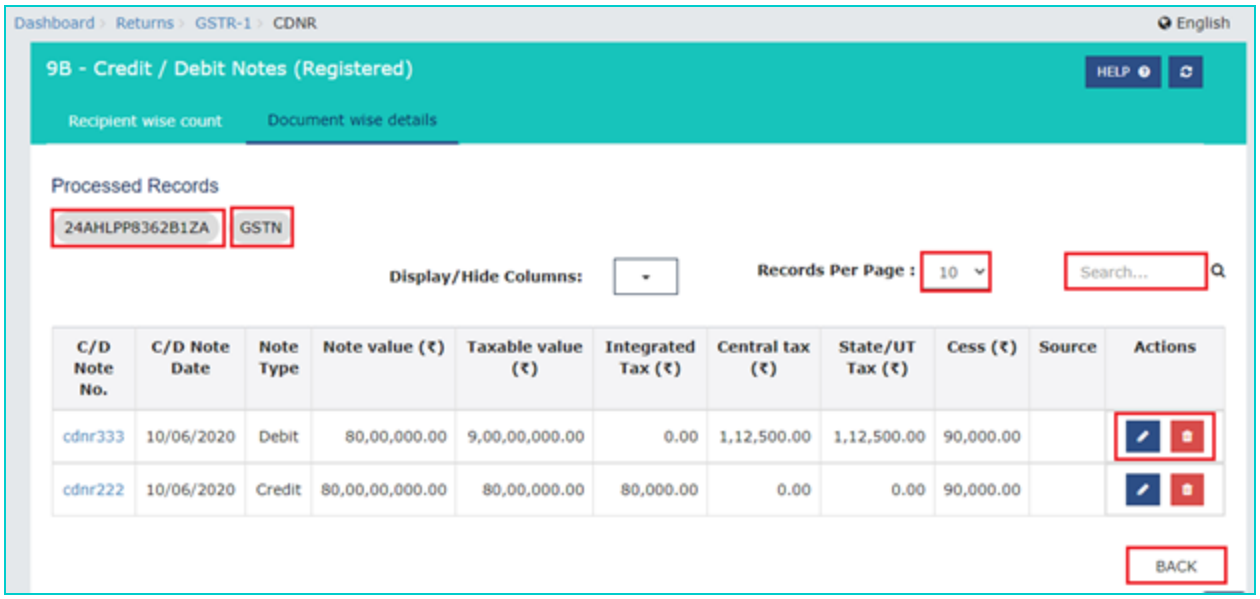


6.11. Click on hyperlink of Processed Note count to edit processed notes.
Note: Follow similar steps for to edit Pending/Errored Note.

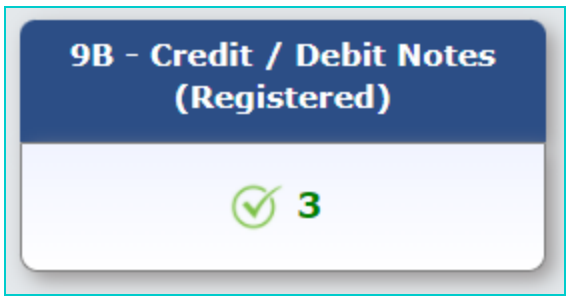


6.12 Document wise details tab is displayed. Details of processed records added by taxpayer like recipient details, legal name and note details will be displayed. Click the BACK button to go to Recipient wise count page.
Note:

- Click on Records Per Page drop-down to view up to 50 records per page.
- You can also search for a particular invoice using the Search field.



6.13. You will be directed to the GSTR-1 landing page and the 9B- Credit/ Debit Notes (Registered) tile in GSTR-1 will reflect the number of credit/debit notes added.



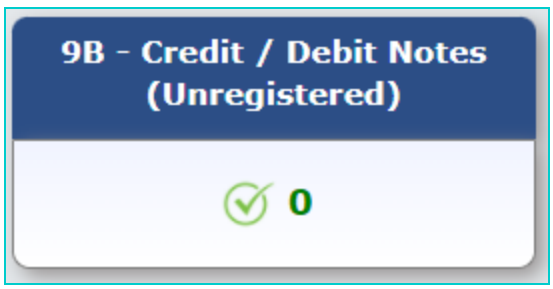
Click here to go back to main menu

Table 9B - Credit / Debit Notes (Unregistered)

Note: Data can also be auto-populated from E-invoices option in the table 9B – Credit/Debit notes (Unregistered) – CDNUR. Refer to section ‘C’ to know more about auto-population of data records in GSTR-1.

To add details of credit or debit notes or refund vouchers issued to unregistered persons and for export invoives, perform the following steps:

7.1. Click the **9B - Credit / Debit Notes (Unregistered)** tile to enter the details of credit or debit notes issued to the unregistered recipients.

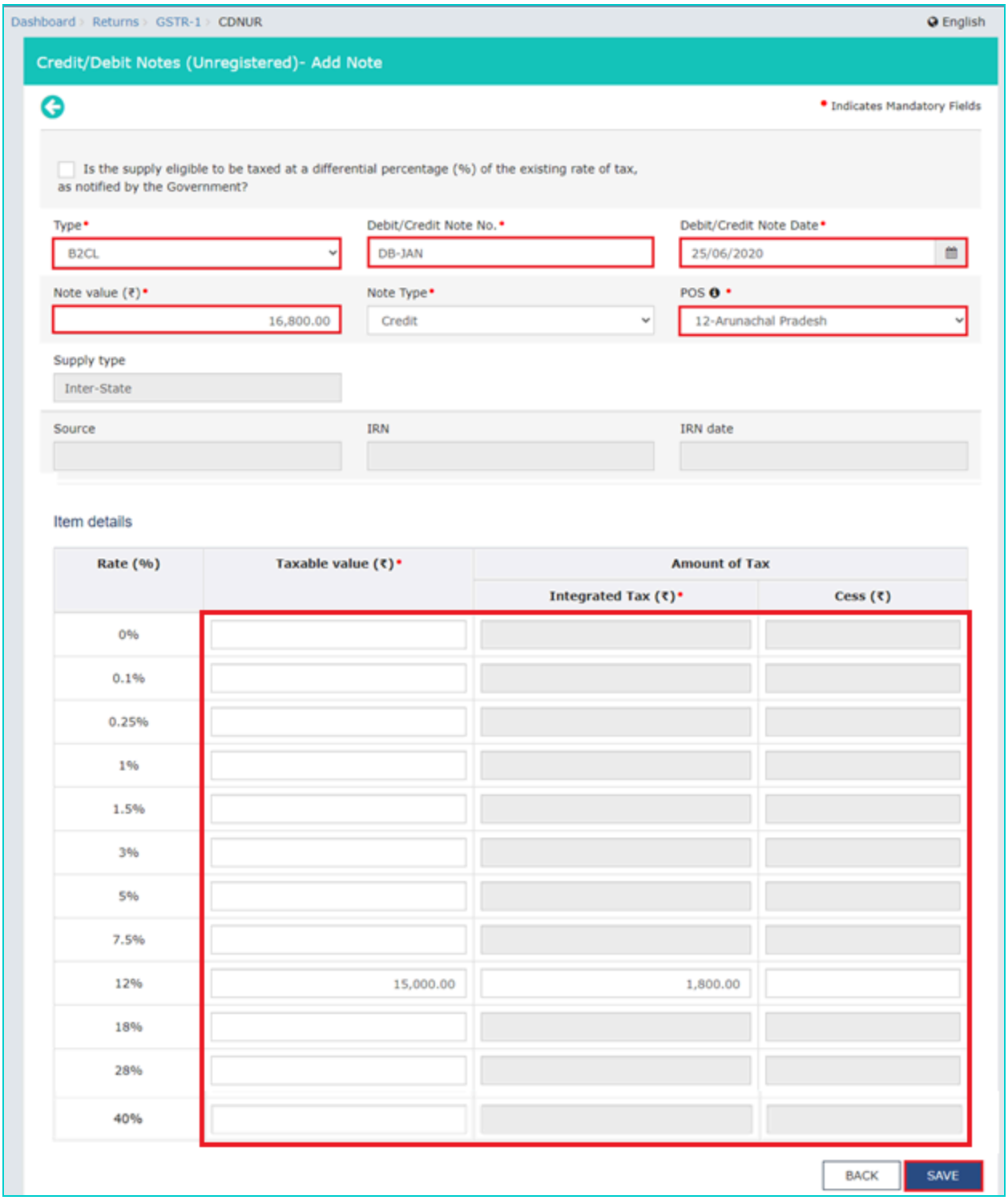


7.2. The **Credit/Debit Notes (Unregistered) - Summary** page is displayed. Click the **ADD DETAILS** button to add credit or debit note.



7.3. The **Credit / Debit Notes (Unregistered) – Add Note** page is displayed. Select the checkbox provided **Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.
7.4. From the Type drop-down list, select the appropriate choice like B2CL, exports without payment and exports with payment.
7.5. In the **Debit/Credit Note No**. field, enter the debit or credit note number.
Note: A Debit or Credit Note number should be unique for a given Financial Year (FY).
7.6. In the **Debit/Credit Note Date** field, enter the date on which the debit or credit Note was issued.
Note: The date should be before the end date of the tax period.
7.7 In the **Note Value** field, enter the value of the note.
7.8. From the **Note Type** drop-down list, select whether the details are added for a Debit or Credit Note.
7.9. In **Credit/Debit Notes (Unregistered)** if UR type is **B2CL**, then POS will be inter-state always. In case if UR type is **Exports**, then POS filed will not be shown, Hence, supply type will be always inter-state and non-editable. Notice, fields for Integrated Tax appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess** field, enter the cess amount.
Note: The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

7.10. Click the **SAVE** button to save the details.

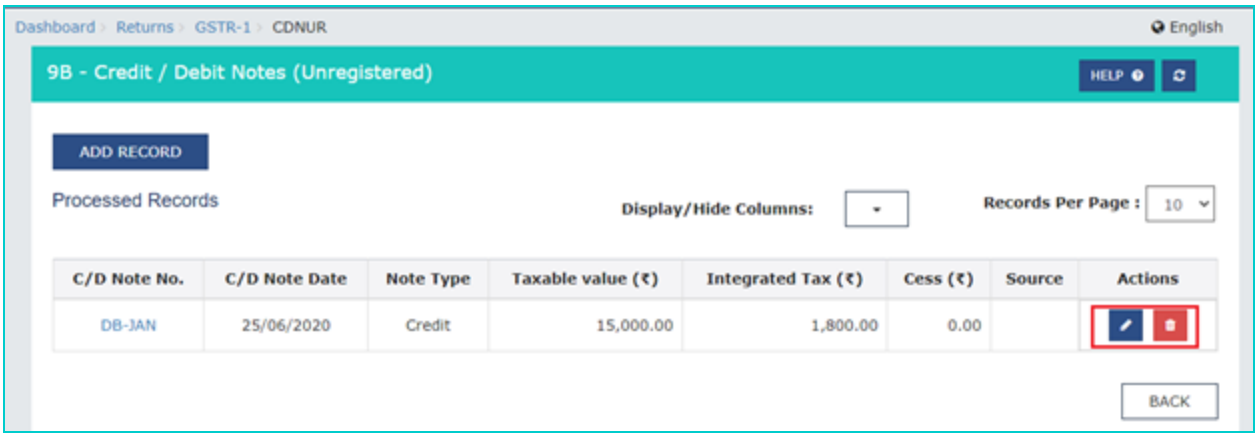


Note: Add Note page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to Processed Records page.

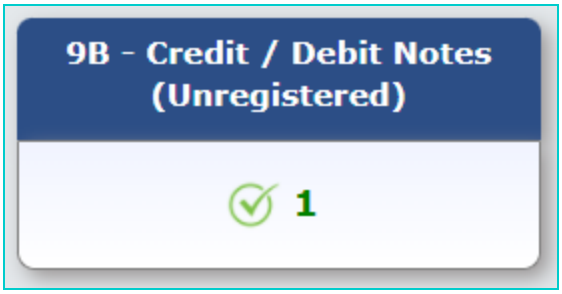
7.11. Click the BACK button to go back to the Processed Records page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



7.12. You will be directed to the GSTR-1 landing page and the **9B- Credit/ Debit Notes (Unregistered)** tile in GSTR-1 will reflect the number of credit/debit notes added along with, Total Taxable Value and tax amount which will be the net of debit notes and credit notes.

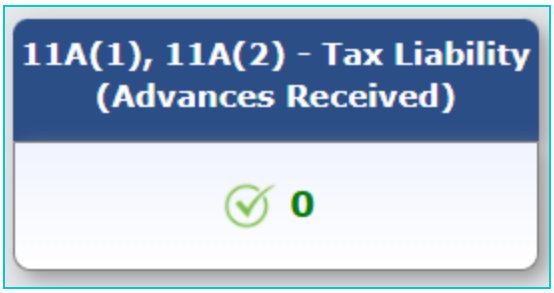


Click here to go back to main menu

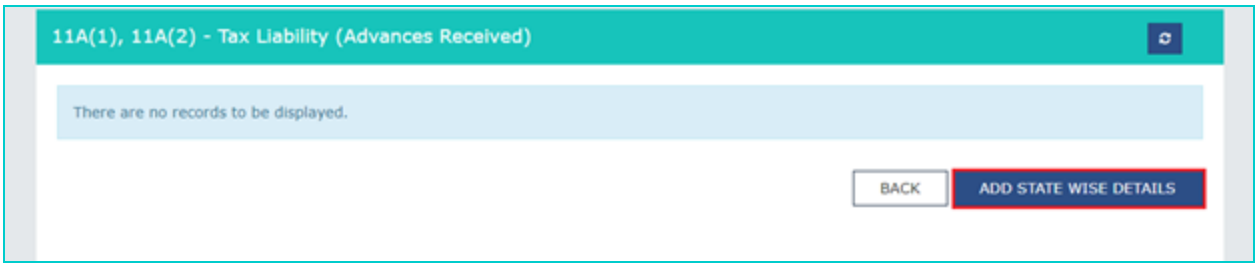
Table 11A(1), 11A(2) - Tax Liability (Advances Received)

To add details of **Tax Liability (Advances Received)** arising on account of Time of Supply without issuance of Invoice in the same period, perform the following steps:

8.1. Click the **Tax Liability (Advances Received)** tile to enter the tax liability details

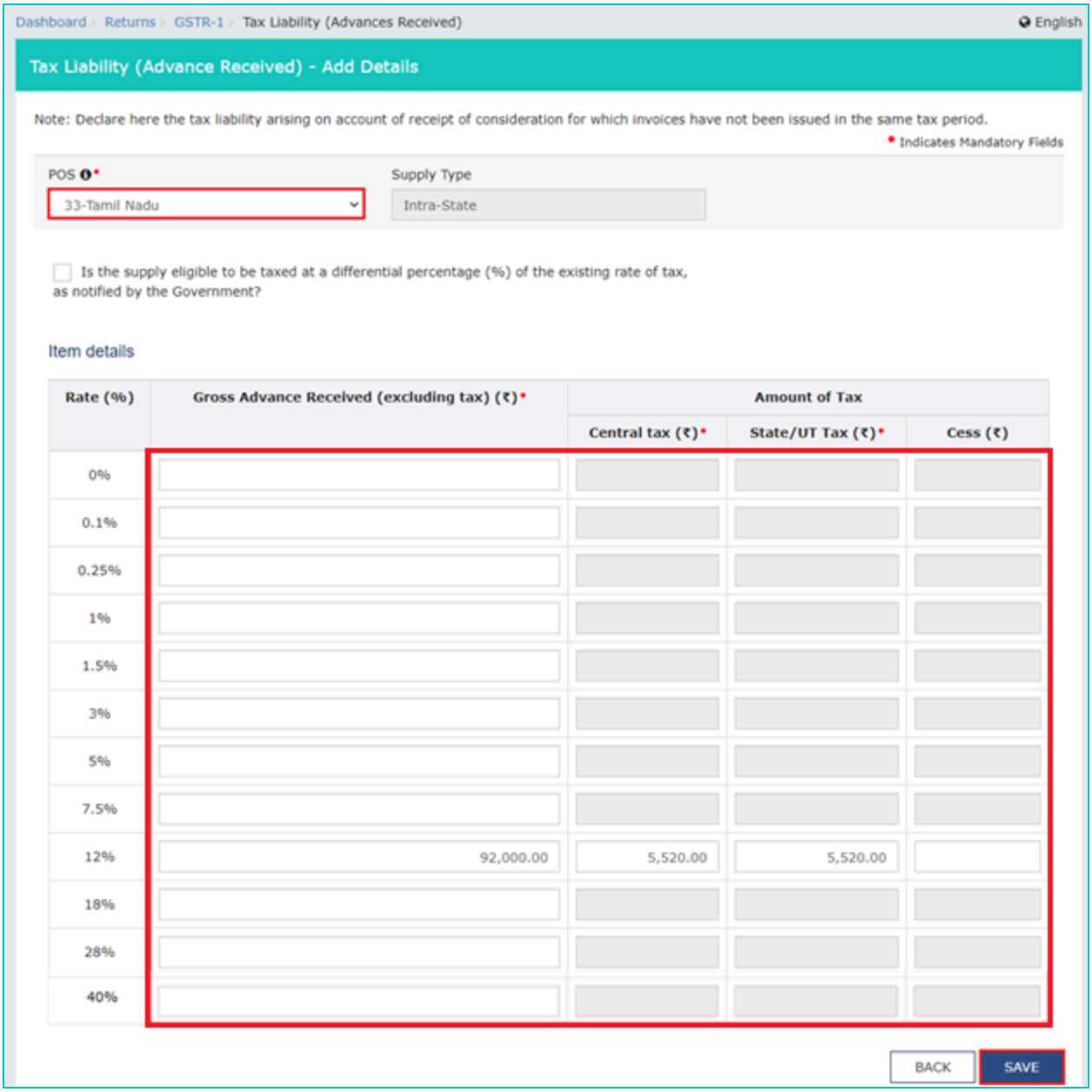


8.2. The **Tax Liability (Advance Received) – Summary** page is displayed. Click the **ADD STATE WISE DETAILS** button to add the advance tax receipt and related liability details.

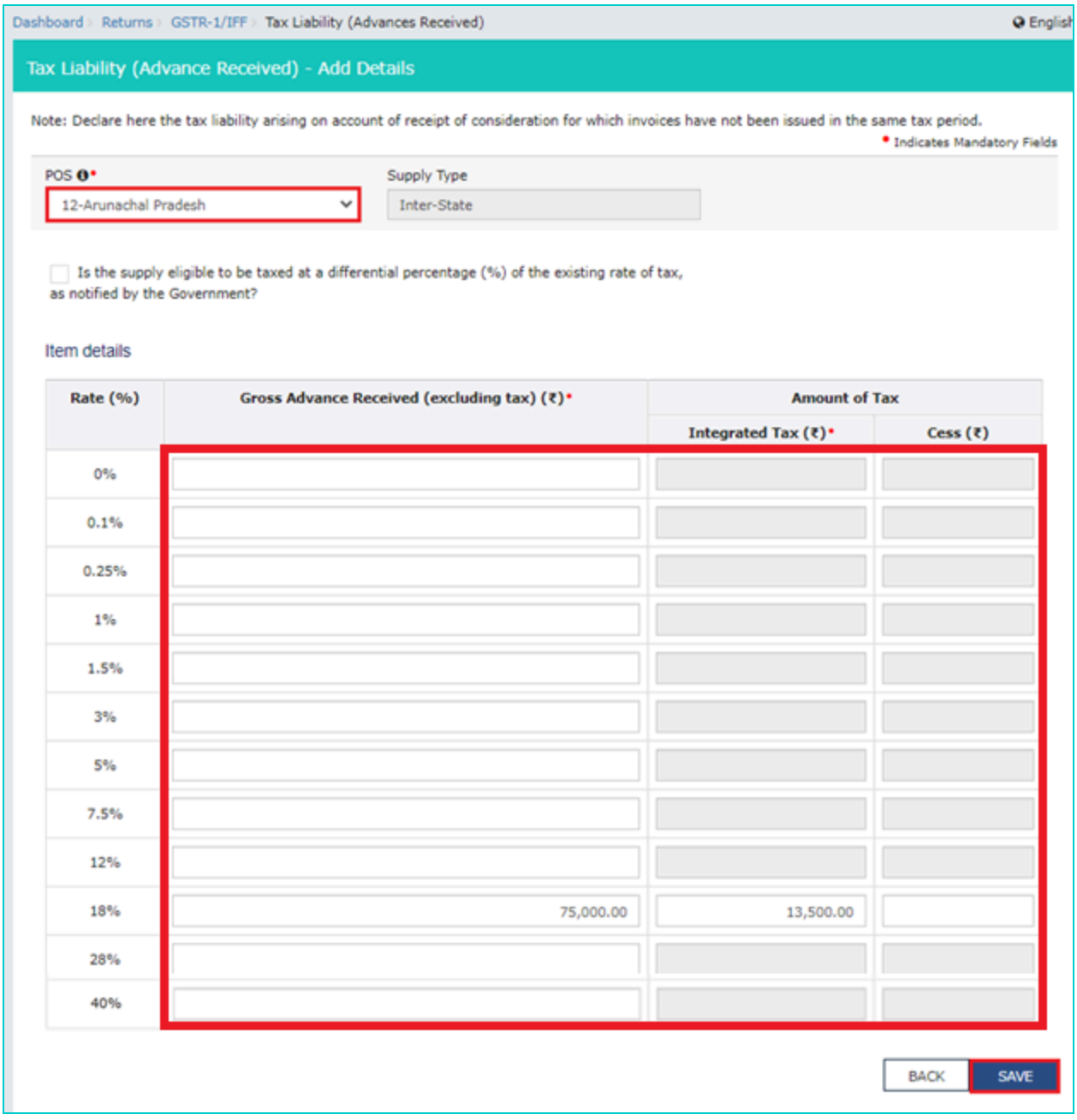


8.3. In the **POS** field, select the State code of the place of supply applicable for the advances received. .
Note: Based on the state code selected, **Supply Type** column would be auto-populated as Inter-state or Intra-state.

8.3 (a) **In case of Intra-State transaction:** Notice, fields for Central Tax, State/UT Tax & CESS will appear in the screen. In the **Gross Advance Received** field, enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%). In the **Central Tax, State/UT Tax** field, system will auto-populate the Central Tax and State/UT Tax amount. The same will be editable. In the **CESS** field, enter the CESS amount.

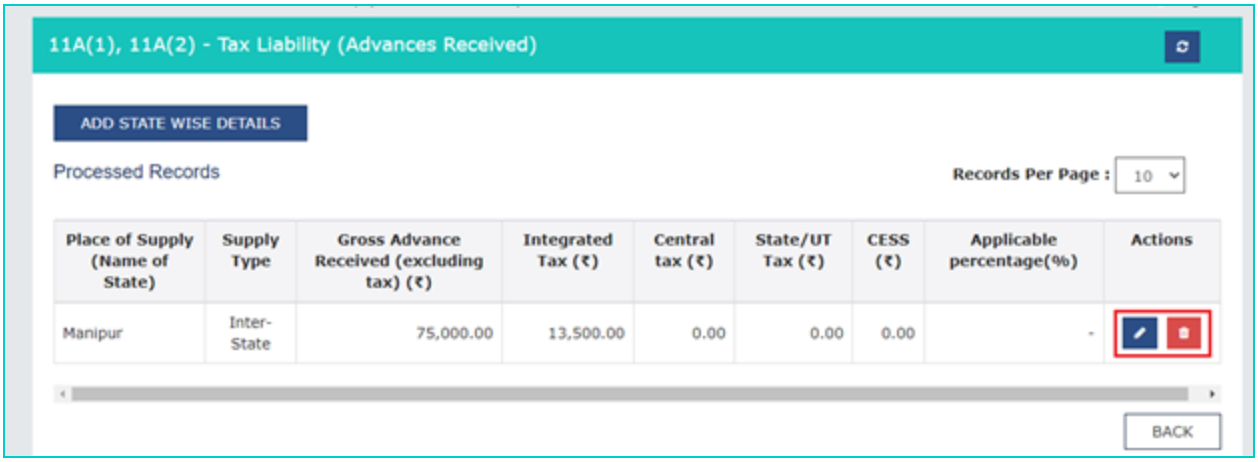


8.3 (b) **In case of Inter-State transaction:** Notice, fields for Integrated Tax & CESS will appear in the screen. In the **Gross Advance Received** field, enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%). In the **Integrated Tax** field, system will auto-populate the Integrated Tax amount. This will be an editable field. In the **CESS** field, enter the CESS amount.
8.4. Click the **SAVE** button.

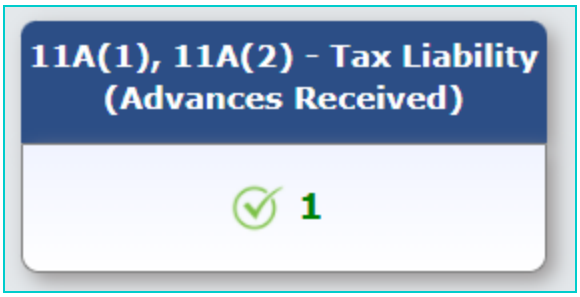


Note: Add Details page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to Processed Records page.
8.5. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.
Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



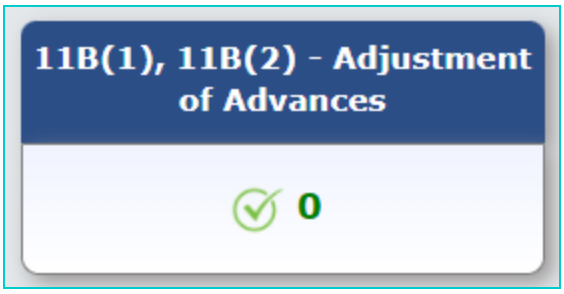
8.6. You will be directed to the GSTR-1 landing page and the **Tax Liability (Advance Recieved)** tile in GSTR-1 will reflect the updated total Gross Advance Received and Total Tax Liability.



Click here to go back to main menu

Table 11B(1), 11B(2) - Adjustment of Advances

To fill details of **Adjustment of Advances** on invoices issued in the current period, perform the following steps.
9.1. Click the **11B(1), 11B(2)- Adjustment of Advances** tile to enter the details of tax already paid on invoices issued in the current period.

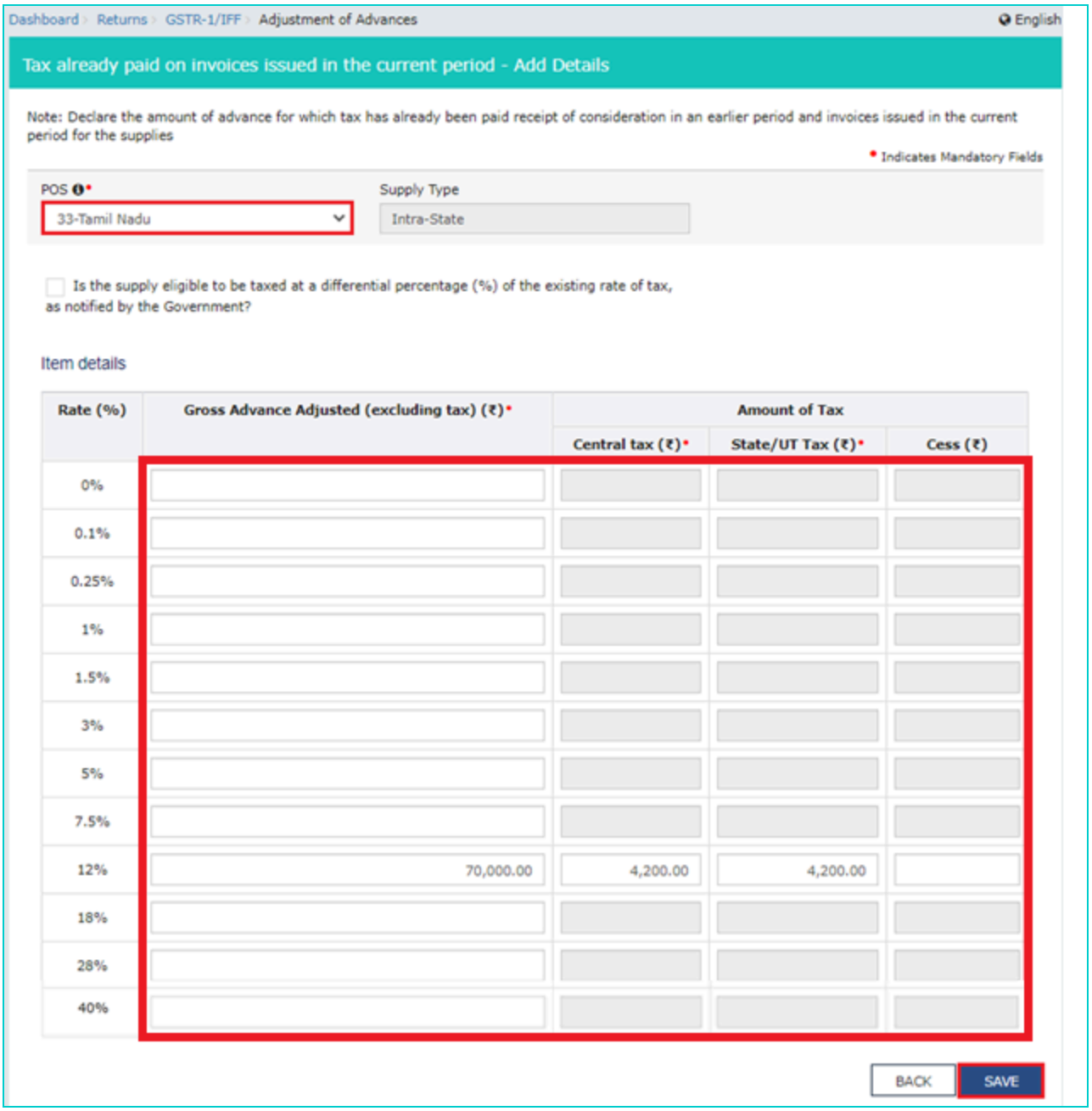


9.2. The **Tax already paid on invoices issued in the current period – Summary** page is displayed. Click the **ADD STATE WISE DETAILS** button to add details for invoices issued in the current period on which tax has already been paid.



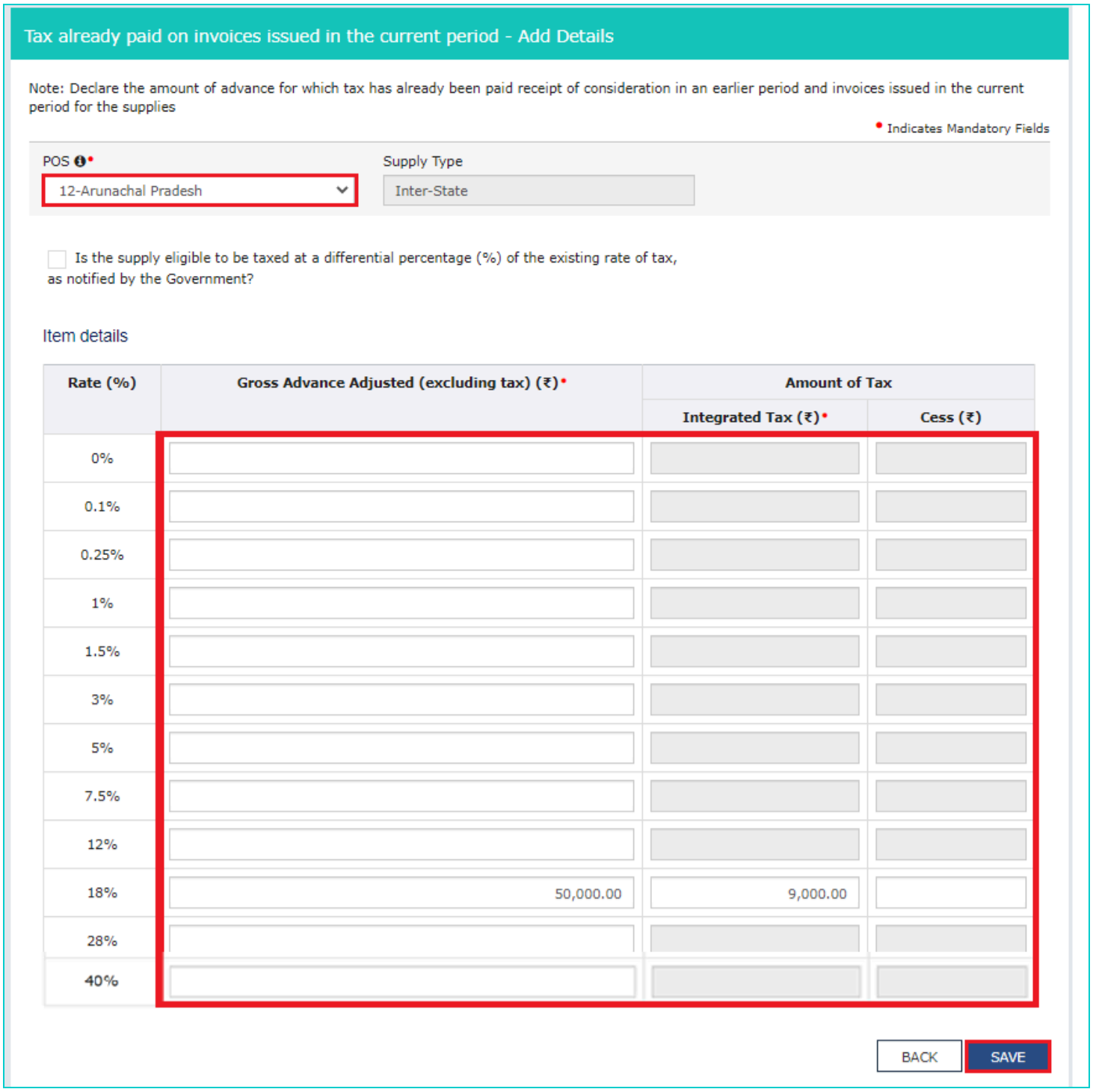
9.3. The **Tax already paid on invoices issued in the current period - Add Details** page is displayed. Select the **POS** from the drop-down list.

9.3 (a) **In case of Intra-State transaction:** Notice, fields for Central Tax, State/UT Tax & CESS will appear in the screen. In the **Gross Advance Adjusted (excluding tax)** field, enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%). In the **Central Tax, State/UT Tax** field, system will auto-populate the Central Tax and State/UT Tax amount. The same will be editable. In the **CESS** field, enter the CESS amount.



9.3 (b) **In case of Inter-State transaction:** Notice, fields for Integrated Tax & CESS will appear in the screen. In the **Gross Advance Adjusted** field, enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%). In the **Integrated Tax** field, system will auto-populate the Integrated Tax amount. This will be an editable field. In the **CESS** field, enter the CESS amount.

9.4. Click the **SAVE** button.

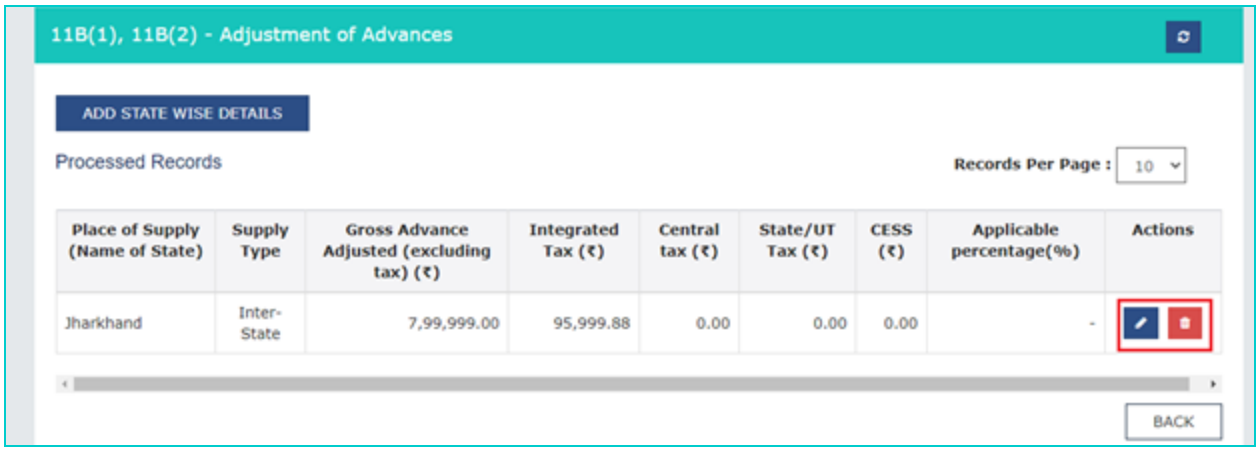


Note: Add Details page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to Processed Records page.

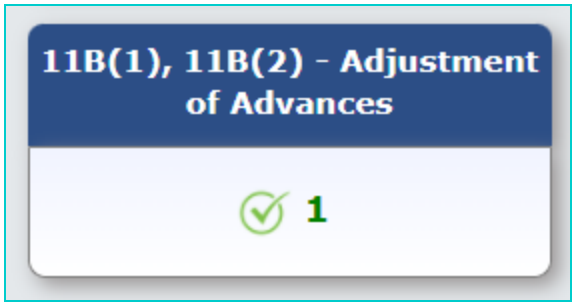
9.5. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



9.6. You will be directed to the GSTR-1 landing page and the **Adjustment of Advances** tile in GSTR-1 will reflect the updated total Gross Advance Adjusted and Total Tax Liability.



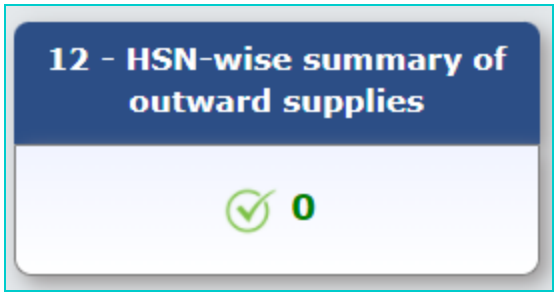
[Click here to go back to main menu]

Table 12 - HSN-wise-summary of outward supplies - Before May'21

To furnish the **HSN-wise summary** of outward supplies, along with quantitative details, before May'21, perform the following steps:

11.1. Click the **HSN-wise summary of outward supplies** tile to furnish the summarized details of all outward supplies, HSN-wise, along with quantitative details.

Note: You can import the data from e-Way Bill (EWB) System by clicking on the **IMPORT EWB DATA** button. To view step-by-step instructions on how to do this, click here.

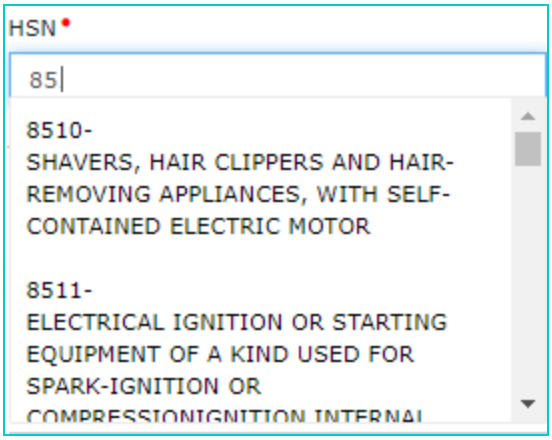


11.2. The **HSN summary of outward supplies – Add/Edit Details** page is displayed.

11.3. In the **HSN** field, enter the HSN/SAC code of the outward supplies.

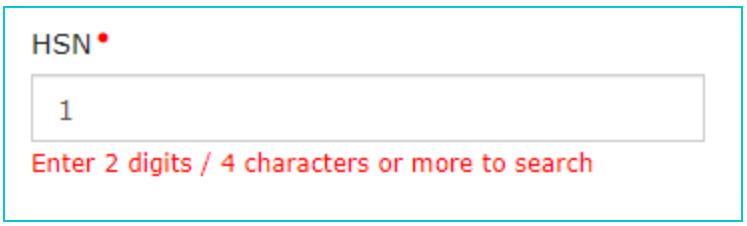
Note1:

Taxpayer can select HSN code by entering at least 2 digits or 4 characters in the field for HSN. When taxpayer enters digits/characters in HSN field, related details will appear in the drop-down list. Taxpayer can select the relevant HSN code from the drop down and description will be auto-populated.



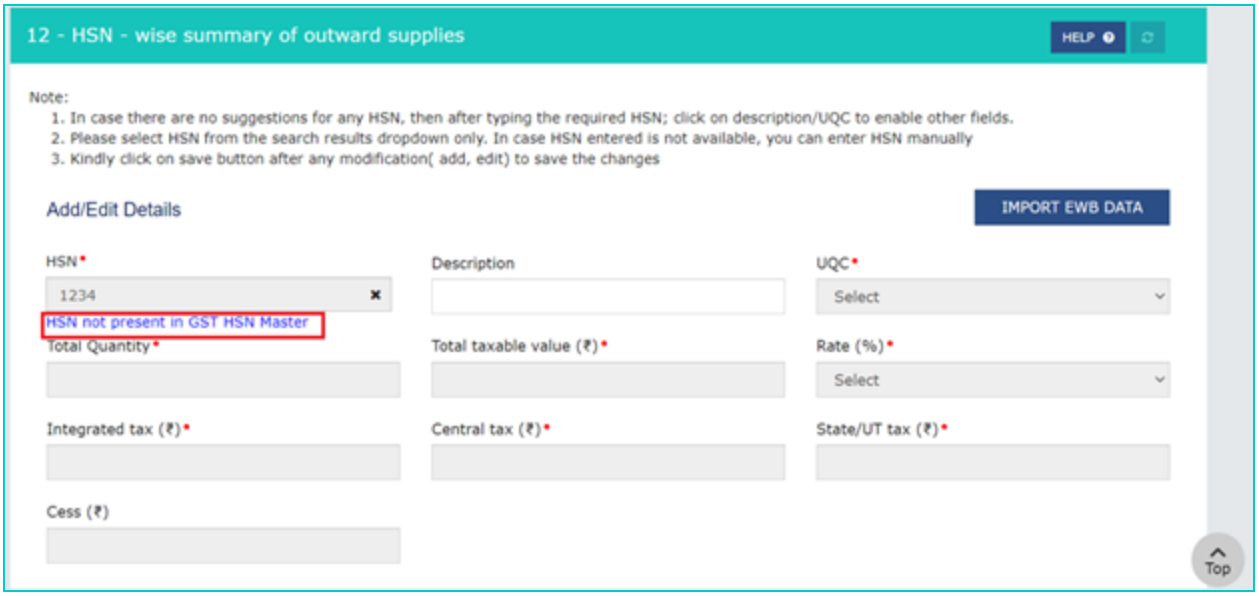
Note2:

If only one digit of HSN is entered, an error message will appear.



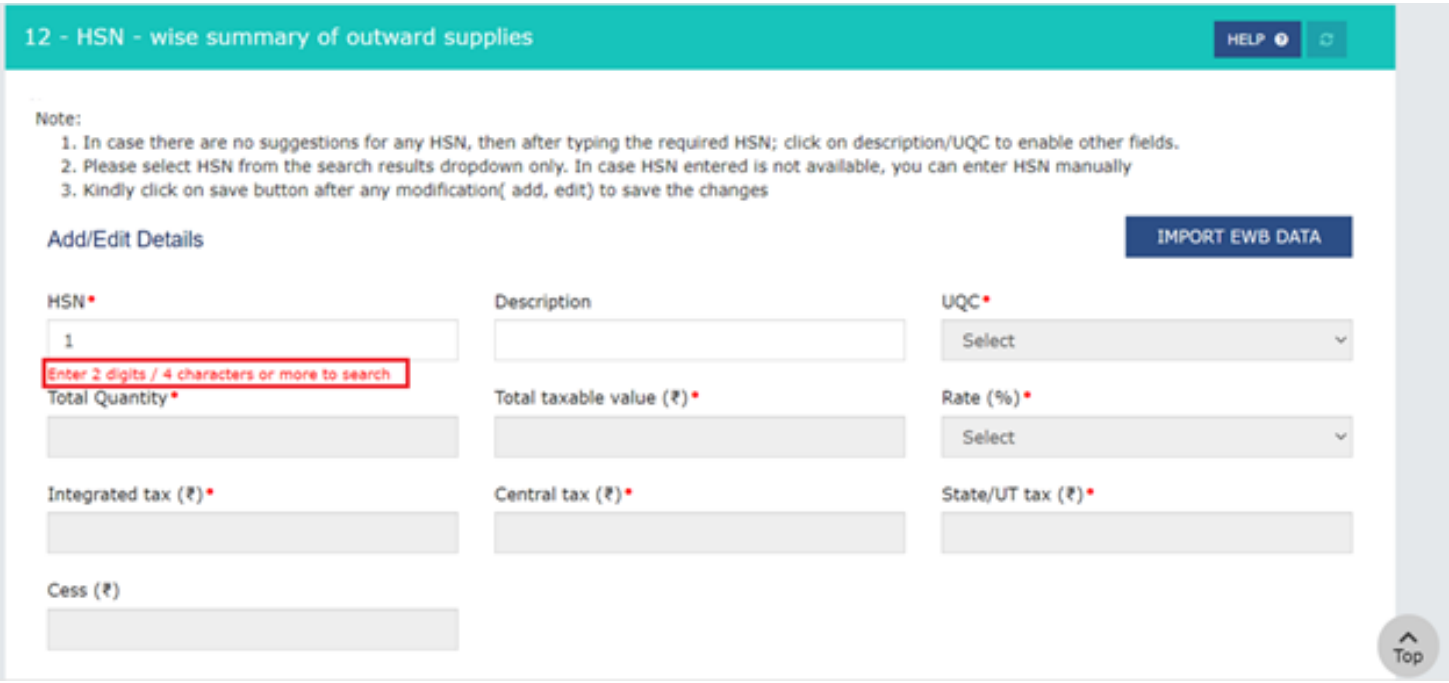
Note3:

If the user enters an invalid HSN, an error message will appear. The user can still add the record with the entered HSN which is not available in the field.



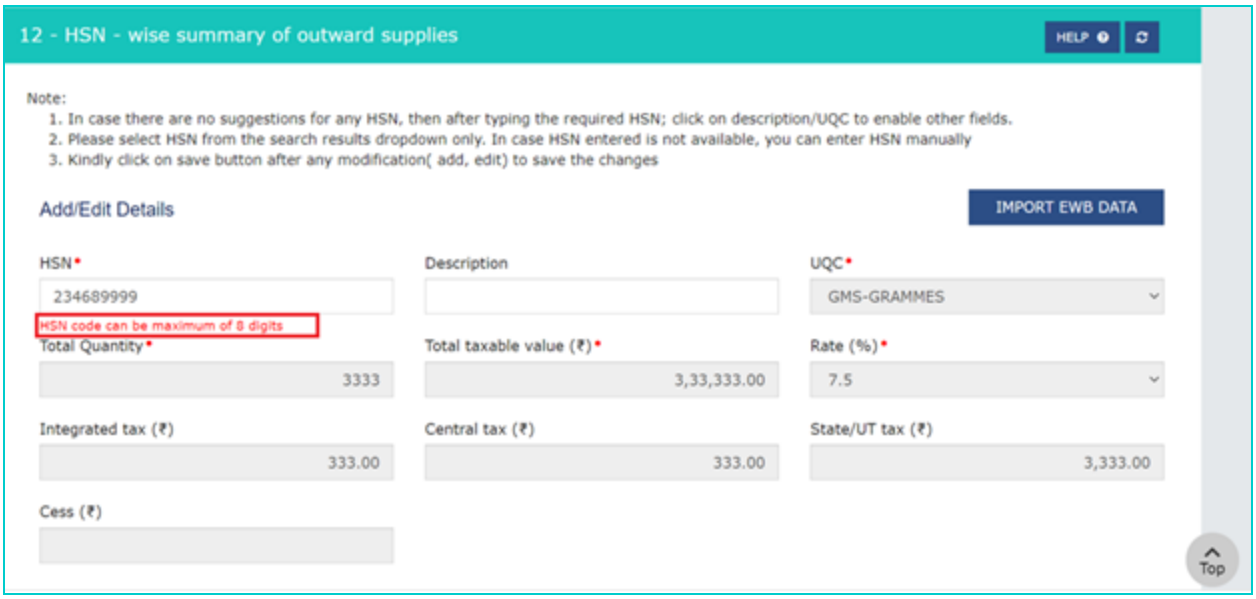
Note4:

- If the user enters a single digit in HSN, an error message will appear.



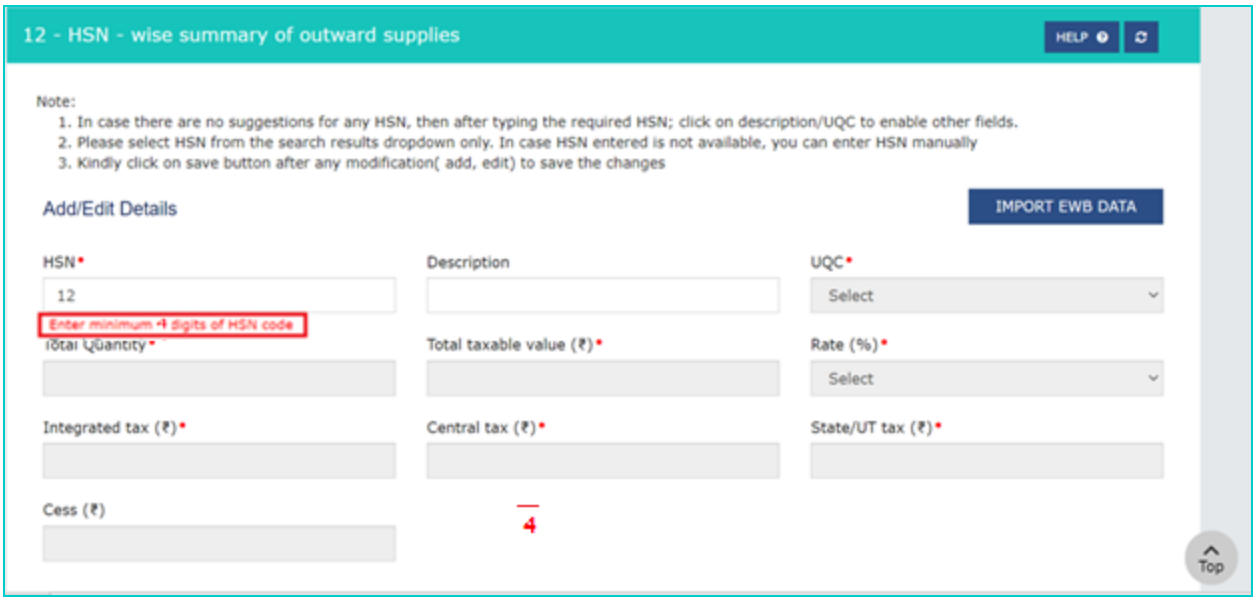
Note5:

- If the user enters more than 8 digits in the HSN, an error message will appear.

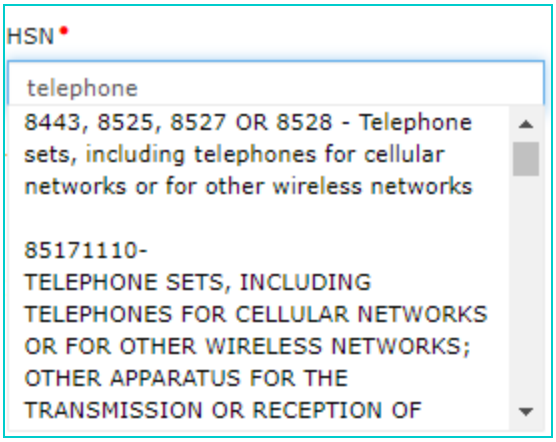


Note6:

- If a taxpayer, whose turnover is more than 5 crores, enters less than 6 digits of HSN, an error will appear.



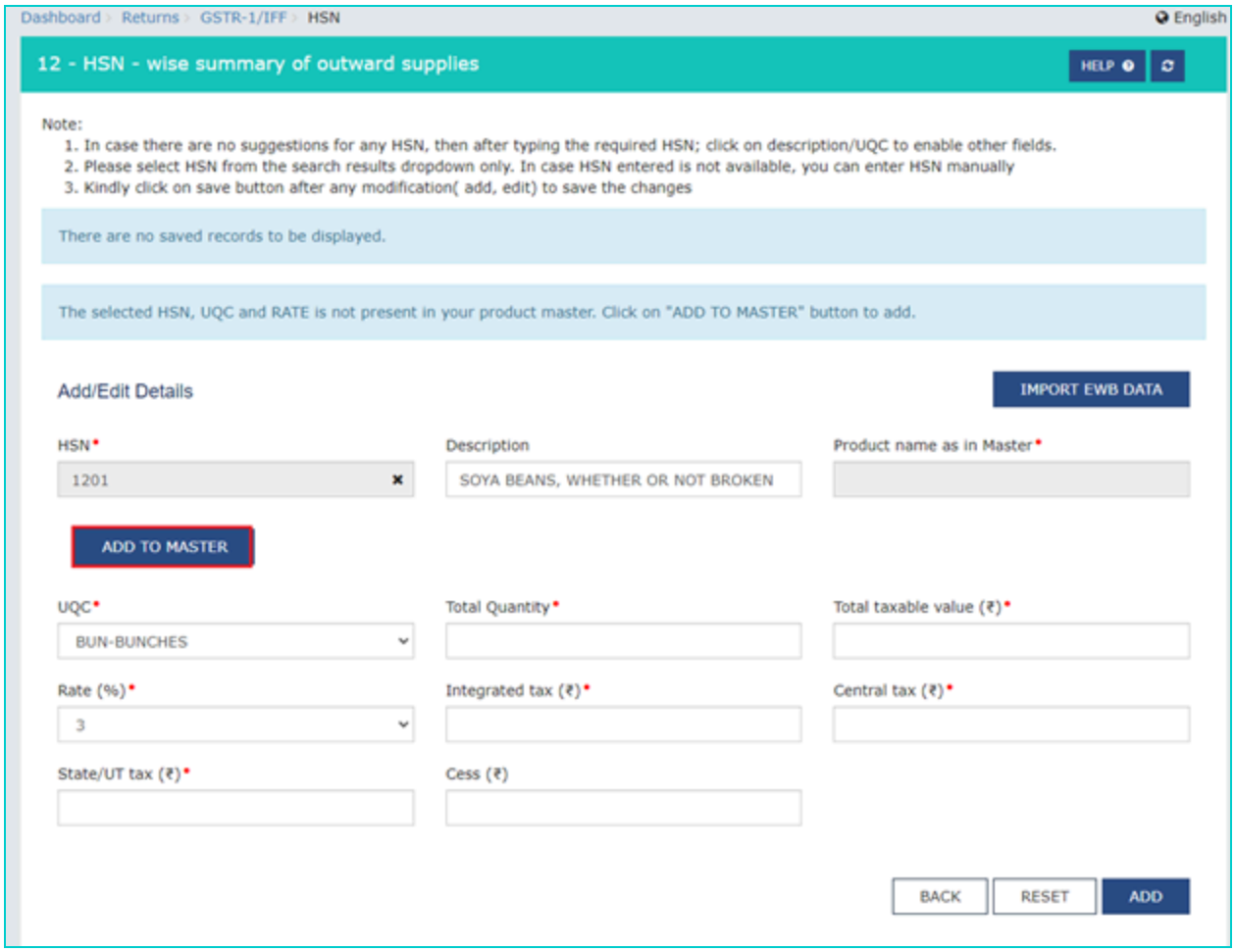
Taxpayer can search HSN code by description also. For Example: If taxpayer enters Telephone in HSN field, all HSN codes having Telephone in HSN description will come in drop-down list and taxpayer can select from available values.



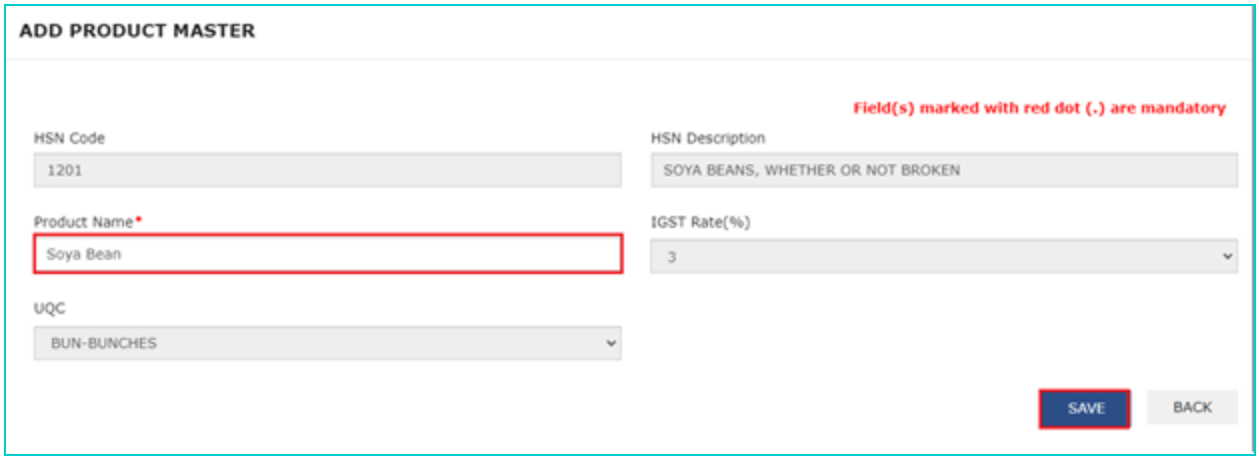
11.4. In the **UQC** field, select the appropriate Unique Quantity Code in the drop-down list.
11.5. In the **Total Quantity** field, enter the quantity.
11.6. In the **Total Taxable Value** field, enter the Total Taxable Value of the outward supply.
11.7. In the Rate field, select the Rate from the drop-down list.
11.8. After the UQC and Rate are selected an Add to Master button appears below the HSN field. From here, you can add the product to My Master.

Note 7:

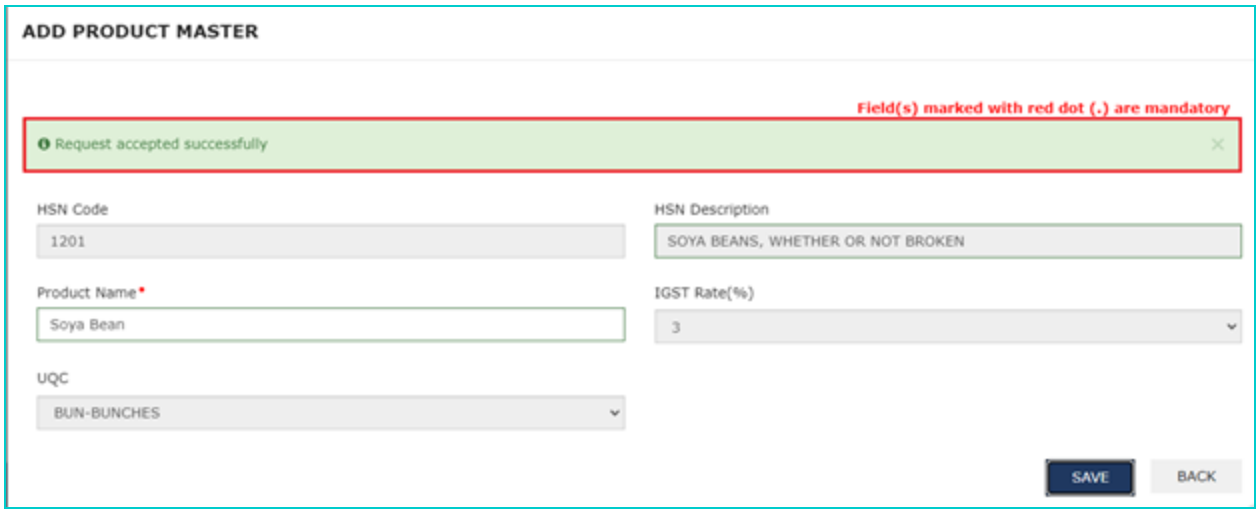
- Taxpayer can also make an entry for the HSN code manually in the HSN field, if he/she is unable to find the requisite HSN code in the drop down.
- The combination of HSN, UQC and Rate must be unique. GST Portal will not allow more than one entry with same HSN, UQC and Rate combination.
- For Example: If taxpayer has entered 1100 as HSN code, Kg as UQC and rate as 5%, they cannot add another entry with same HSN, UQC and rate. But he can add another entry with 1100 as HSN code, Kg as UQC and rate as 12%.



11.9. Click the Add to Master button. A pop-up titled Add Product Master appears. Enter the Product Name and click the Save button.



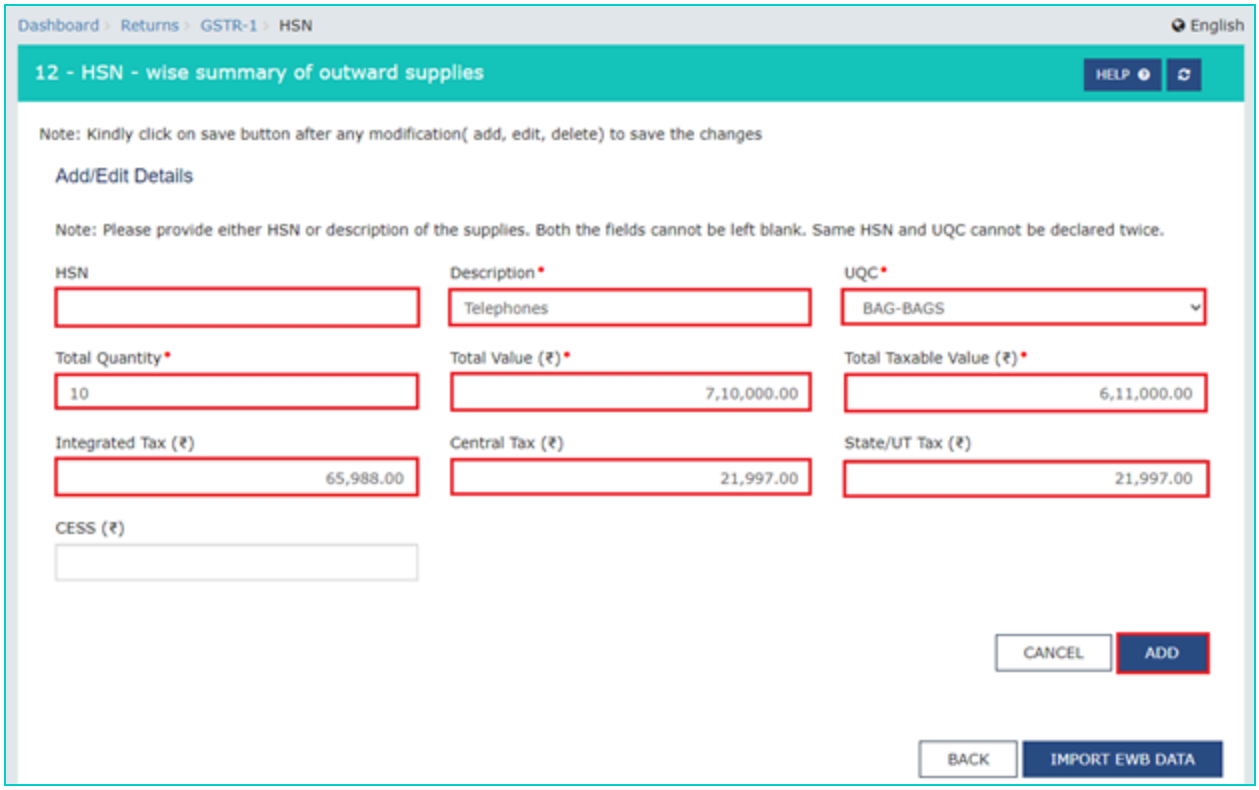
11.10. A success message will appear. Close the pop-up. The Product Name as saved in My Master will be auto-populated.



Note:

- The HSN data added here will now also be available in the Product Master table.
- If the product already exists in the Product master, the name of the product can be entered in the HSN field and the same will reflect in the drop-down. The HSN code, HSN escription, Product Name in master, UQC and Rate will then be auto-populated.

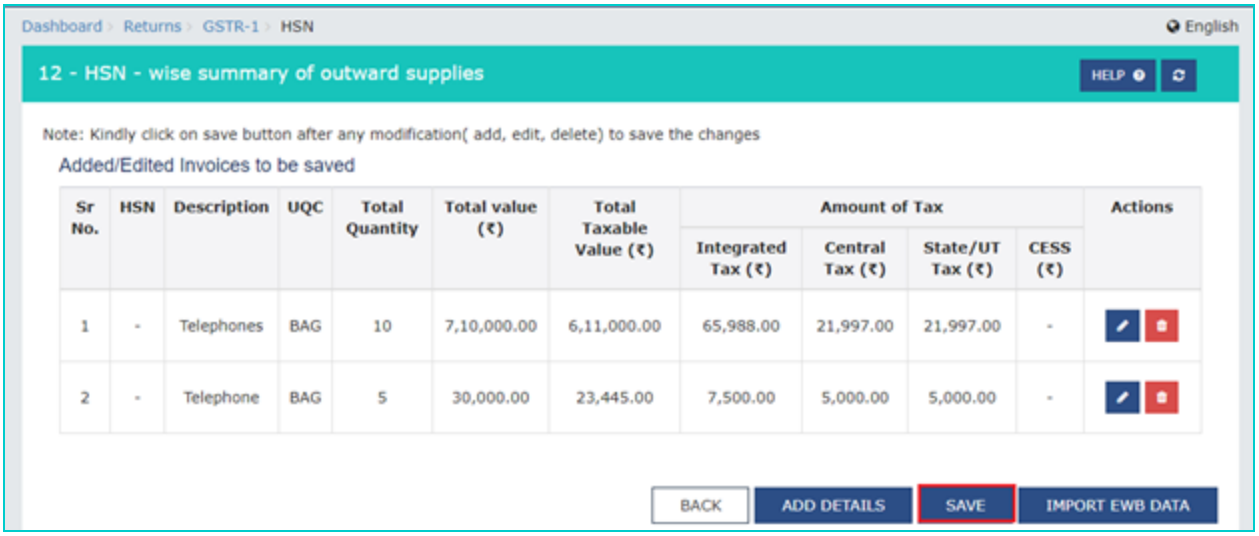
11.11. In the Integrated Tax and Cess field, enter the Integrated tax and the Cess amount.
11.12. In the Total Taxable Value field, enter the Total Taxable Value of the outward supply.
11.13. In the Central tax field, enter the Central tax amount.
11.14. In the State/UT tax field, enter the State/UT tax amount.
11.15. Click the **ADD** button.



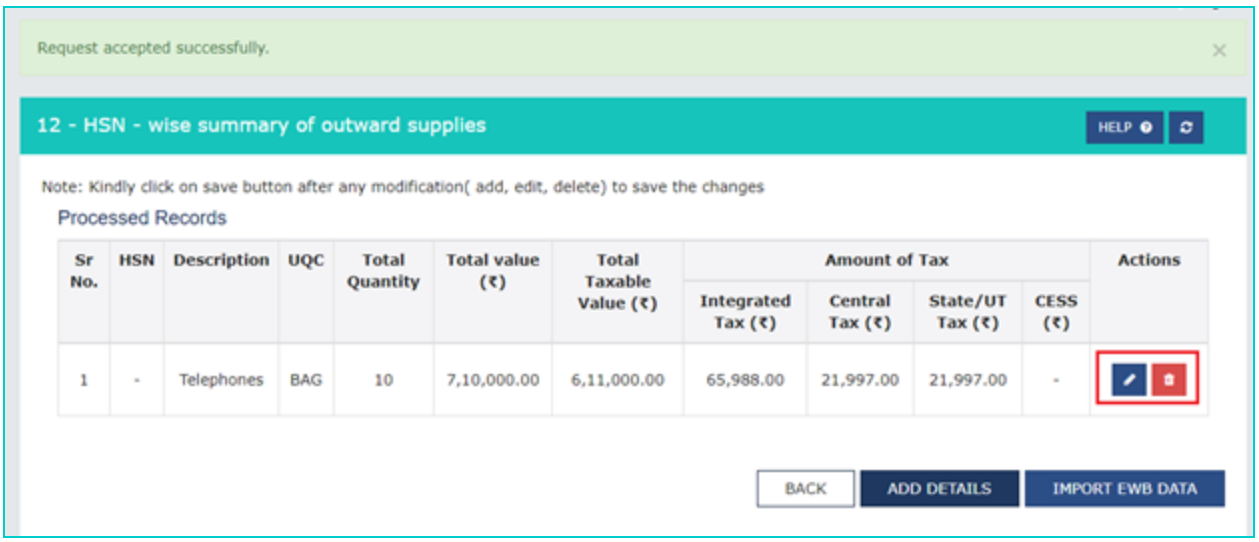
11.16. Once the ADD button is clicked, the added records are moved to Added/Edited Invoices to be saved section. Once all details are added, click the **SAVE** button.

Note:

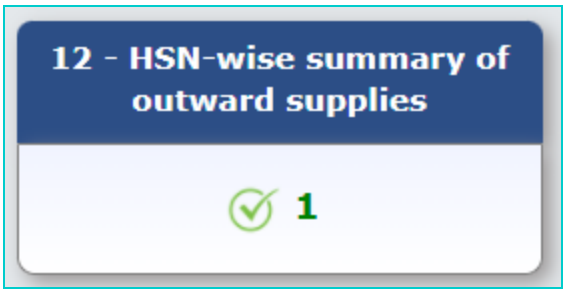
- You can click the EDIT button to edit the added details.
- You can click the DELETE button to delete the added details.
- You can click the RESET button to delete all the added details at one-go.
- You can add more HSN wise details by entering the HSN Code in HSN field.
- You can use Search feature to search for required details, which is applicable across all columns.
- To view records per page, select the required number of records from the Records Per Page drop-down list.
- To search in the list of added records, enter the relevant text/value in the Search field.



11.17. A message is displayed that Request accepted successfully. On click of save, records will move to processed table from added/edited invoices to be saved table. Click the **BACK** button to go back to the Form GSTR-1 page.



11.18. You will be directed to the Form GSTR-1 landing page and the **HSN summary of outward supplies** tile in Form GSTR-1 will reflect the number of invoices added along with Total Value, Total Taxable Value and Total Tax Liability.

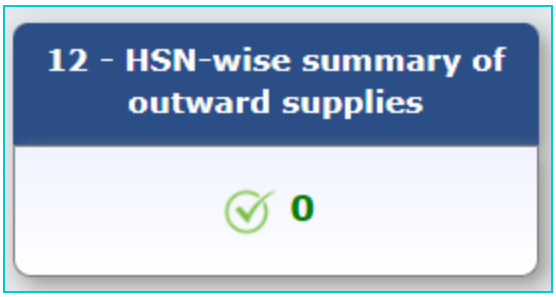


Click here to go back to main menu

Table 12 - HSN-wise-summary of outward supplies - From May'21 onwards till April'25

To furnish the HSN-wise summary of outward supplies along with rate and quantitative details, perform the following steps:
10.1. Click the HSN-wise summary of outward supplies tile to furnish the summarized details of all outward supplies HSN-wise along with rate and quantitative details.

Note: You can import the data from e-Way Bill (EWB) System by clicking on the **IMPORT EWB DATA** button. To view step-by-step instructions on how to do this, click here.



10.2. The **HSN summary of outward supplies – Add/Edit Details** page is displayed.

12 - HSN - wise summary of outward supplies

HELP

• Indicates Mandatory Fields

Note:

1. In case there are no suggestions for any HSN, then after typing the required HSN; click on description/UQC to enable other fields.
2. Please select HSN from the search results dropdown only. In case HSN entered is not available, you can enter HSN manually
3. Kindly click on save button after any modification(add, edit) to save the changes

There are no saved records to be displayed.

Add/Edit Details

DOWNLOAD HSN EXCEL

HSN•
Enter Product Name as in Master/HSN Code

Description

Product name as in Master

UQC•
Select

Total Quantity•

Total taxable value (₹)•

Rate (%)•
Select

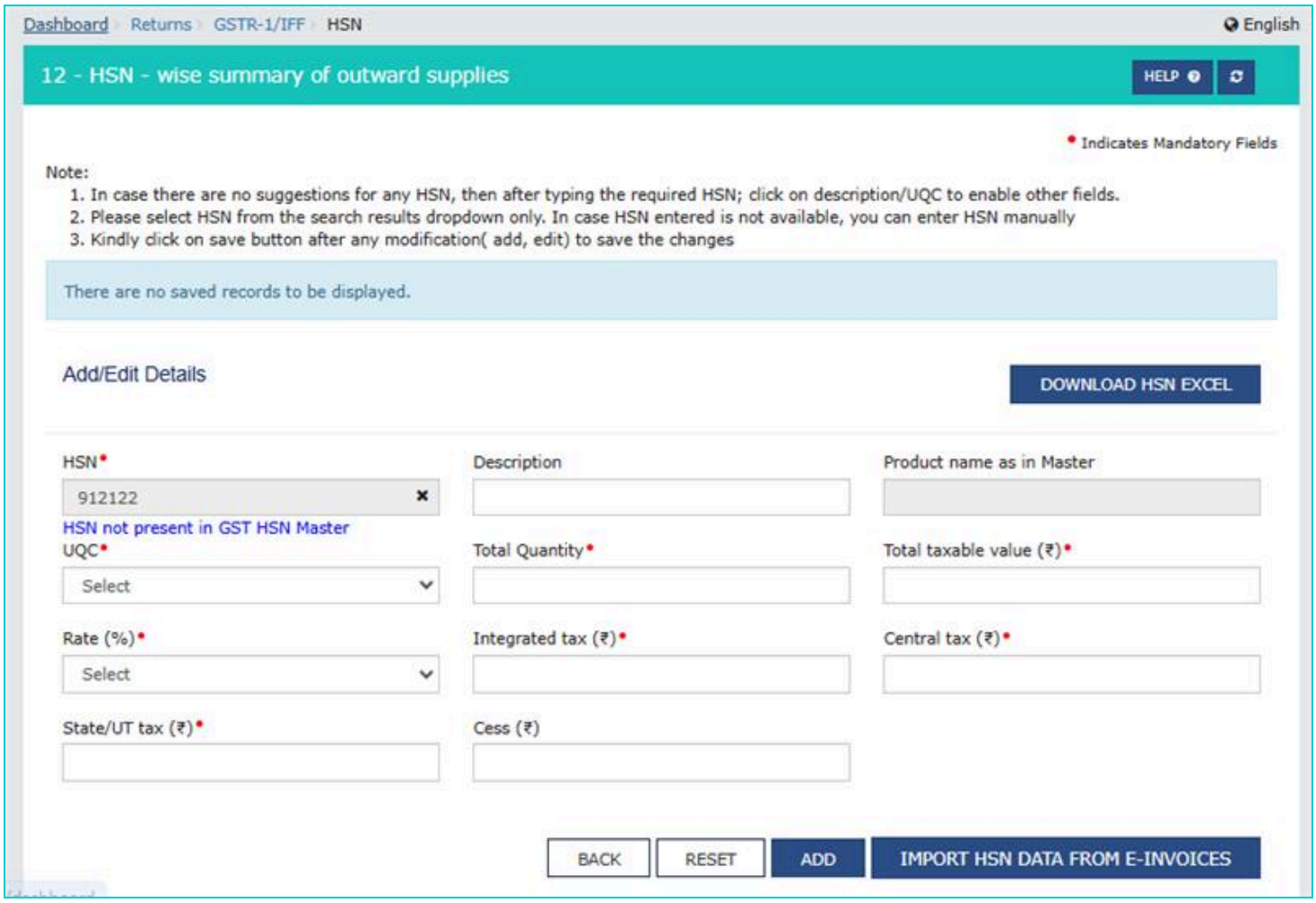
Integrated tax (₹)•

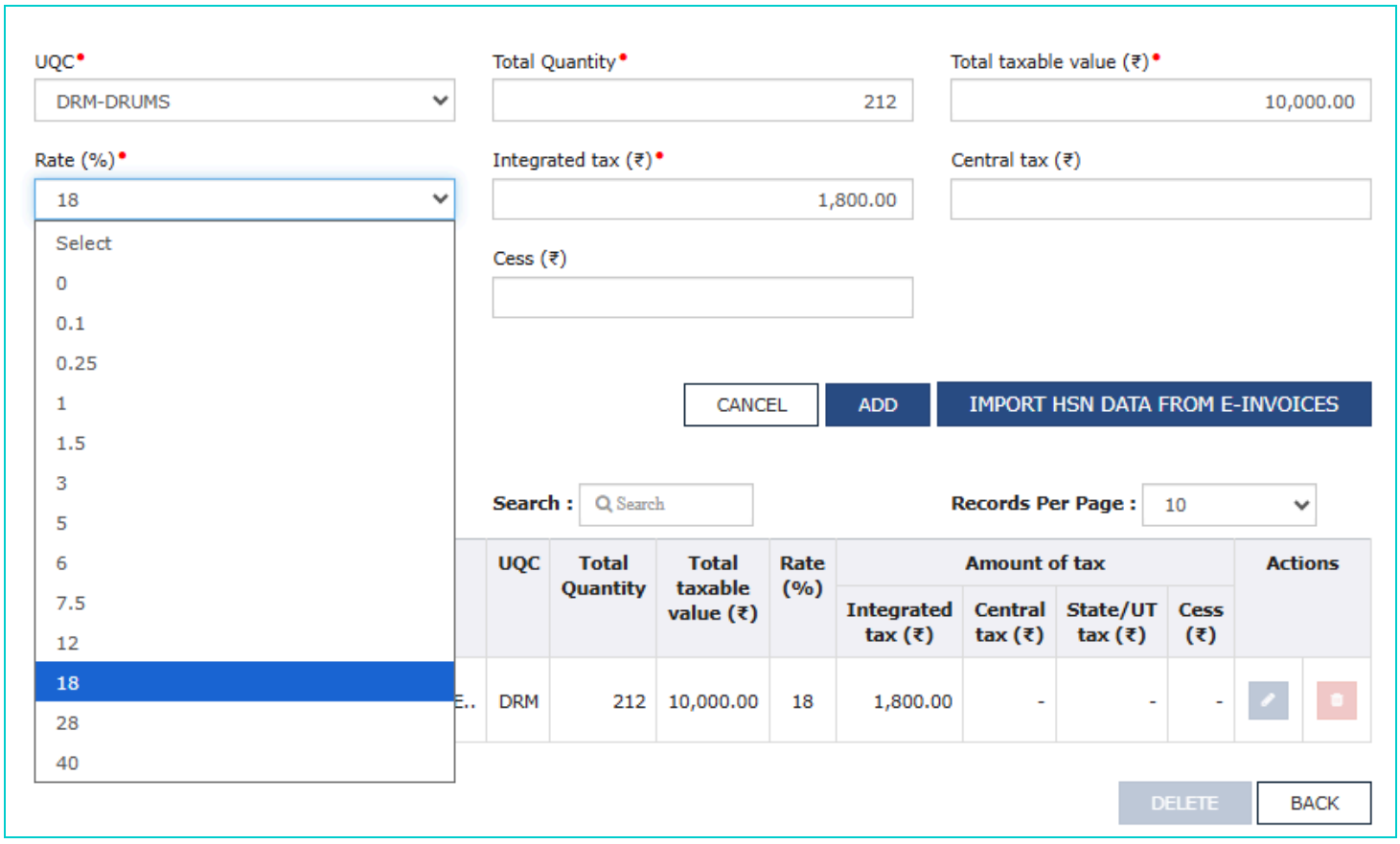
Central tax (₹)•

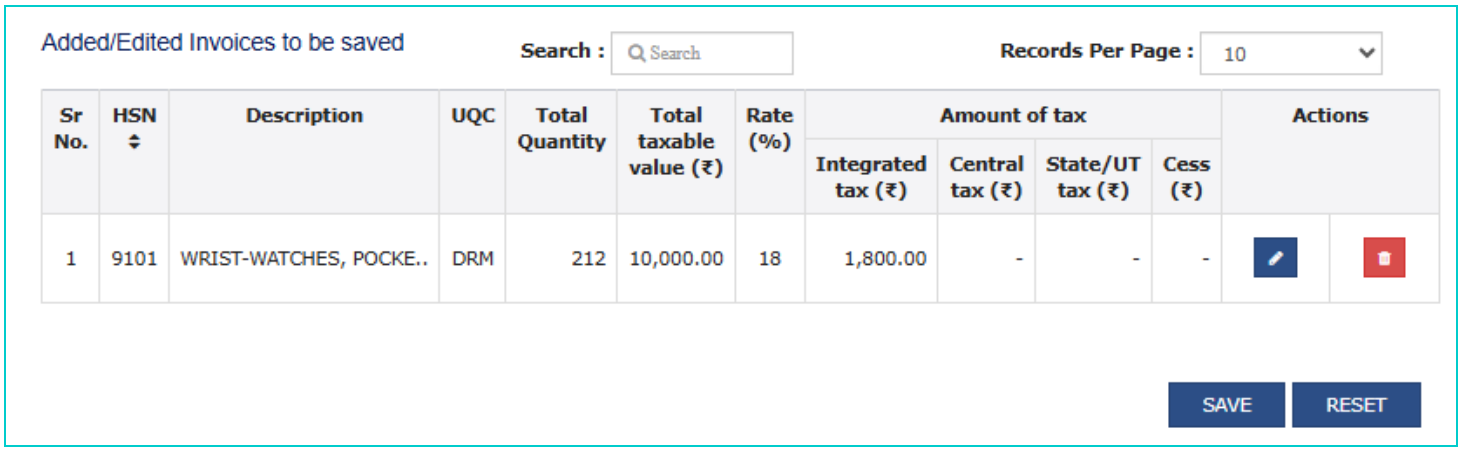
State/UT tax (₹)•

Cess (₹)

BACK | RESET | ADD | IMPORT HSN DATA FROM E-INVOICES

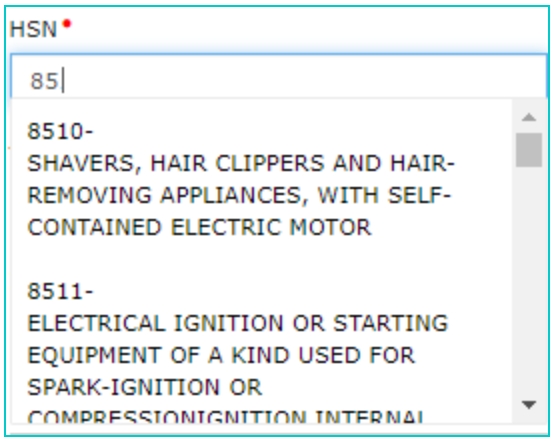

Dashboard
Returns
GSTR-1/IFF
HSN
English
12 - HSN - wise summary of outward supplies
HELP
Indicates Mandatory Fields
Note:
1. In case there are no suggestions for any HSN, then after typing the required HSN; click on description/UQC to enable other fields.
2. Please select HSN from the search results dropdown only. In case HSN entered is not available, you can enter HSN manually
3. Kindly click on save button after any modification(add, edit) to save the changes
There are no saved records to be displayed.
Add/Edit Details
DOWNLOAD HSN EXCEL
HSN
912122
HSN not present in GST HSN Master
Description
Product name as in Master
UQC
Select
Total Quantity
Total taxable value (₹)
Rate (%)
Select
Integrated tax (₹)
Central tax (₹)
State/UT tax (₹)
Cess (₹)
BACK
RESET
ADD
IMPORT HSN DATA FROM E-INVOICES


UQC
DRM-DRUMS
Total Quantity
212
Total taxable value (₹)
10,000.00
Rate (%)
18
Integrated tax (₹)
1,800.00
Central tax (₹)
Cess (₹)
Select
0
0.1
0.25
1
1.5
3
5
6
7.5
12
18
28
40
CANCEL
ADD
IMPORT HSN DATA FROM E-INVOICES
Search :
Search
Records Per Page :
10
UQC
Total Quantity
Total taxable value (₹)
Rate (%)
Amount of tax
Integrated tax (₹)
Central tax (₹)
State/UT tax (₹)
Cess (₹)
Actions
DRM
212
10,000.00
18
1,800.00
-
-
-
DELETE
BACK

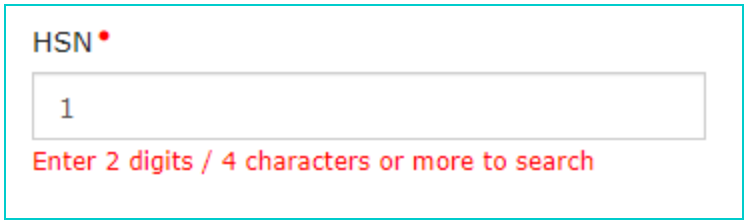


B. Manual addition of HSN/SAC code of the outward supplies

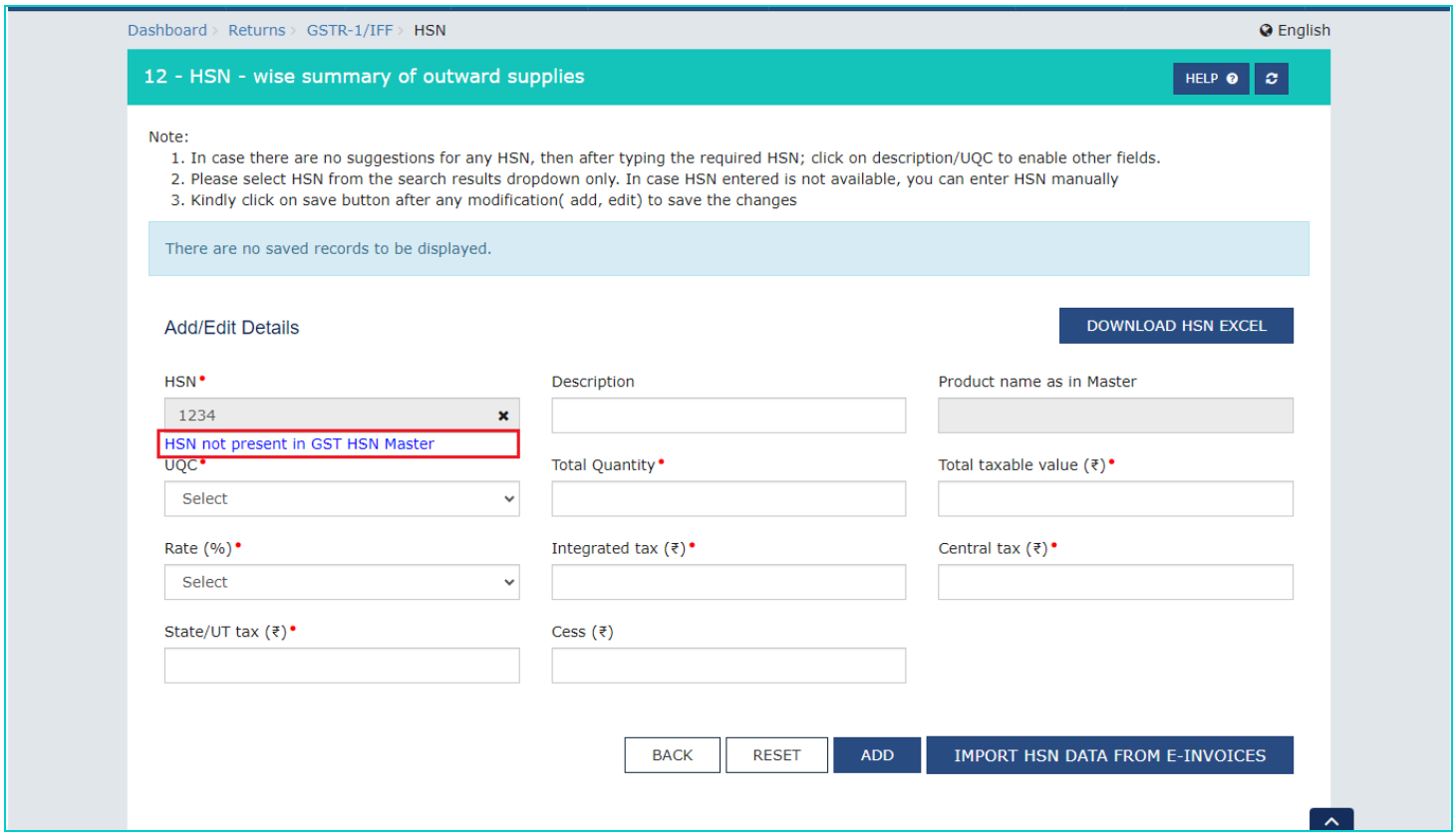
10.9. In addition to imported HSN records, you can manually add HSN/SAC code of the outward supplies by entering details in the HSN field.
Note: Taxpayer can select HSN code by entering at least 2 digits or 4 characters in the field for HSN. When taxpayer enters digits/characters in HSN field, related details will appear in the drop-down list. Taxpayer can select the relevant HSN code from the drop down and description will be auto-populated.



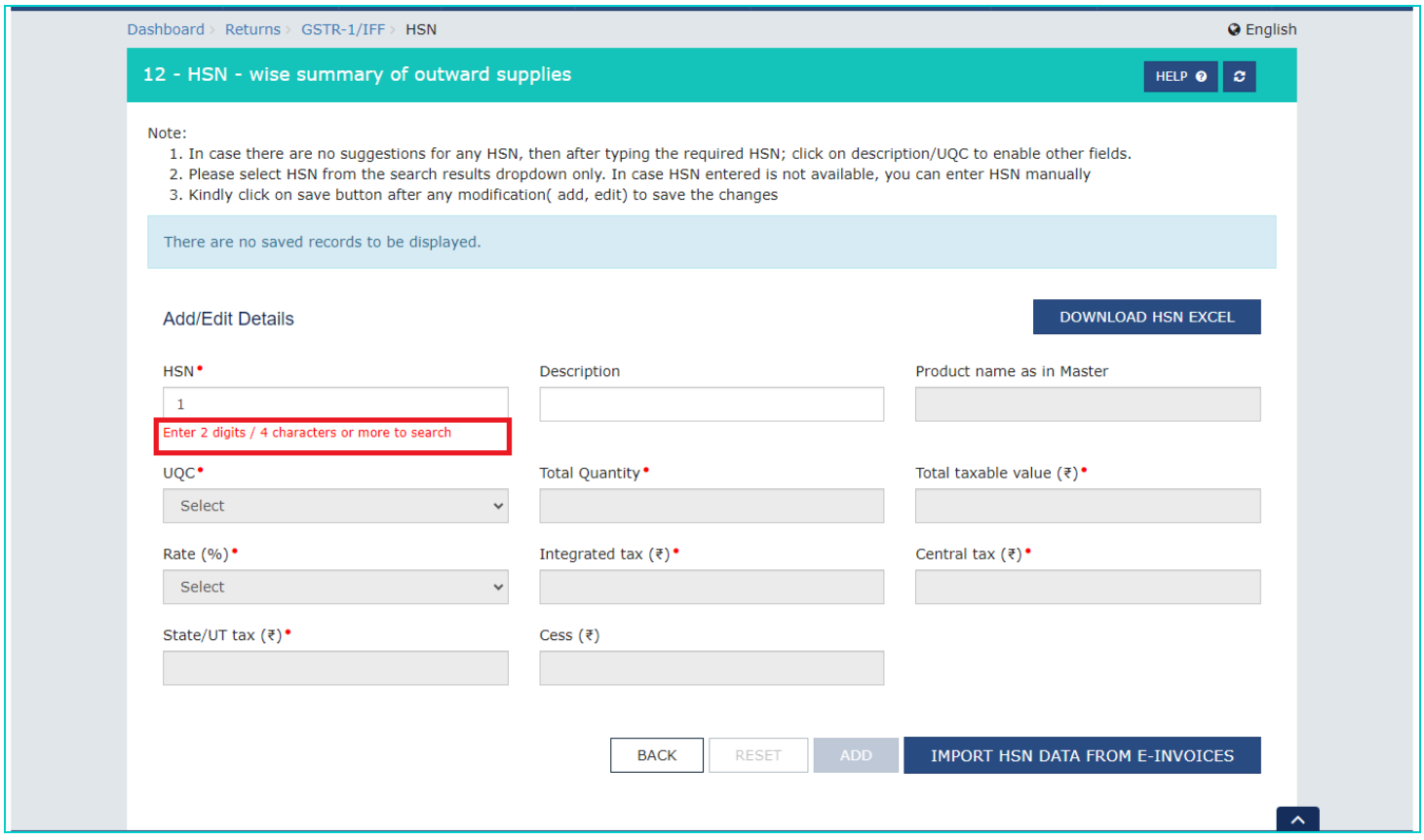
a: If only one digit of HSN is entered, an error message will appear.



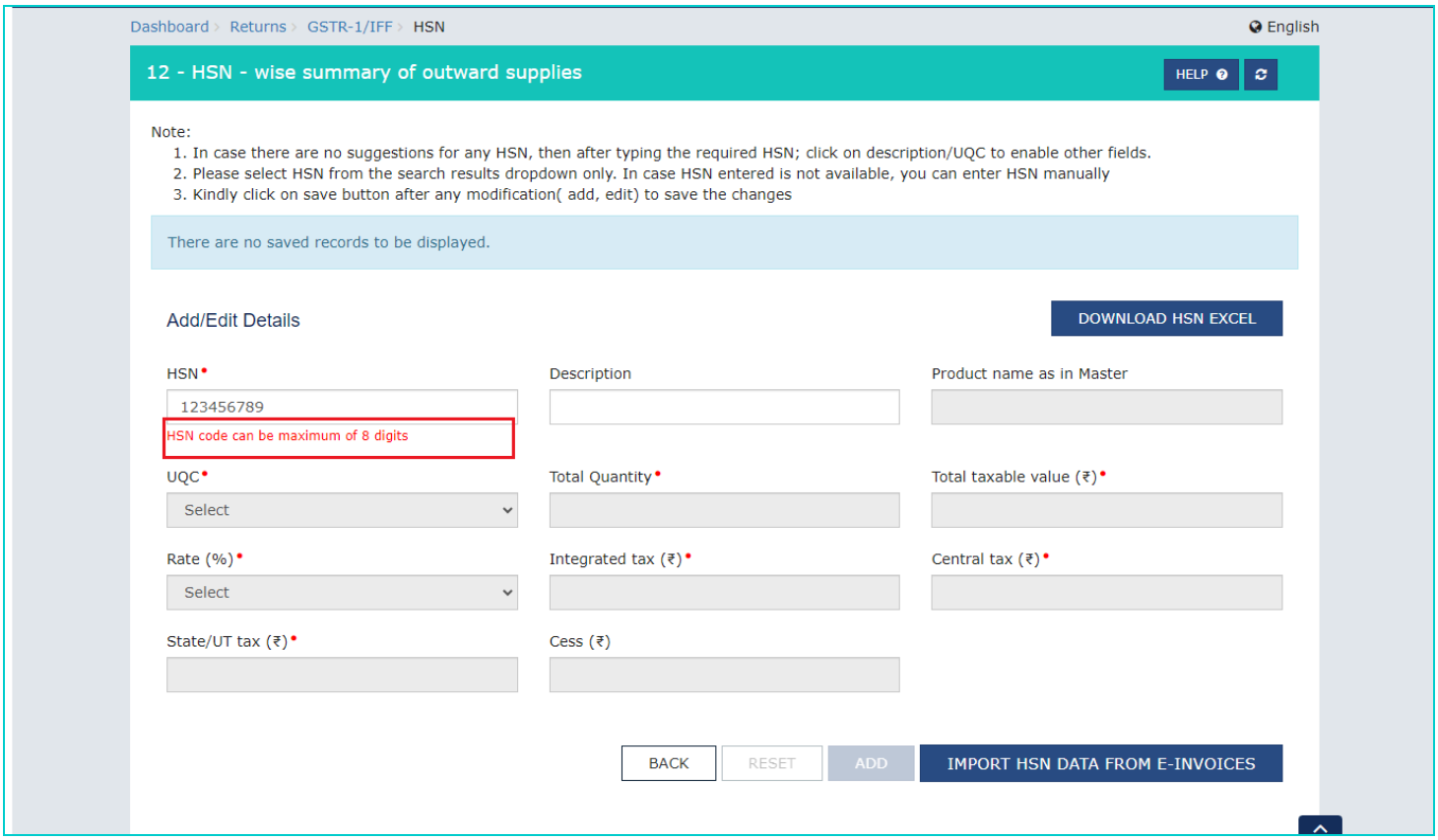
b: If the user enters an invalid HSN, an error message will be displayed on the screen. The user can still add the record with the entered HSN which is not available in the field.



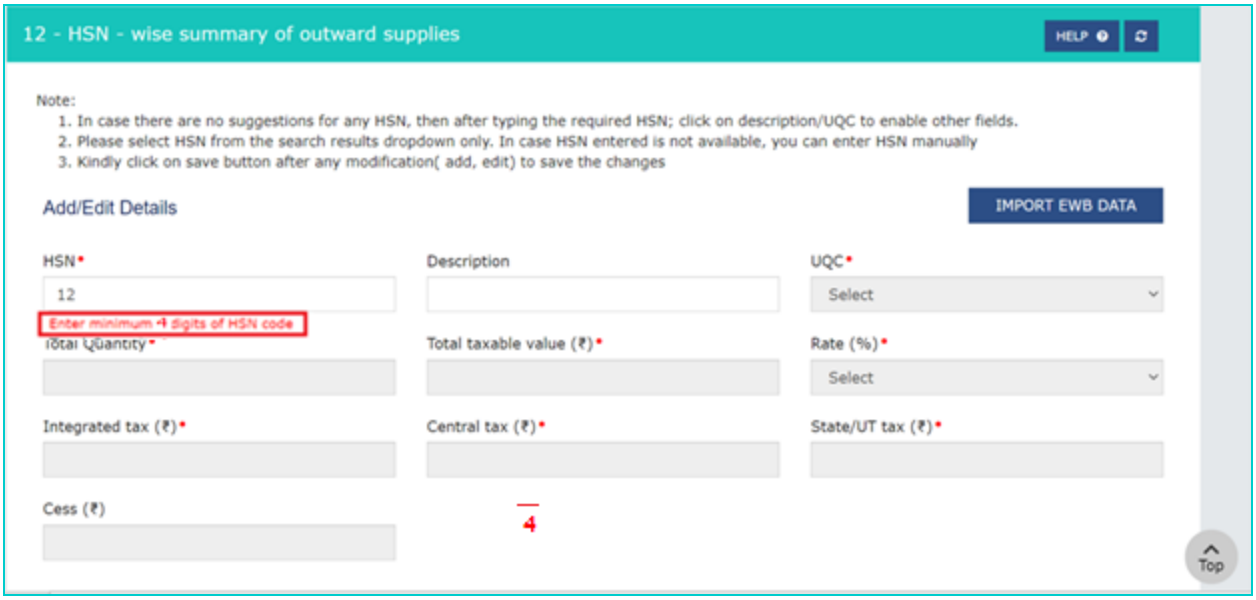
c: If the user enters a single digit in HSN, an error message will be displayed on the screen.



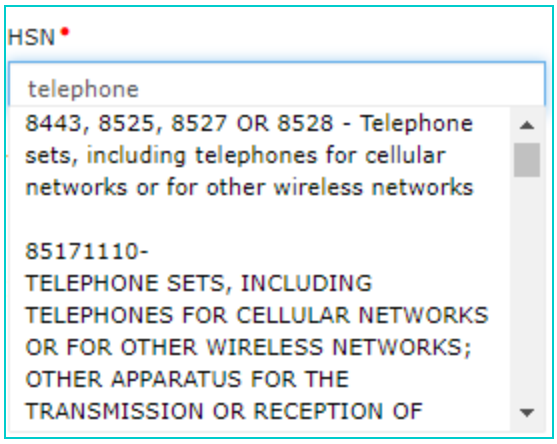
d: If the user enters more than 8 digits in the HSN, an error message will be displayed on the screen.



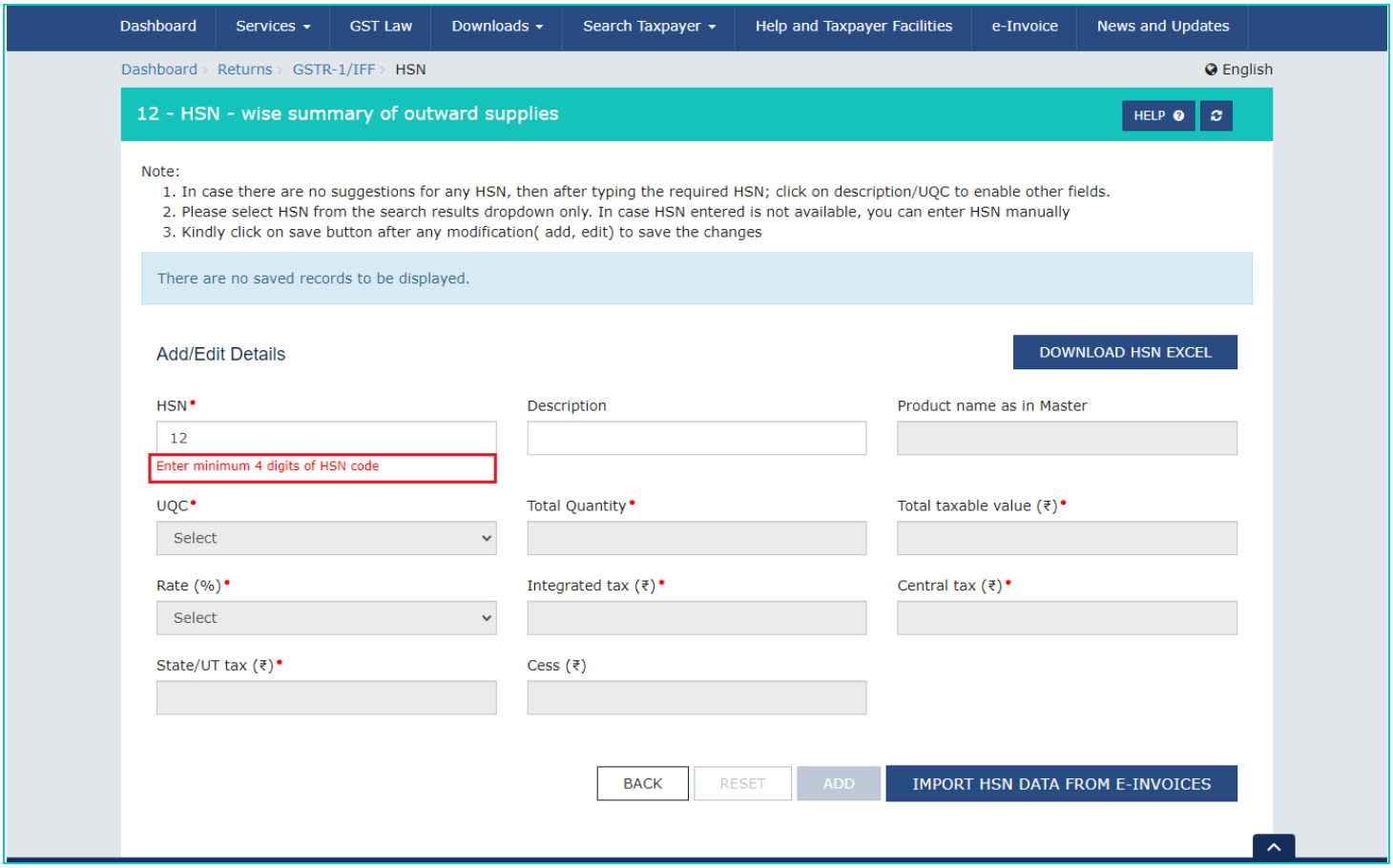
e: If a taxpayer, whose turnover is more than 5 crores, enters less than 6 digits of HSN, an error message will be displayed on the screen.



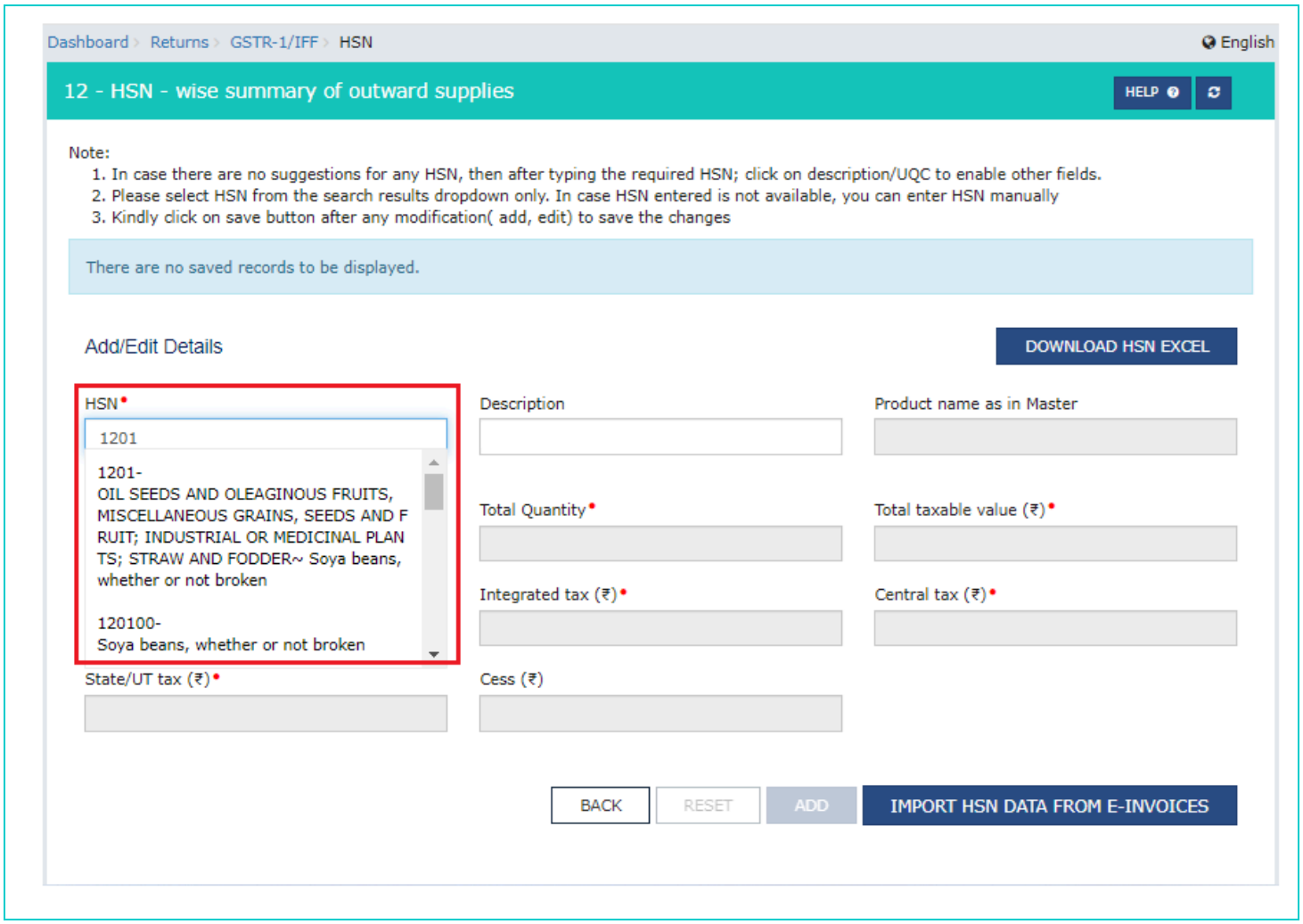
Taxpayer can search HSN code by description also. For Example: If taxpayer enters Telephone in HSN field, all HSN codes having Telephone in HSN description will come in drop-down list and taxpayer can select from available values.



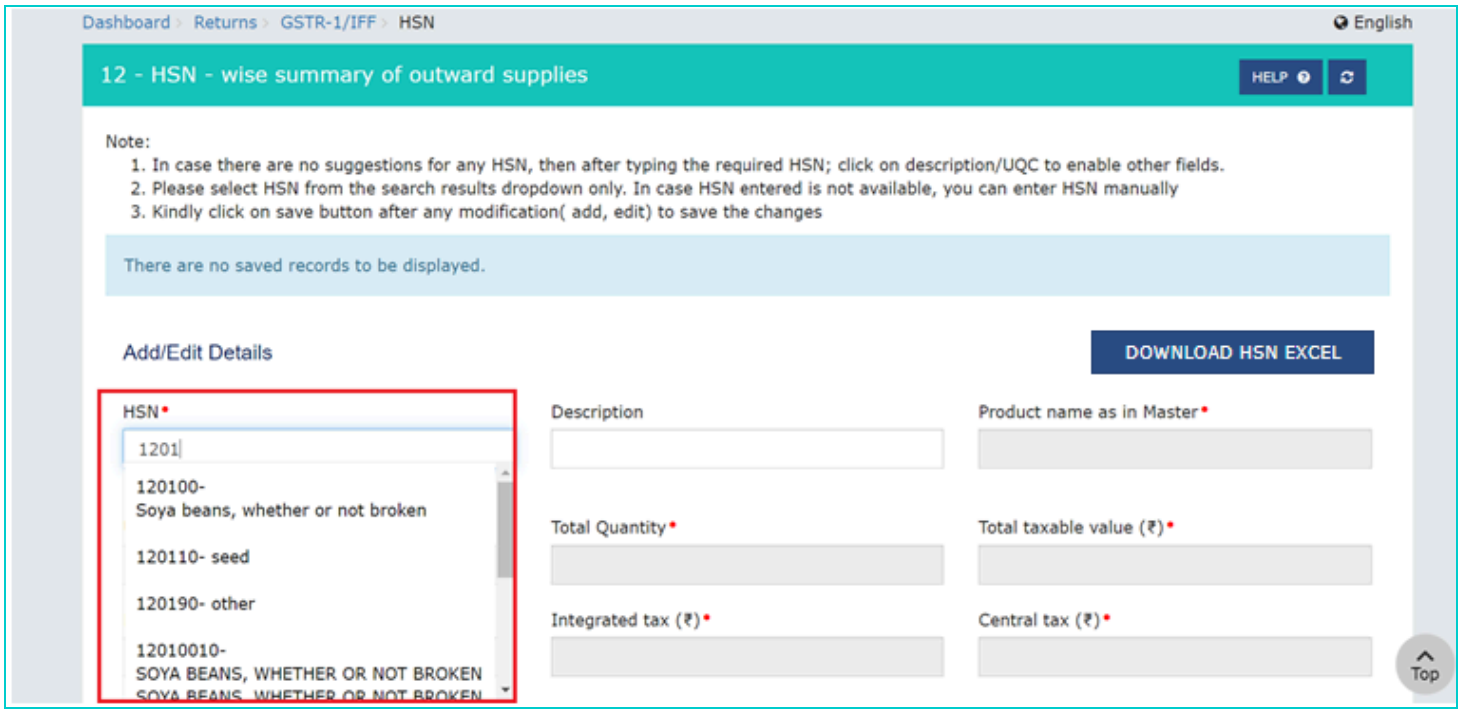
f: If a taxpayer, whose turnover is less than 5 crores, enters less than 4 digits of HSN code, an error message will be displayed on the screen.



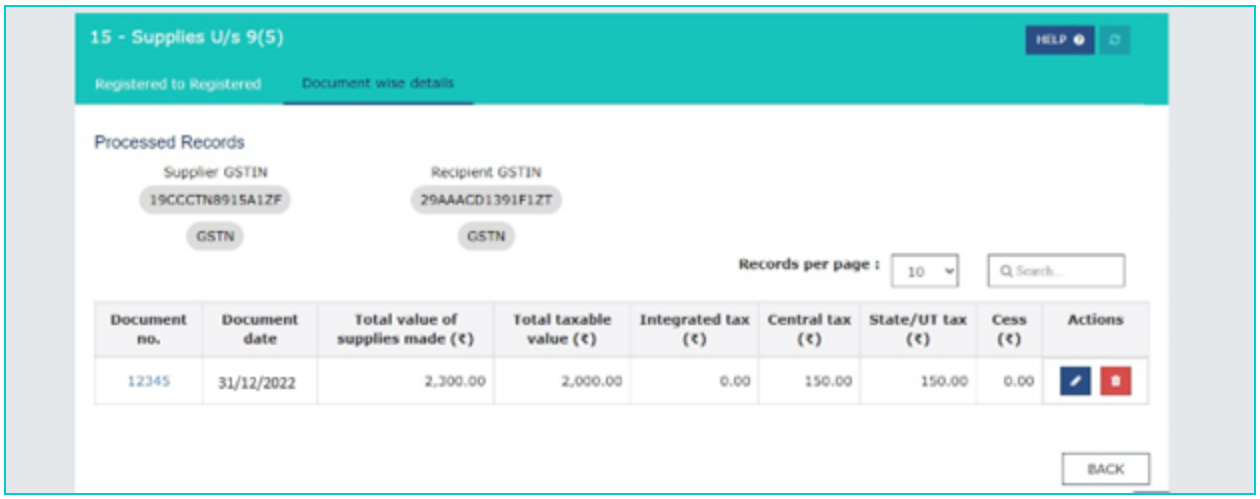
g: If the taxpayer has less than 5-crore aggregate turnover in the preceding financial year, the drop-down list will show HSN code either at 4-digit, 6-digit or 8-digit values.



h: If the taxpayer had more than 5-crore aggregate turnover in the preceding financial year, the drop-down list will show HSN codes at either 6-digit or 8-digit values.

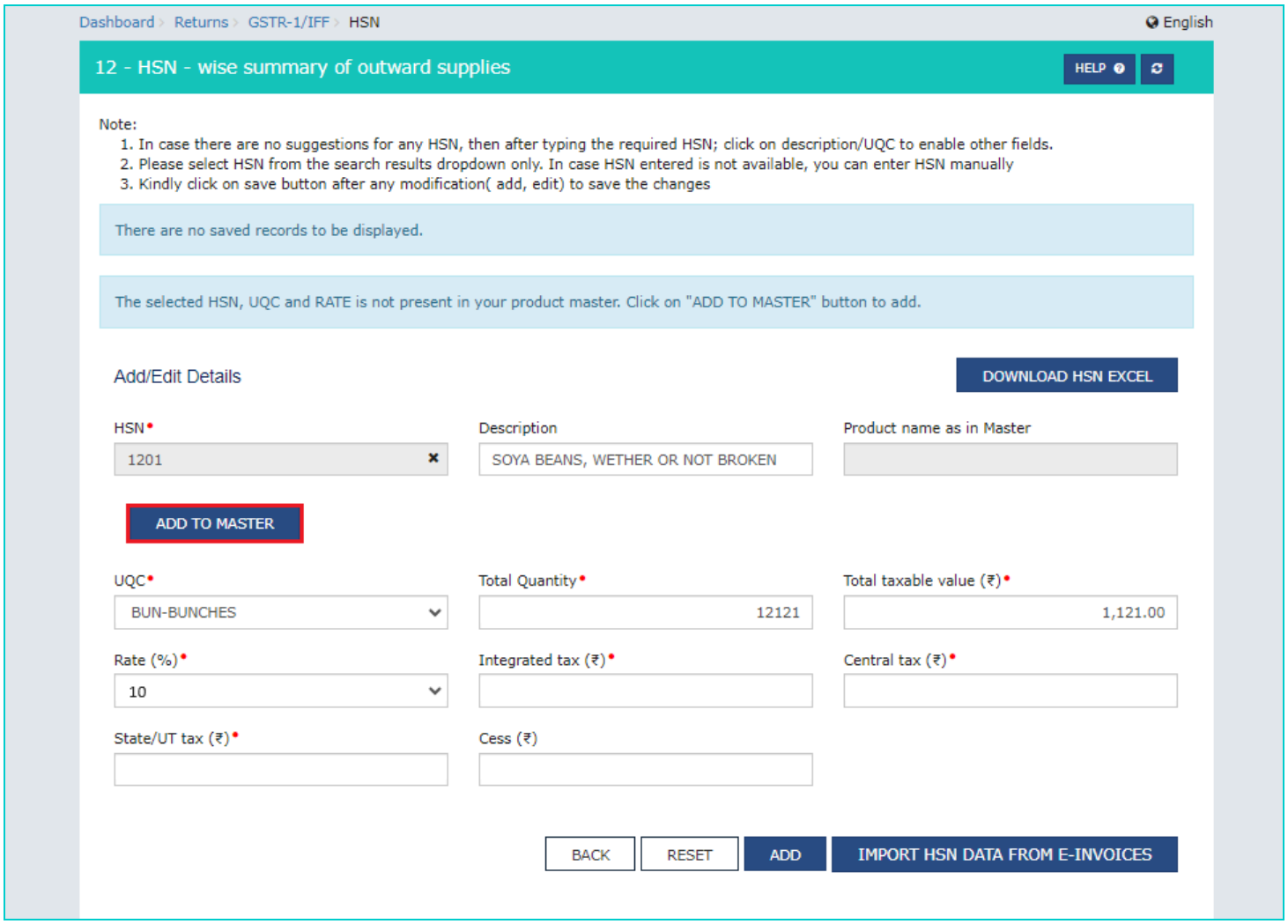


10.10. In the **UQC** field, select the appropriate Unique Quantity Code in the drop-down list.
10.11. In the **Total Quantity** field, enter the quantity.
10.12. In the **Total Taxable Value** field, enter the Total Taxable Value of the outward supply.
10.13. In the Rate field, select the Rate from the drop-down list.

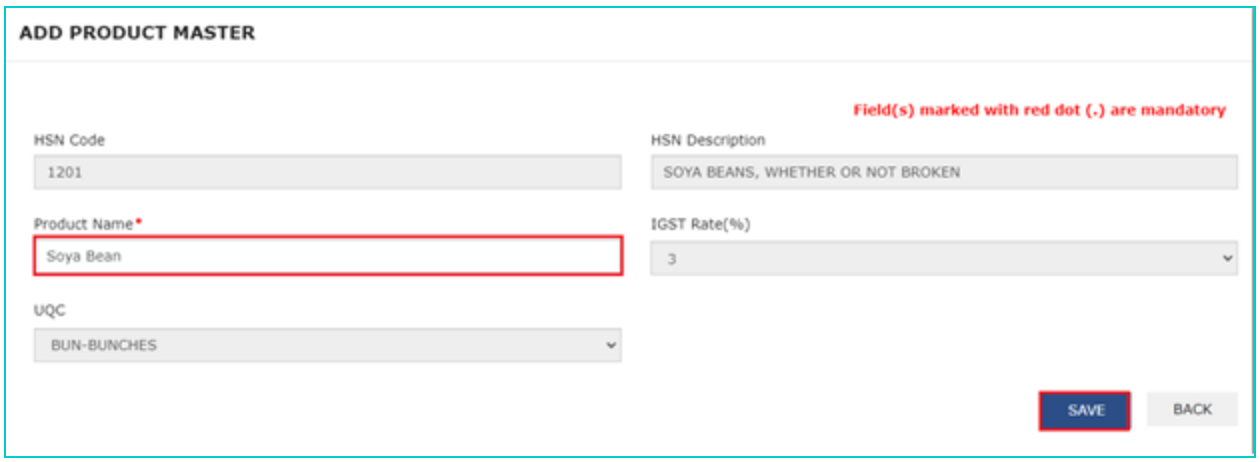


10.14. After the UQC and Rate are selected an Add to Master button appears below the HSN field. From here, you can add the product to My Master.
Note:

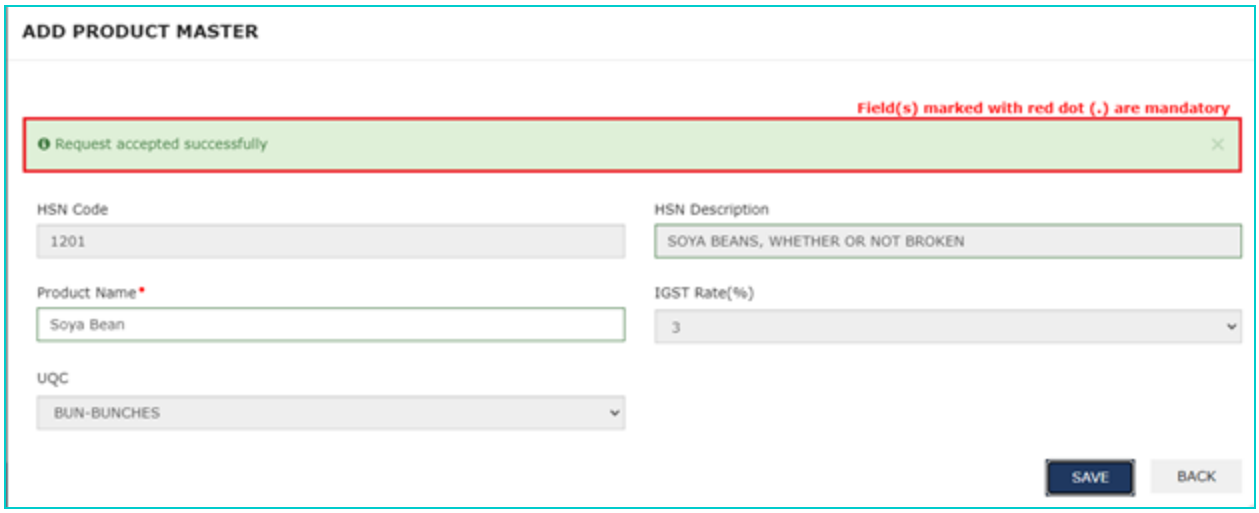
- Taxpayer can also make an entry for the HSN code manually in the HSN field, if he/she is unable to find the requisite HSN code in the drop down.
- The combination of HSN, UQC and Rate must be unique. GST Portal will not allow more than one entry with combination of HSN, UQC and Rate.
- For Example: If taxpayer has entered 1100 as HSN code, Kg as UQC and rate as 5%, they cannot add another entry with same HSN, UQC and rate. But they can make another entry with 1100 as HSN code, Kg as UQC and rate as 12%.



10.15. Click the Add to Master button. A pop-up titled Add Product Master appears. Enter the Product Name and click the Save button.



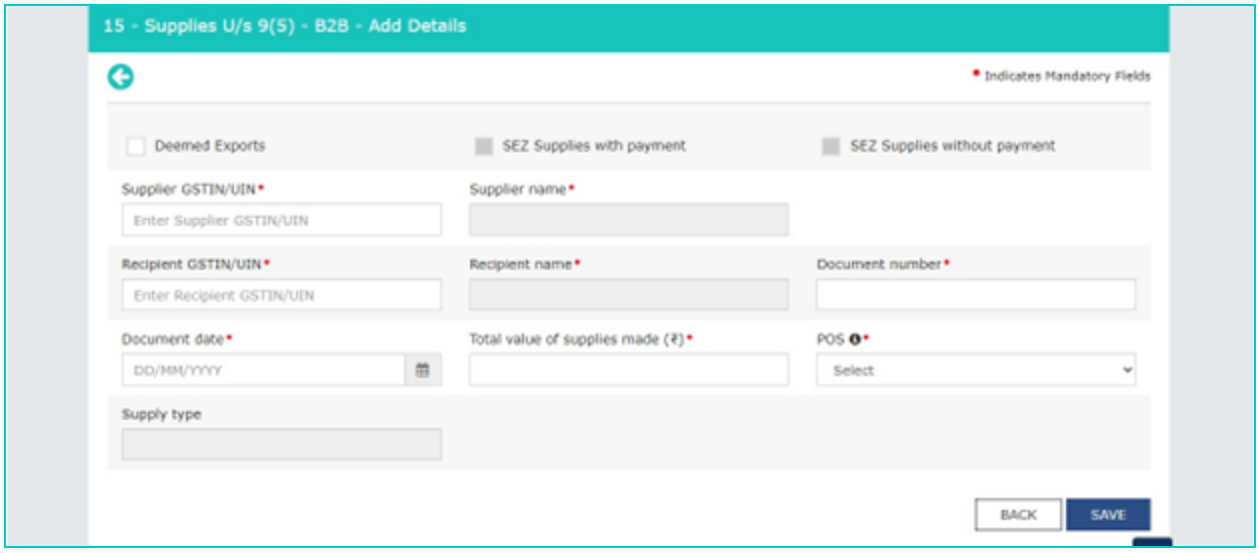
10.16. A success message will appear. Close the pop-up. The Product Name as saved in My Master will be auto-populated.



Note:

- The HSN data added here will now also be available in the Product Master table.
- If the product already exists in the Product master, the name of the product can be entered in the HSN field and the same will reflect in the drop-down. The HSN code, HSN escription, Product Name in master, UQC and Rate will then be auto-populated.

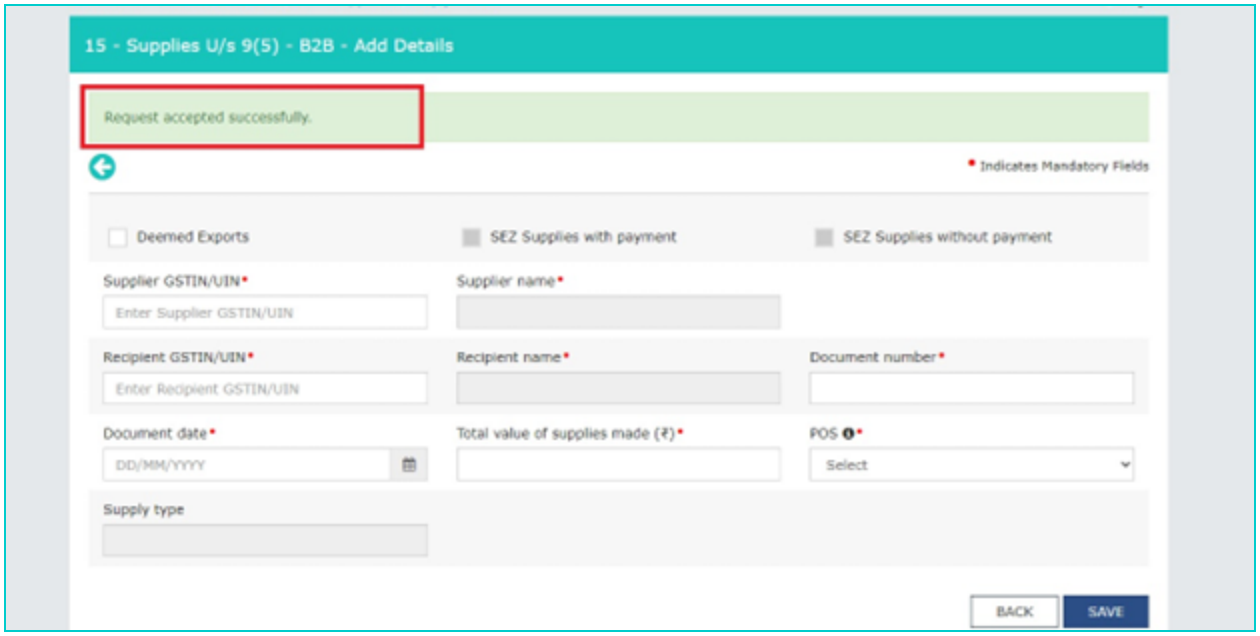
10.17. In the Integrated Tax and Cess field, enter the Integrated tax and the Cess amount.
10.18. In the Total Taxable Value field, enter the Total Taxable Value of the outward supply.
10.19. In the Central tax field, enter the Central tax amount.
10.20. In the State/UT tax field, enter the State/UT tax amount.
10.21. Click the **ADD** button.



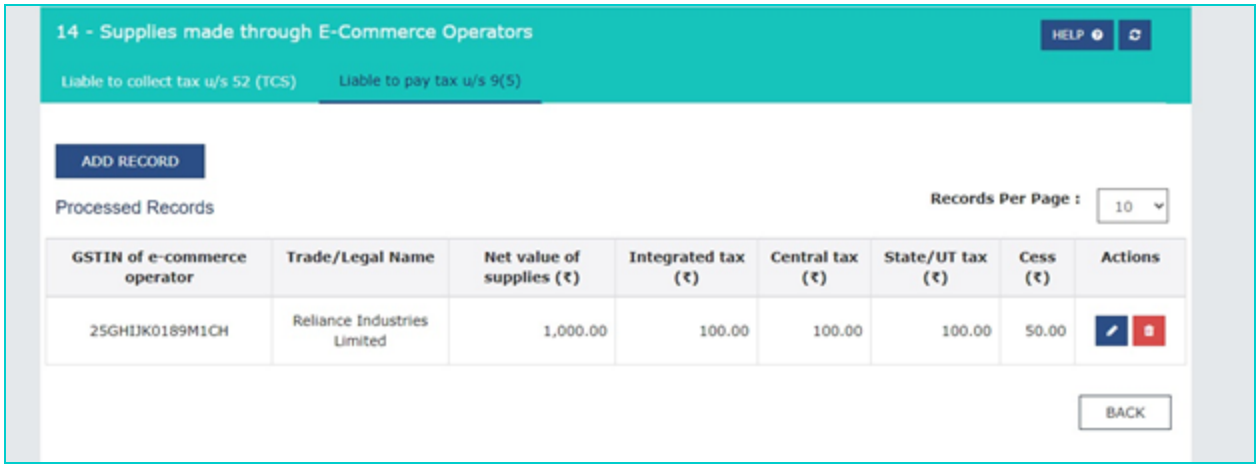
10.22. Once the ADD button is clicked, the added records are moved to Added/Edited Invoices to be saved section. Once all details are added, click the **SAVE** button.
Note:

- You can click the EDIT button to edit the added details.
- You can click the DELETE button to delete the added details.
- You can click the RESET button to delete all the added details at one-go.

- You can add more HSN wise details by entering the HSN Code in HSN field.
- You can use Search feature to search for required details, which is applicable across all columns.
- To view records per page, select the required number of records from the Records Per Page drop-down list.
- To search in the list of added records, enter the relevant text/value in the Search field.

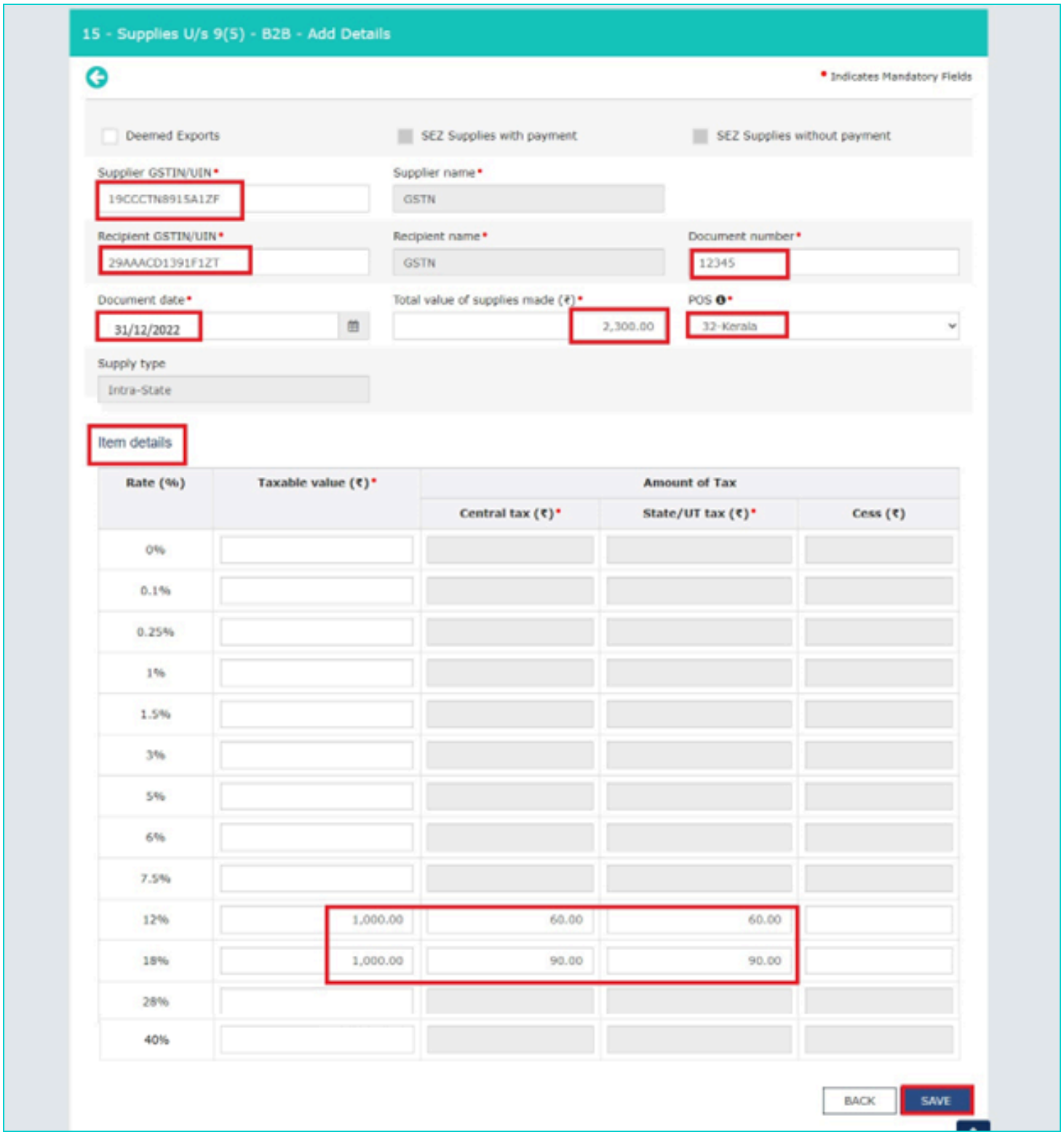


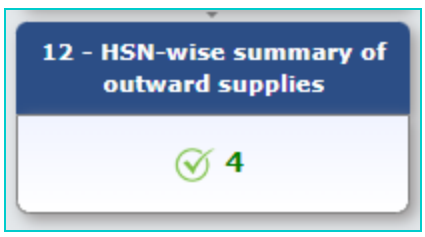
10.23. A message is displayed that Request accepted successfully. On click of SAVE, records will move to Processed Records table.



Note: You can completely override already imported and manually added/saved HSN records on click of IMPORT HSN DATA FROM E-INVOICES button.

10.24. On click of BACK button, you will be re-directed to Form GSTR-1 page where the HSN summary of outward supplies tile will reflect the number of successfully processed HSN records that have been added.



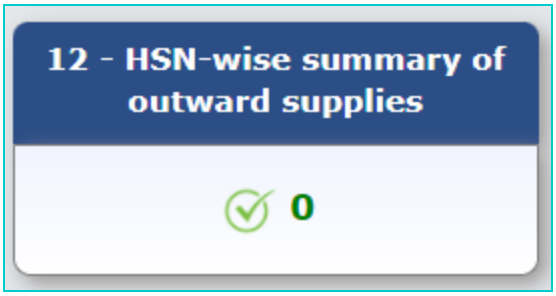


Click here to go back to main menu

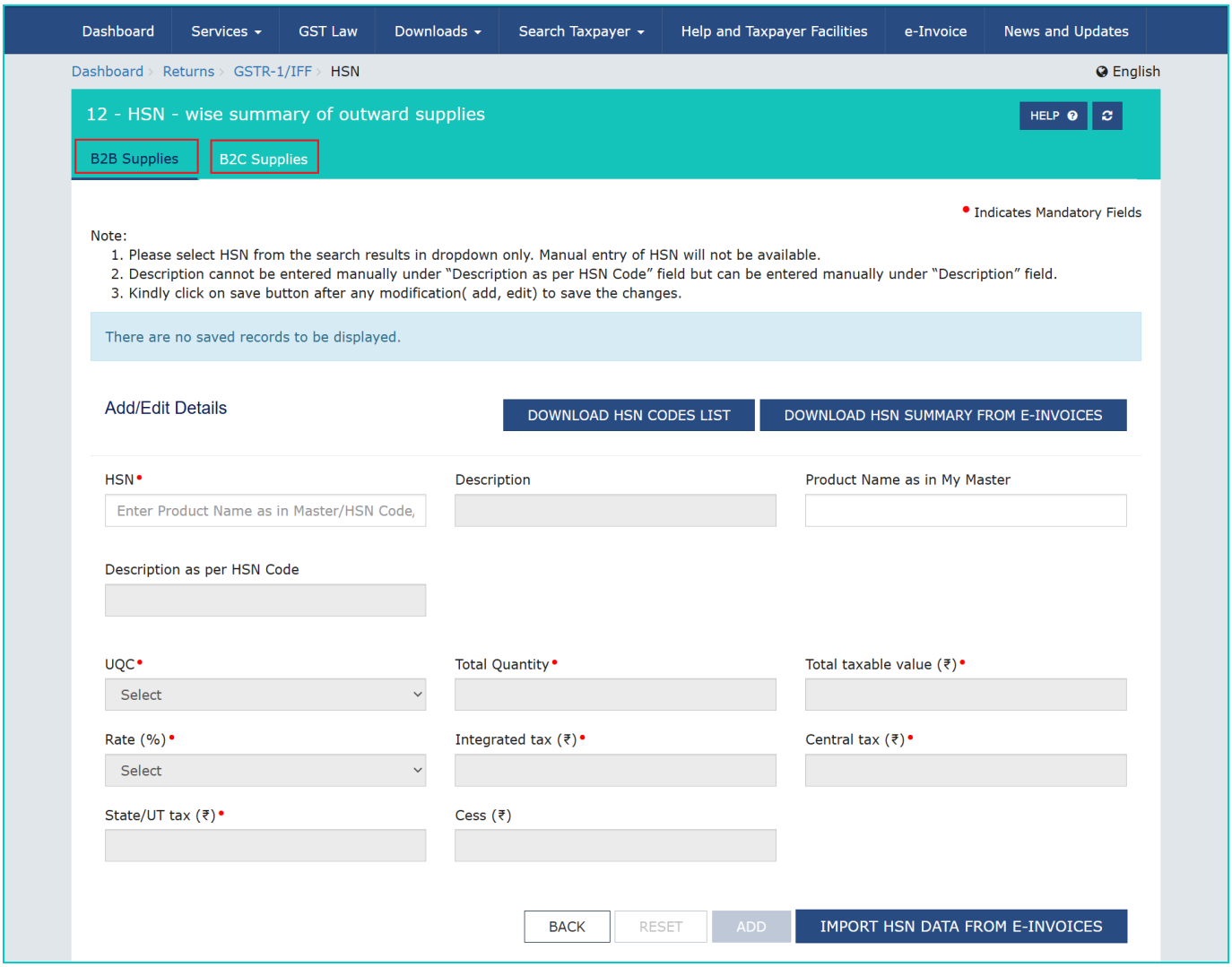
Table 12 - HSN-wise-summary of outward supplies - From May'25 Onwards

To furnish the HSN-wise summary of outward supplies along with rate and quantitative details, perform the following steps:
10.1. Click the HSN-wise summary of outward supplies tile to furnish the summarized details of all outward supplies HSN-wise along with rate and quantitative details.

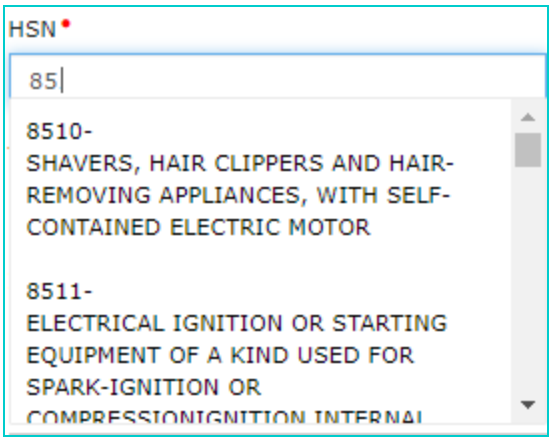
Note: You can import the data from e-Way Bill (EWB) System by clicking on the **IMPORT EWB DATA** button. To view step-by-step instructions on how to do this, click here.



10.2. The 12-**HSN summary of outward supplies – Add/Edit Details** page is displayed. Taxpayer can see two tabs namely B2B Supplies and B2C Supplies. By default B2B Supplies tab will be opened.



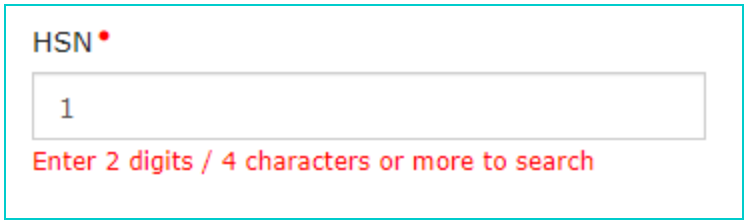
10.3 In the HSN field, enter HSN details from the drop-down.



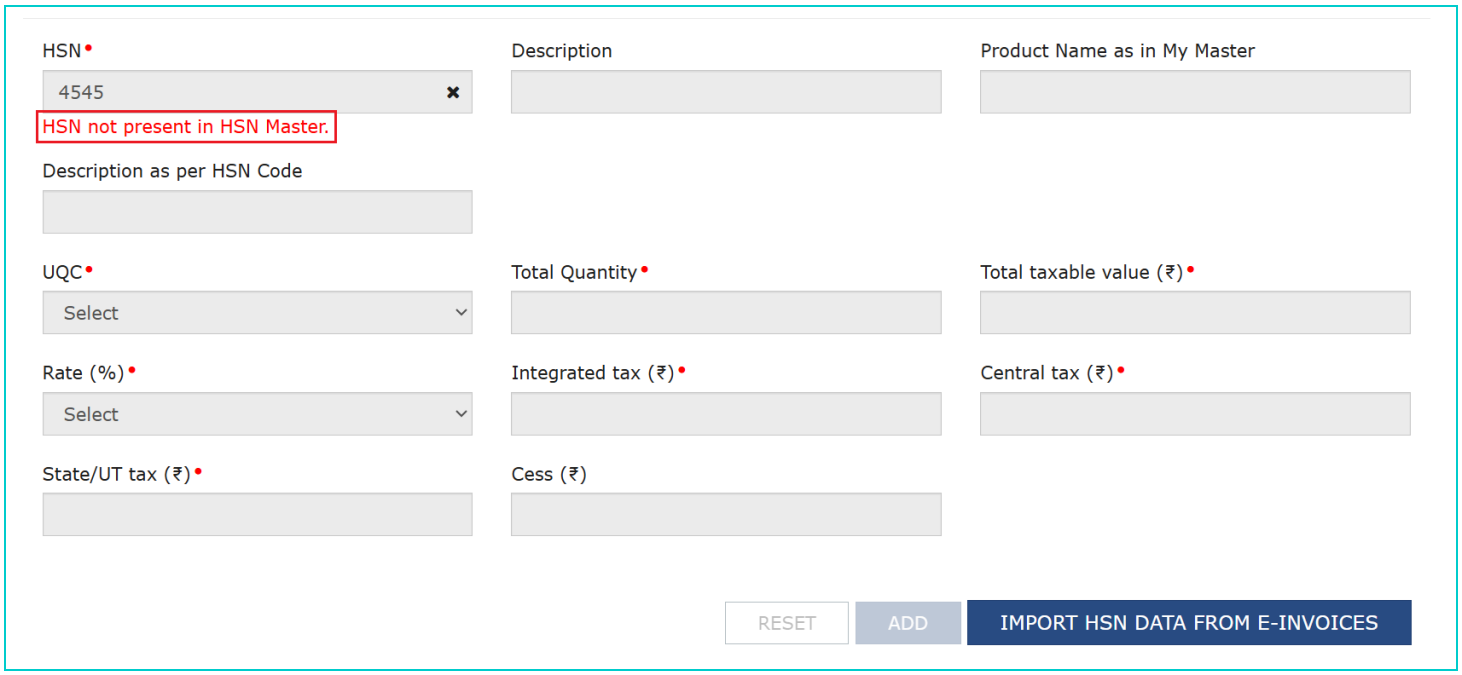
Note 1: Taxpayer can select HSN code from drop down only. Manual entry of HSN code is not allowed.

Note 2: Taxpayer can select HSN code by entering at least 2 digits or 4 characters in the field for HSN. When taxpayer enters digits/characters in HSN field, related details will appear in the drop-down list. Taxpayer can select the relevant HSN code from the drop down and description will be auto-populated.

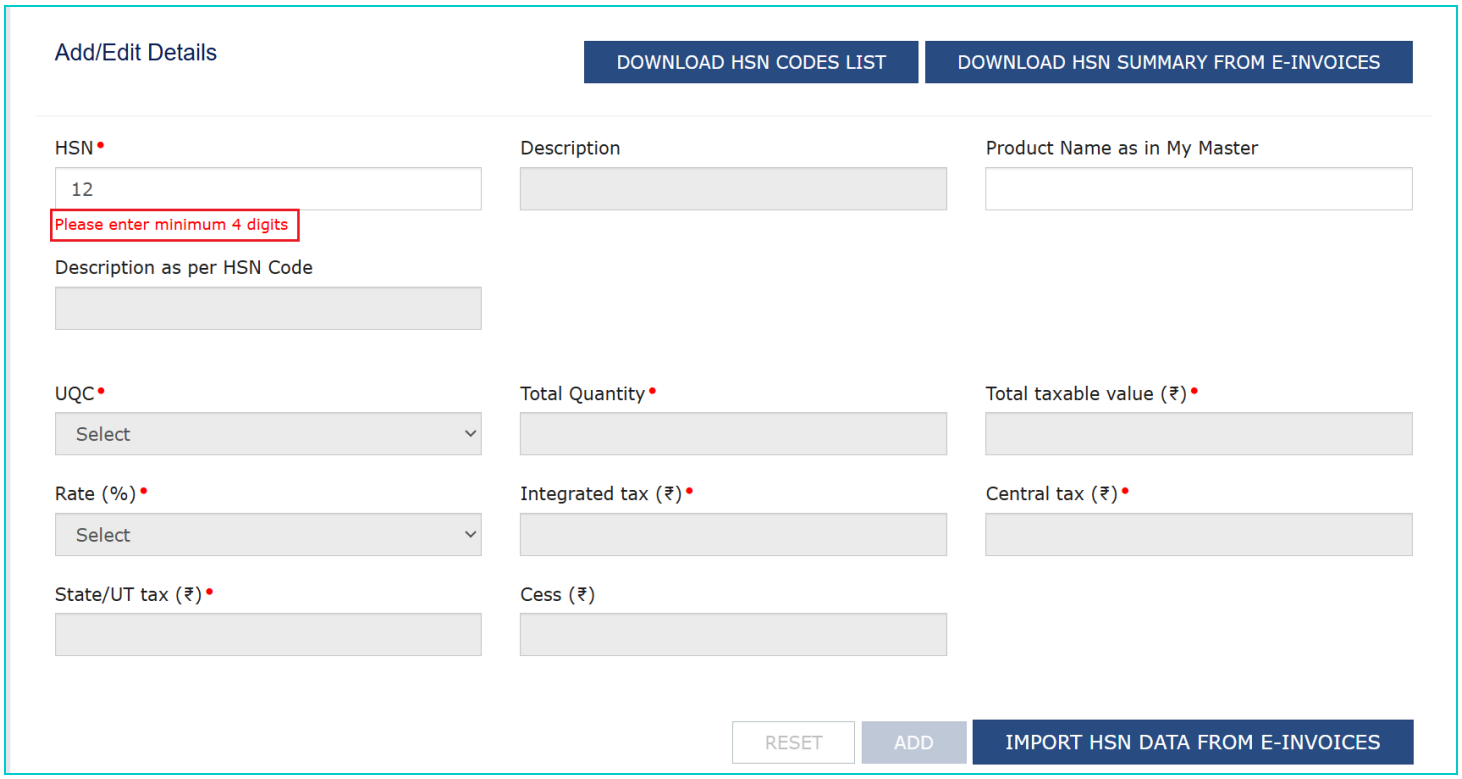
a: If the user enters a single digit in HSN, an error message will be displayed on the screen.



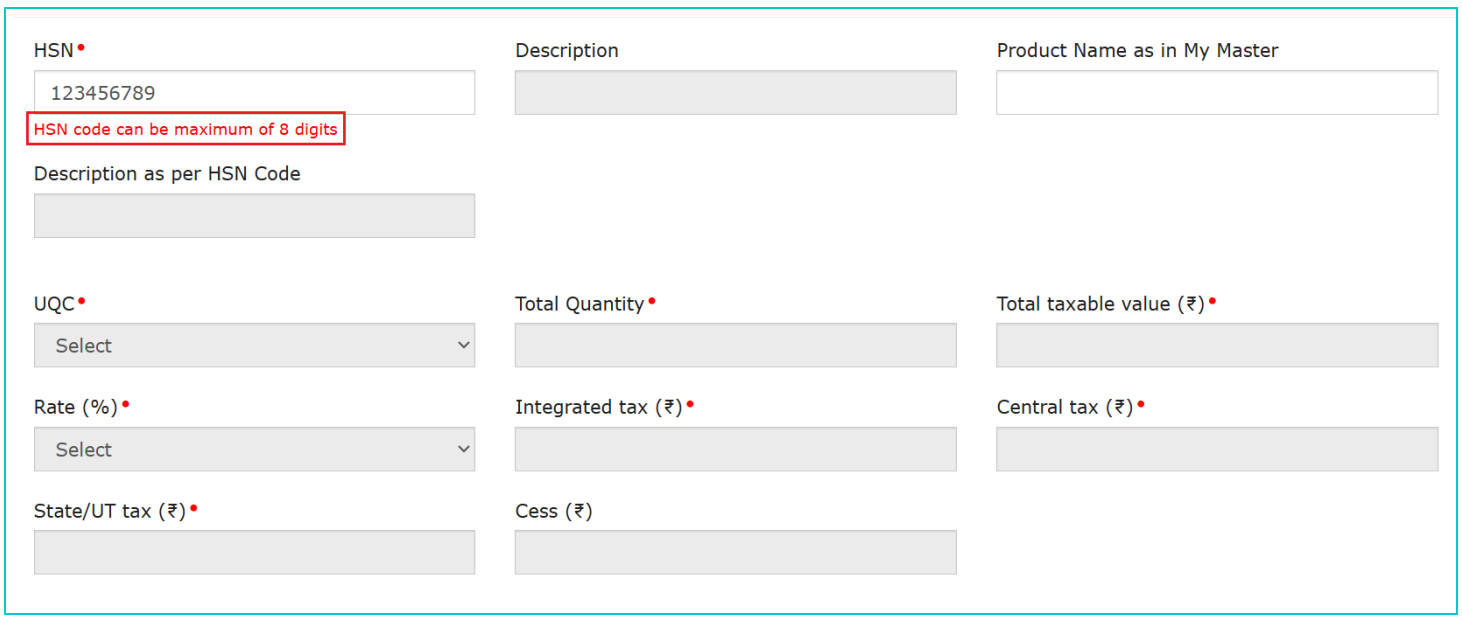
b: If the user enters an invalid HSN, an error message will be displayed on the screen. In this case, the user will not be allowed to proceed further.



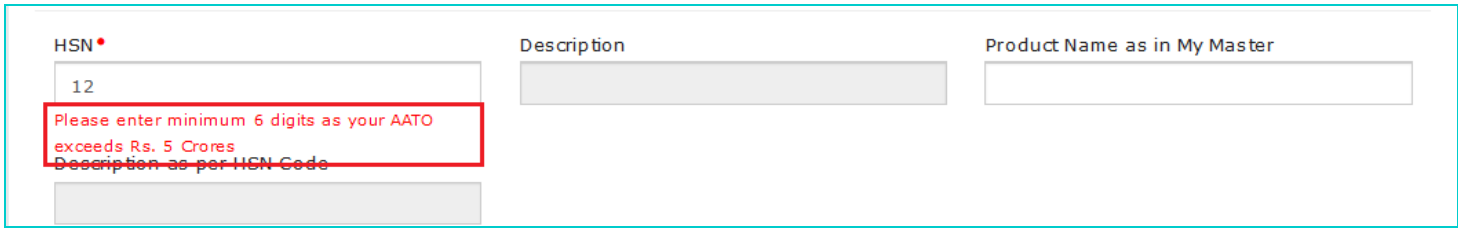
c. If a taxpayer, whose turnover is less than 5 crores, enters less than 4 digits of HSN code, an error message will be displayed on the screen.



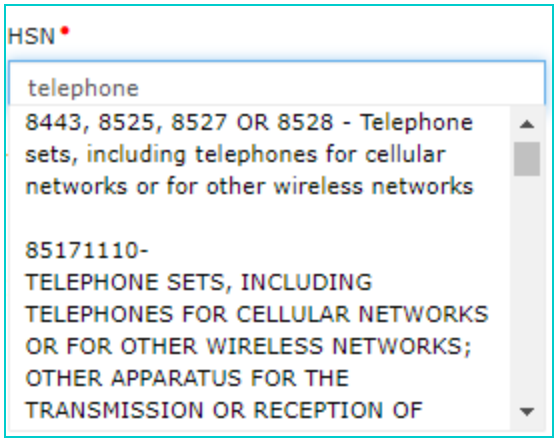
d: If the user enters more than 8 digits in the HSN, an error message will be displayed on the screen.



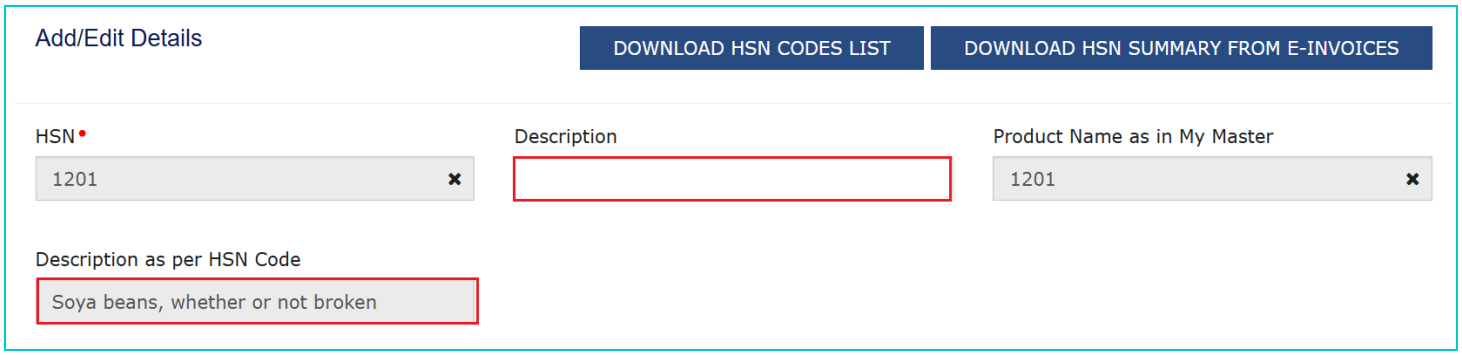
e: If a taxpayer, whose turnover is more than 5 crores, enters less than 4 digits of HSN, an error message will be displayed on the screen.



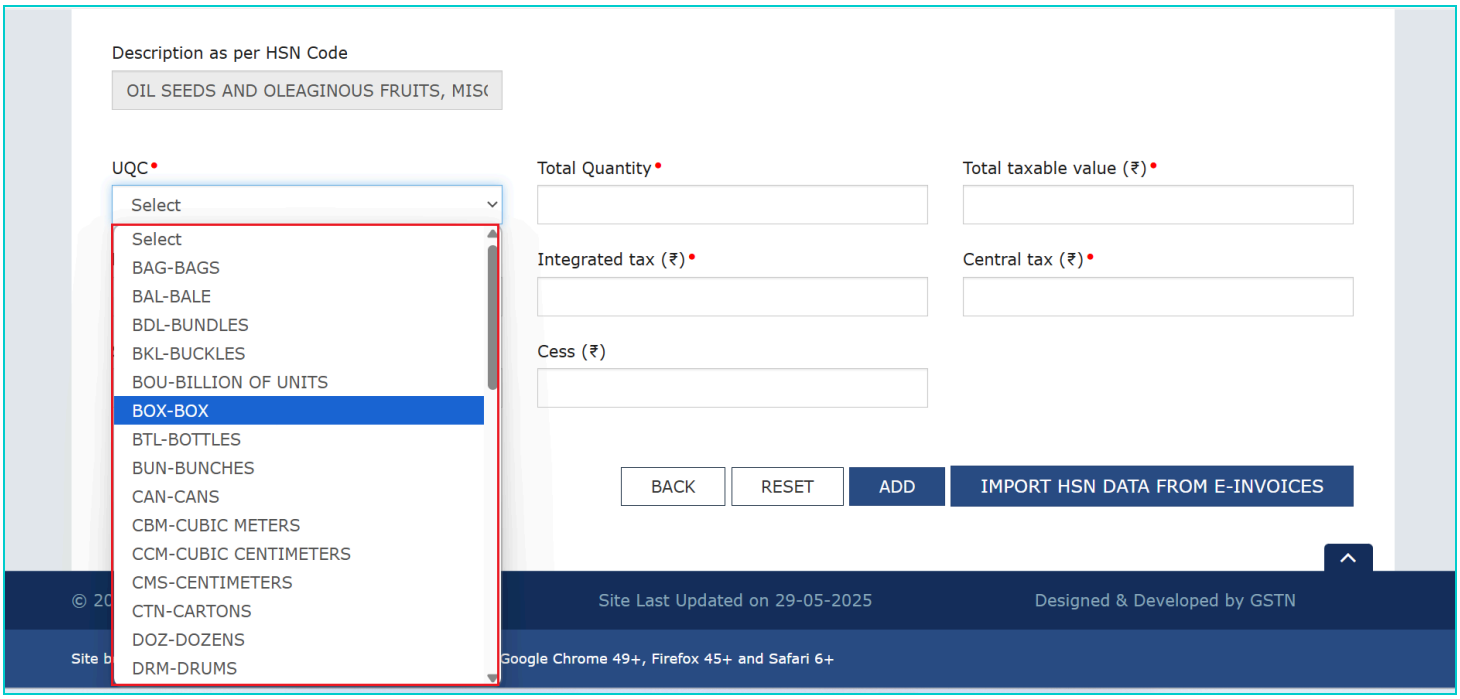
f. Taxpayer can search HSN code by description also. For Example: If taxpayer enters Telephone in HSN field, all HSN codes having Telephone in HSN description will come in drop-down list and taxpayer can select from available values.



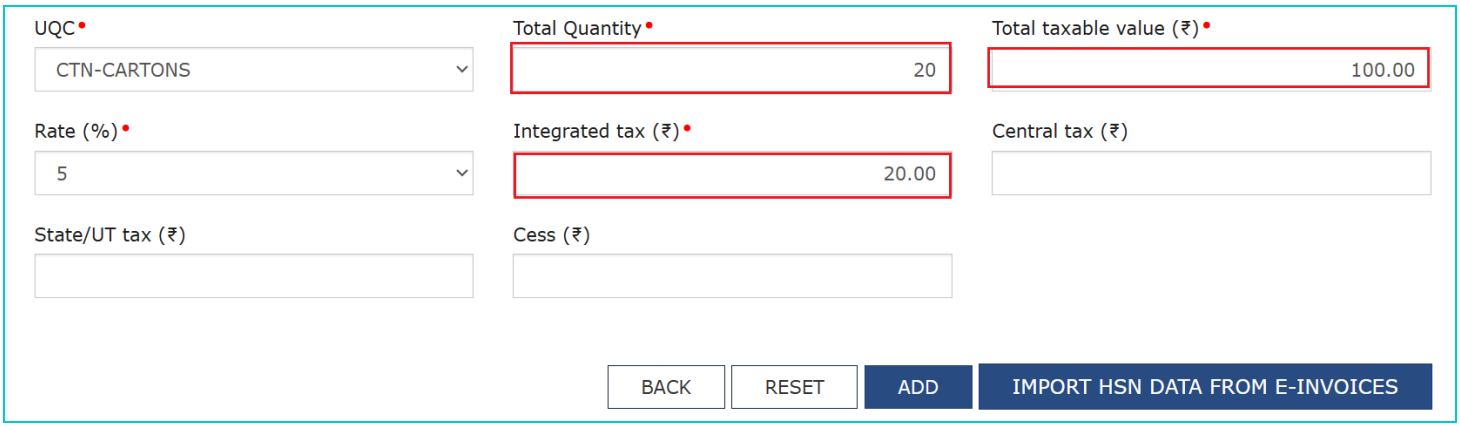
10.4. After adding HSN from drop down list, Description as per HSN Code will be auto-populated. Taxpayer can write more description in Description column.



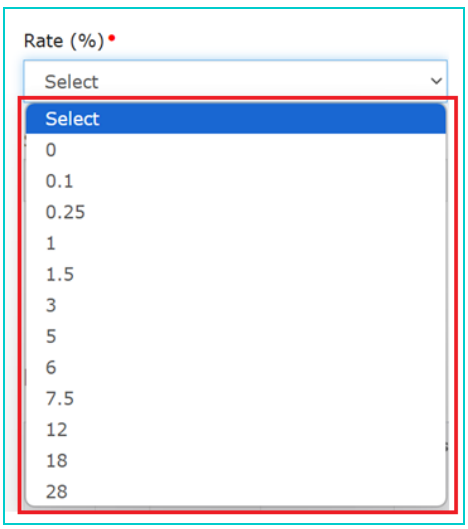
10.5 In the **UQC** field, select the appropriate Unique Quantity Code in the drop-down list.



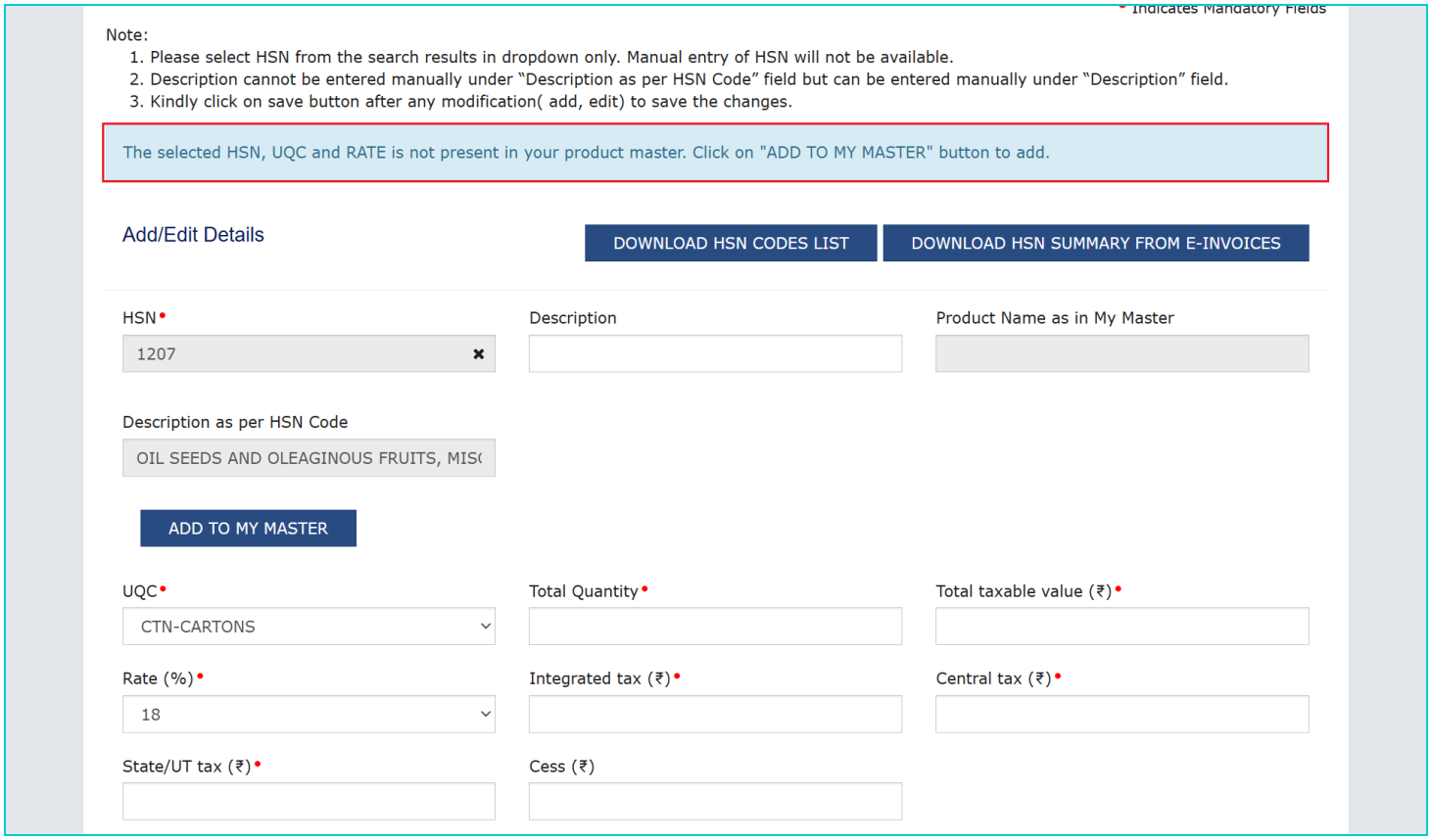
10.6. Enter values in **Total Quantity, Total taxable value** and Integrated tax field.



10.7. In the Rate field, select the Rate from the drop-down list.

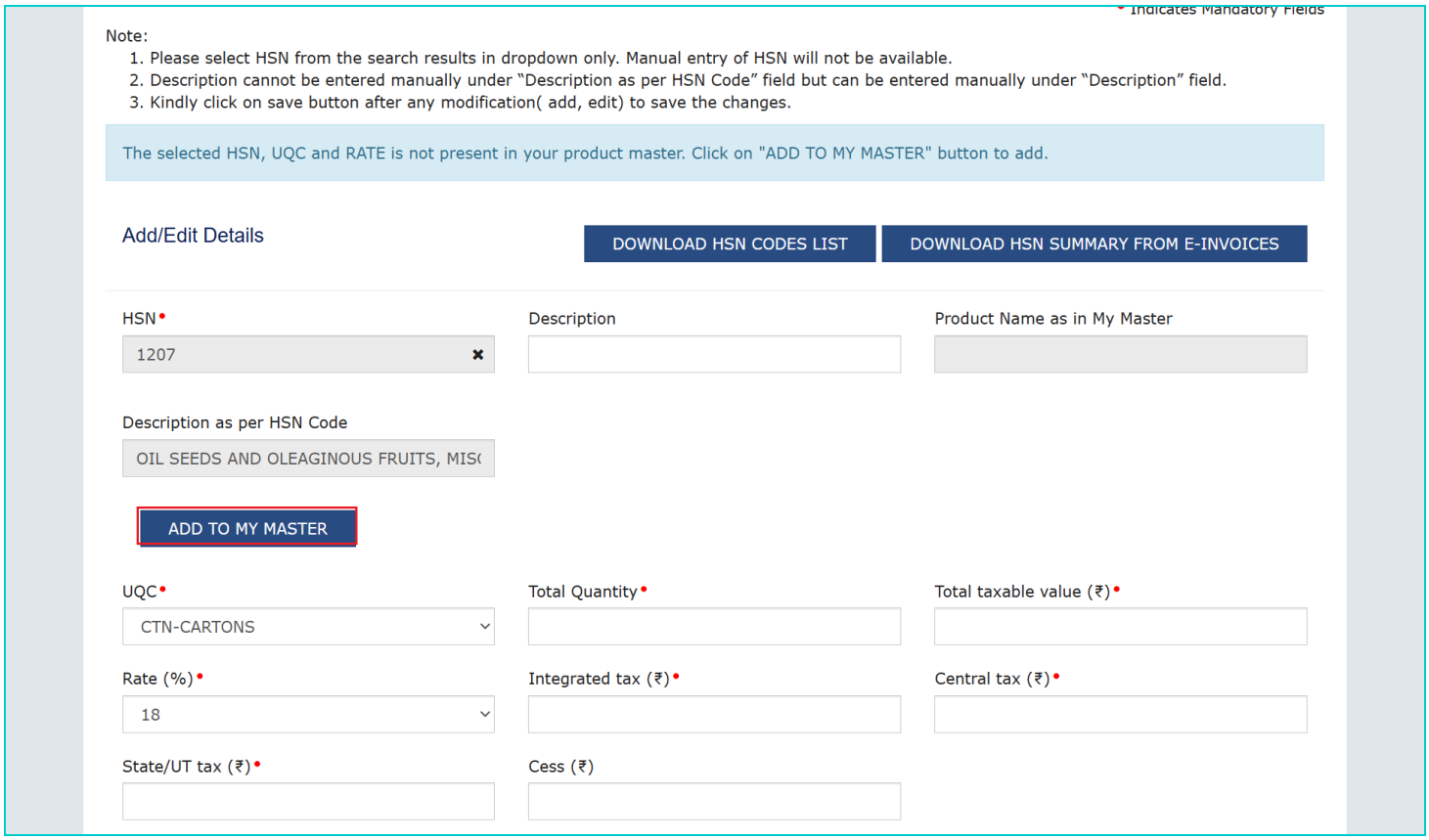


10.8. If the entered details are not present in the Product master, then the following message will appear on the screen.

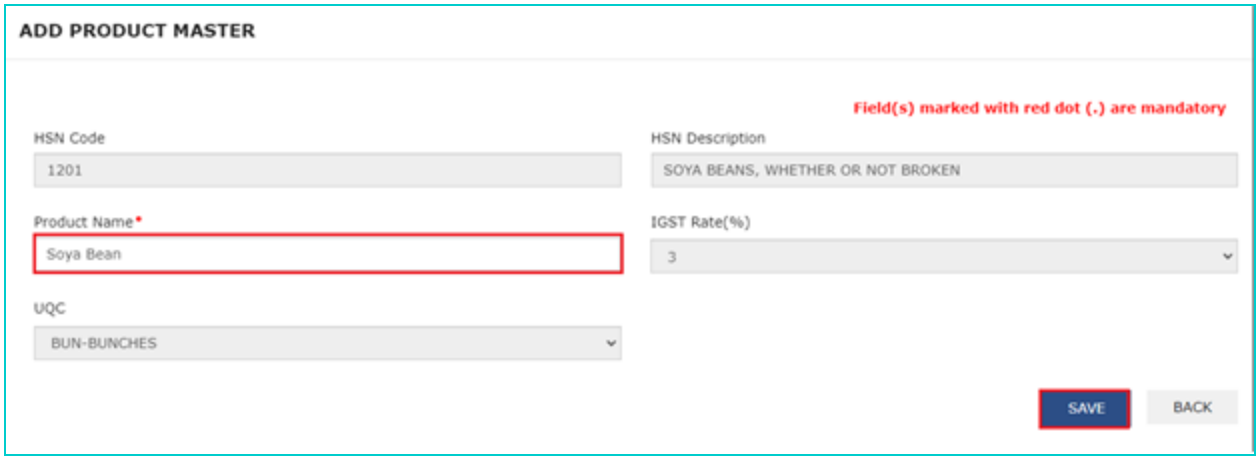


Note: The combination of HSN, UQC and Rate must be unique. GST Portal will not allow more than one entry with combination of HSN, UQC and Rate. For Example: If taxpayer has entered 1100 as HSN code, Kg as UQC and rate as 5%, they cannot add another entry with same HSN, UQC and rate. But they can make another entry with 1100 as HSN code, Kg as UQC and rate as 12%.

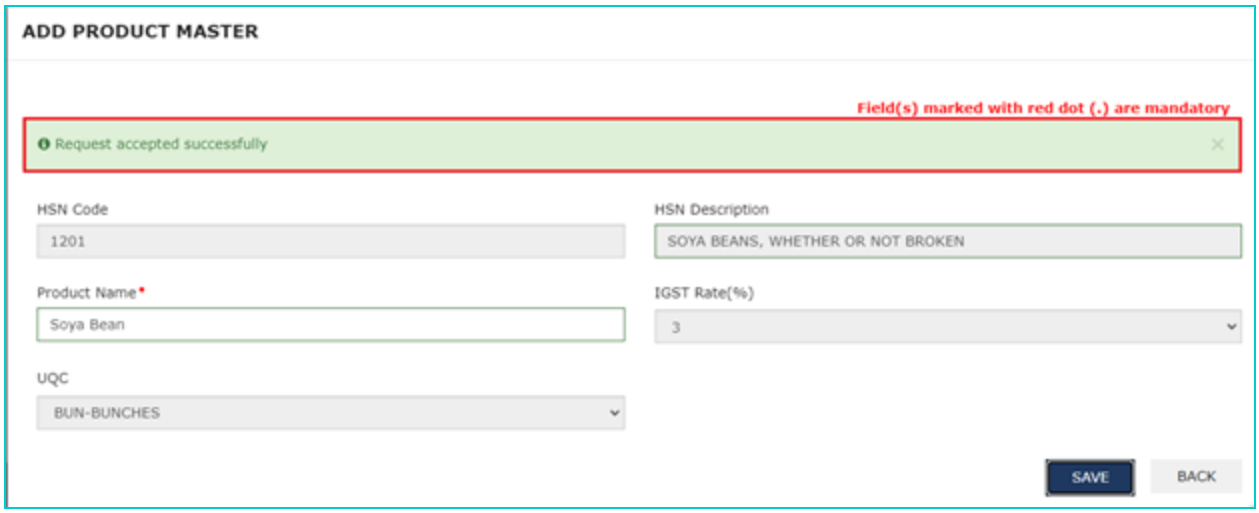
10.9. To make an entry, click on ADD TO MY MASTER.



10.10. A pop-up titled Add Product Master appears. Enter the Product Name and click the Save button.



10.11. A success message will appear. Close the pop-up. The Product Name as saved in My Master will be auto-populated.



Note:

• The Product name added here can be searchable from Product Name as in Product master.

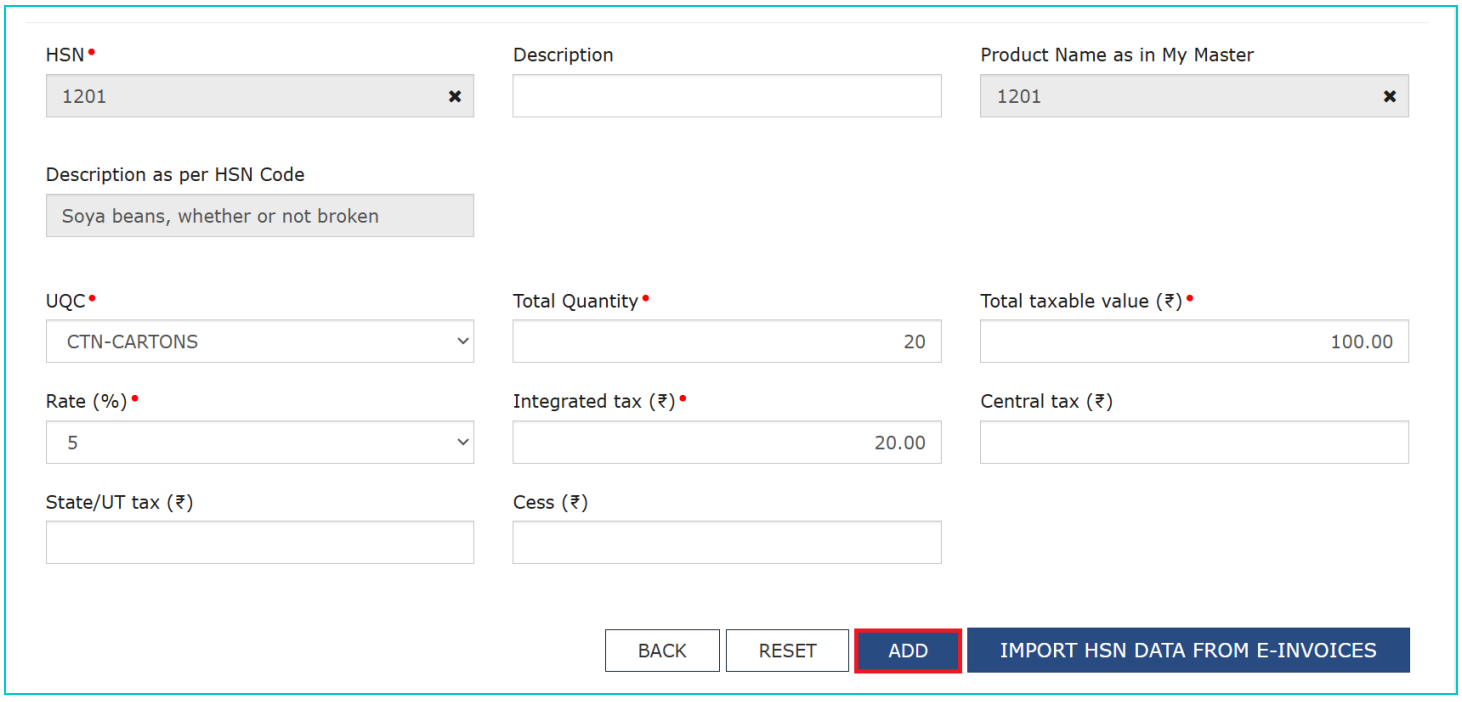
10.12. In the Integrated Tax and Cess field, enter the Integrated tax and the Cess amount.

10.13. In the Total Taxable Value field, enter the Total Taxable Value of the outward supply.

10.14. In the Central tax field, enter the Central tax amount.

10.15. In the State/UT tax field, enter the State/UT tax amount.

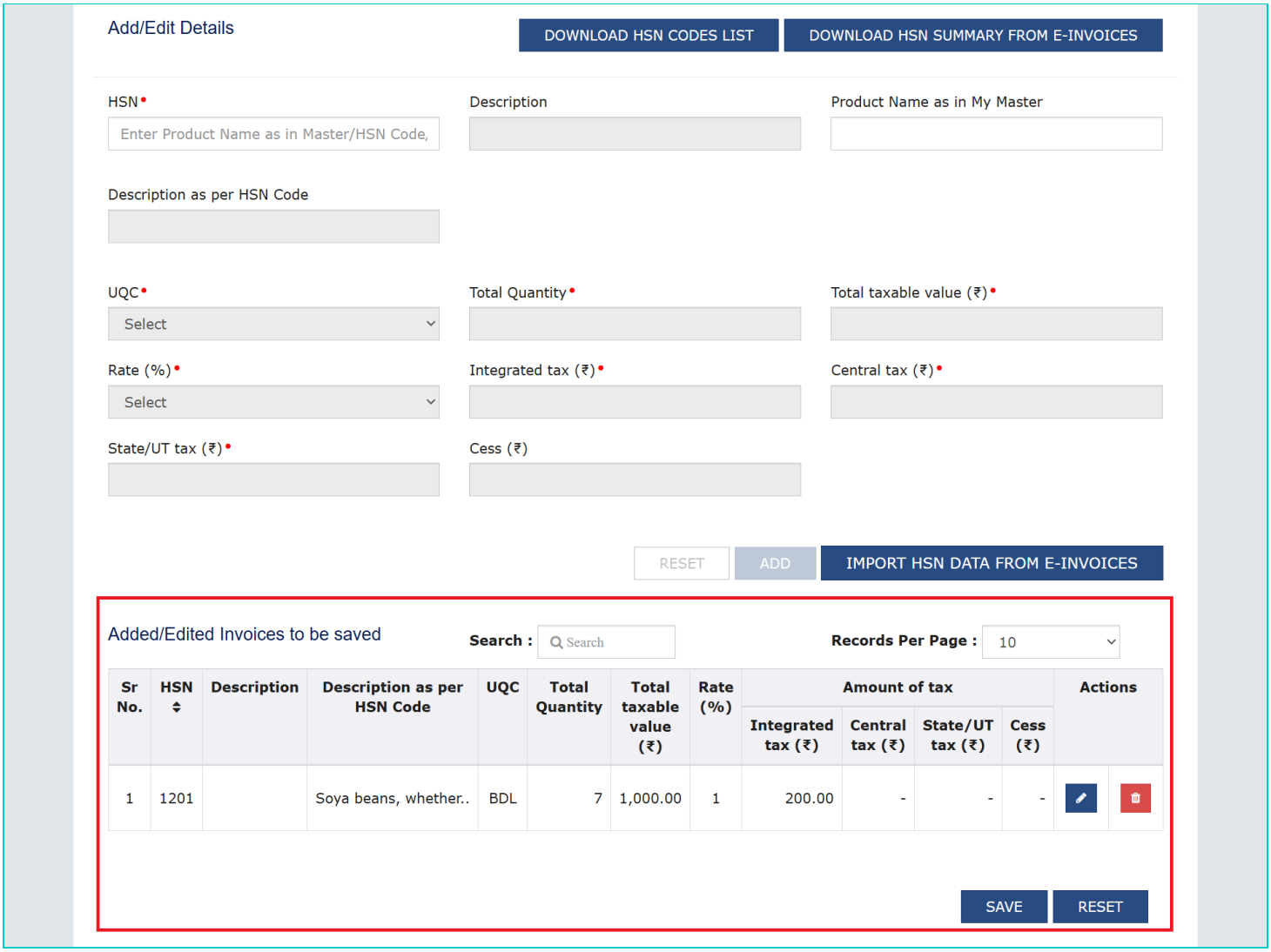
10.16. Click the **ADD** button.



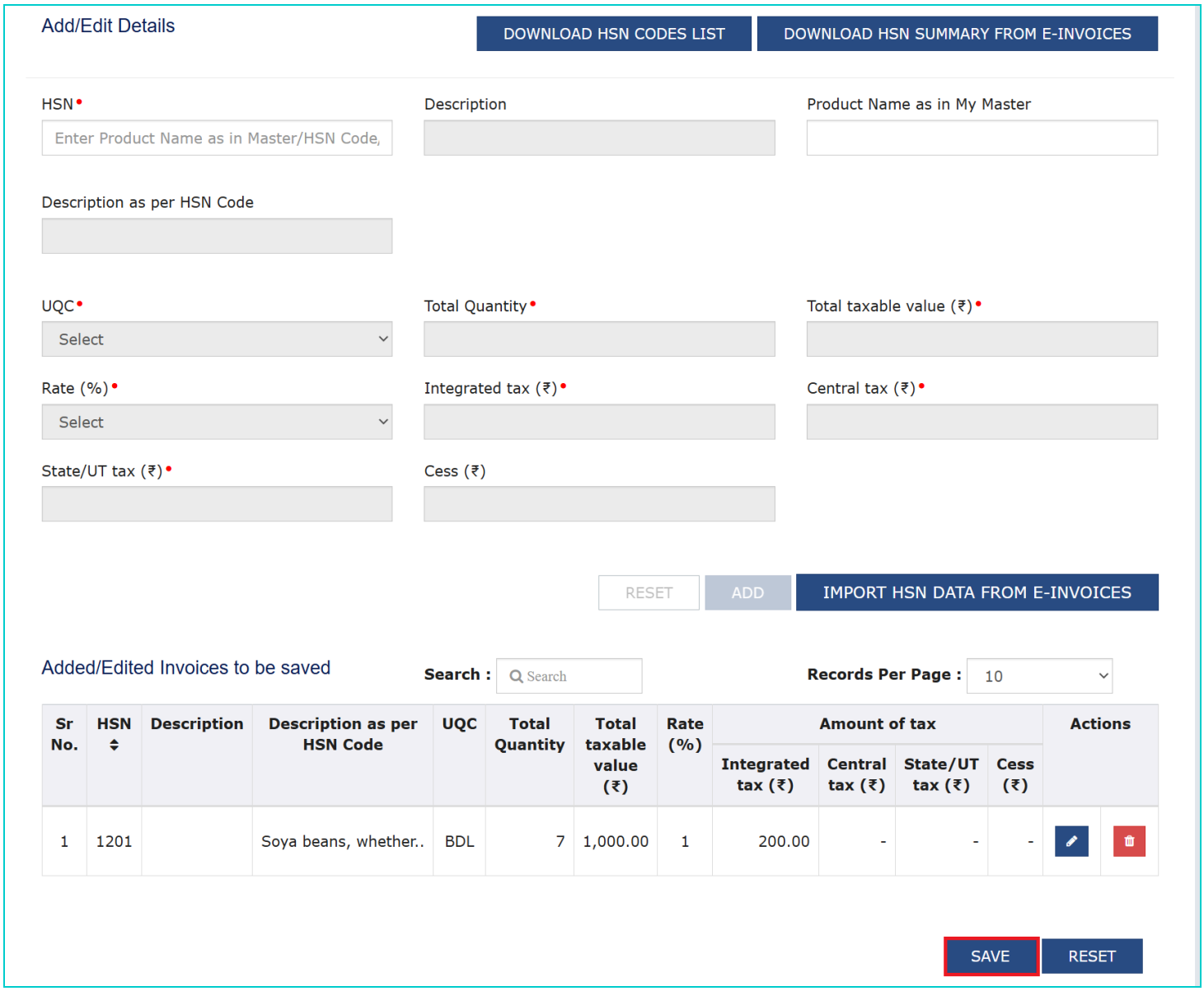
10.17. On clicking ADD button, the following message is displayed on top of the page.



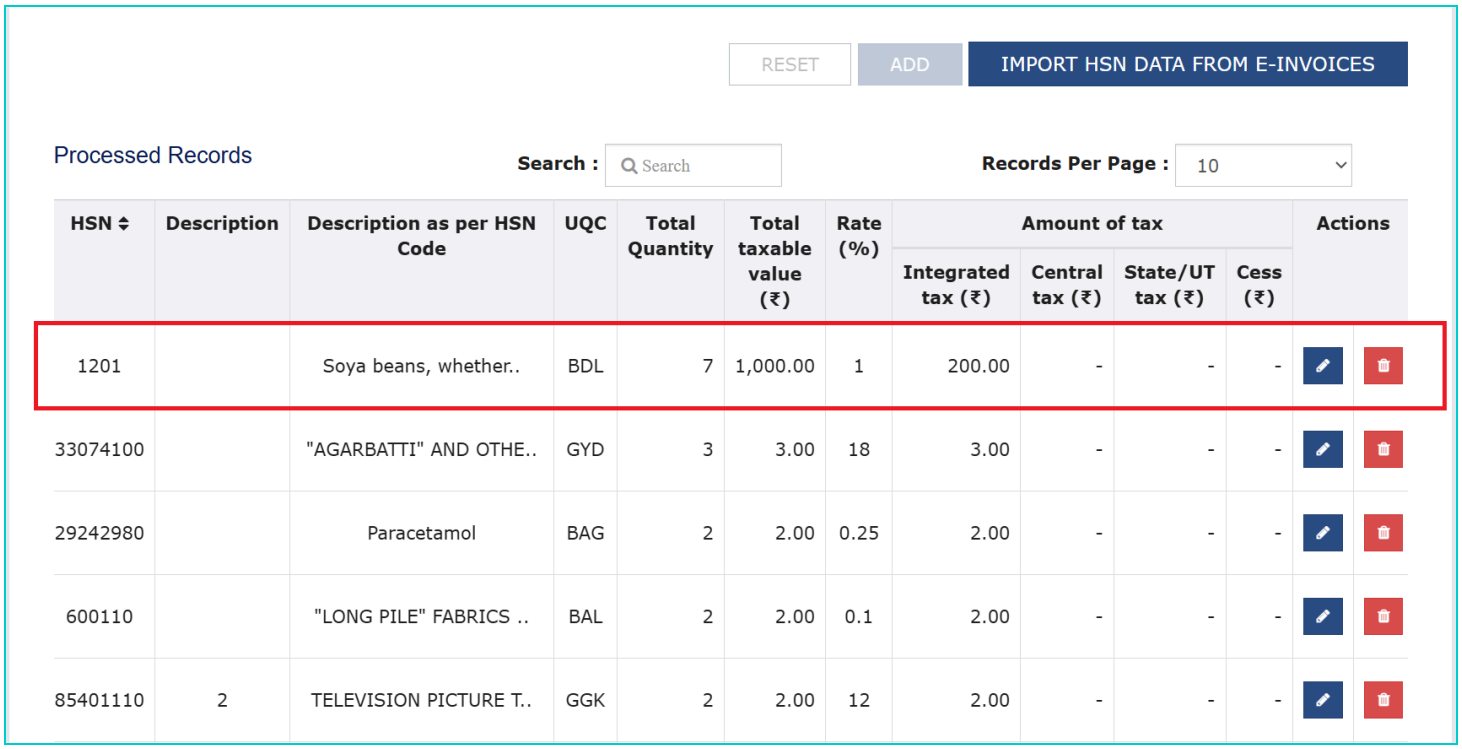
10.18. The added records are moved to Added/Edited Invoices to be saved section.



10.19. On click of SAVE, records will move to Processed Records table.



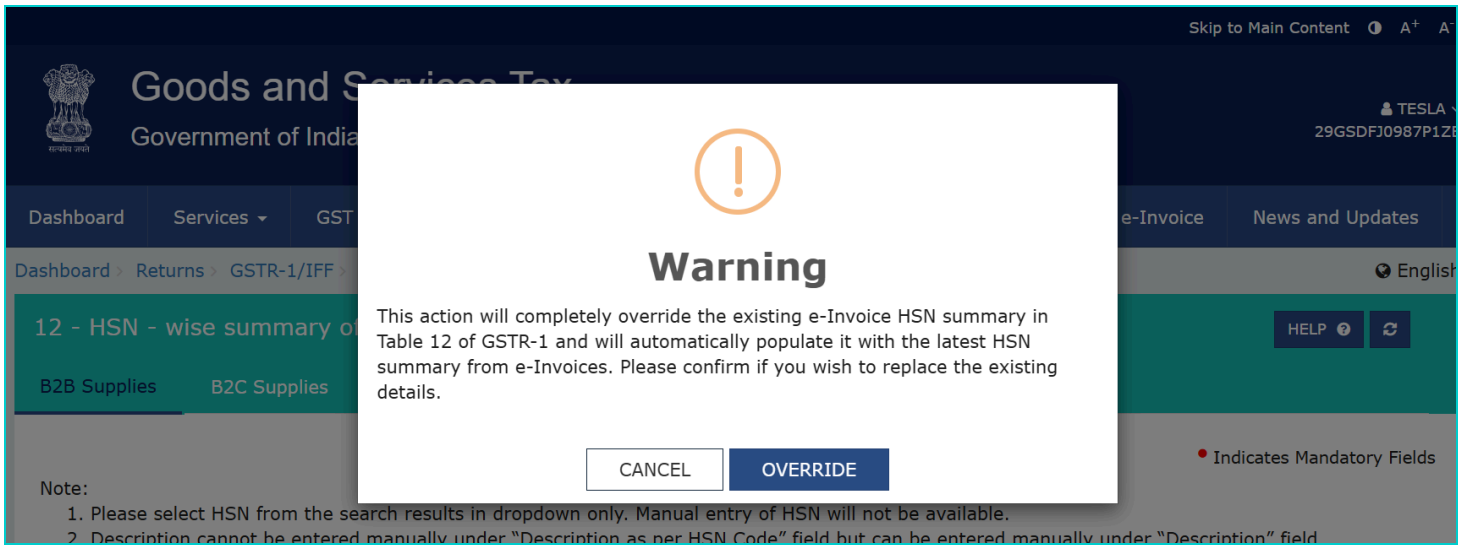
10.20. Check the records reflected in the Processed Records table.



Note 1:

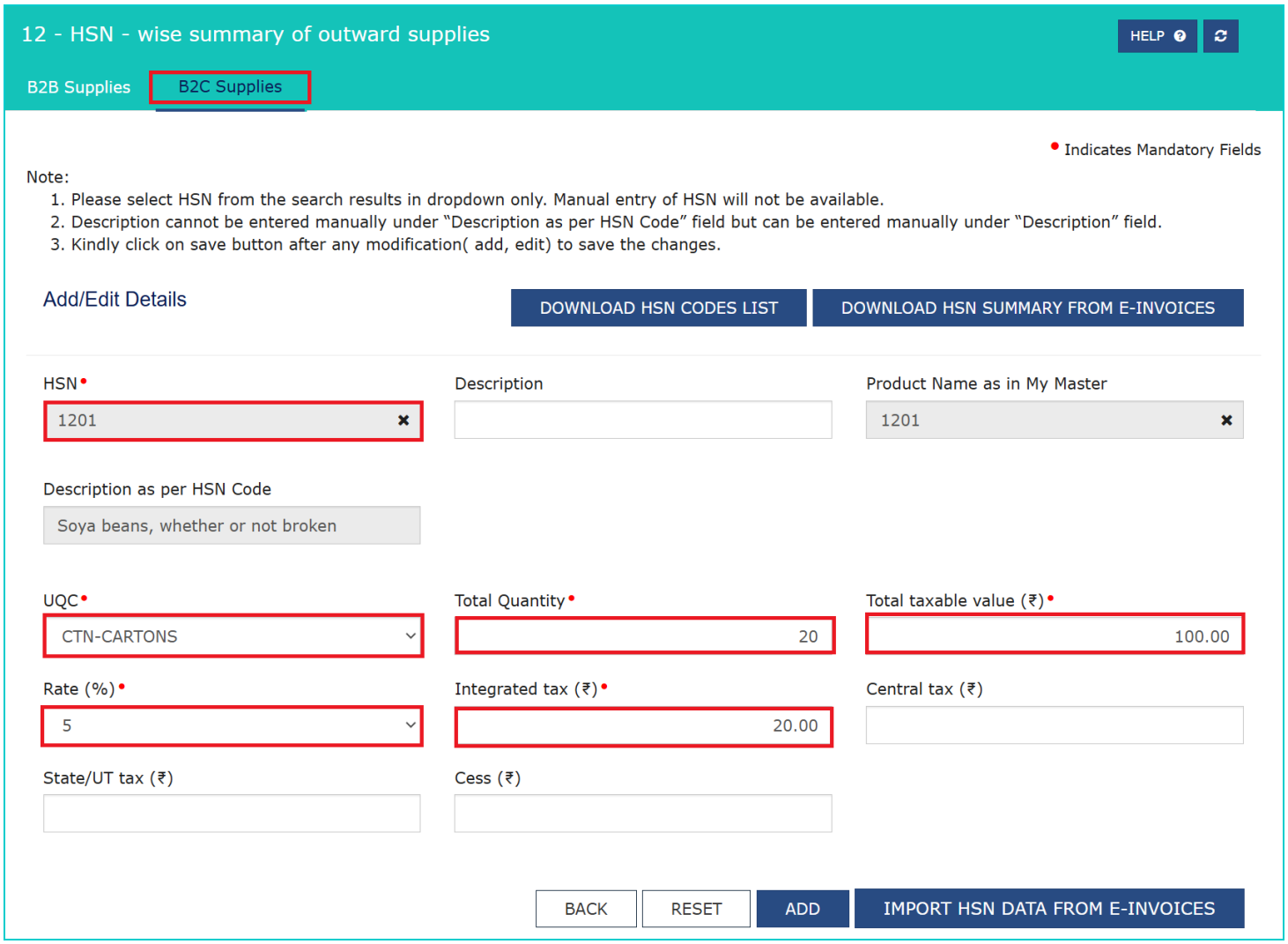
- You can click the EDIT button to edit the added details.
- You can click the DELETE button to delete the added details.
- You can click the RESET button to delete all the added details at one-go.
- You can add more HSN wise details by entering the HSN Code in HSN field.
- You can use Search feature to search for required details, which is applicable across all columns.
- To view records per page, select the required number of records from the Records Per Page drop-down list.
- To search in the list of added records, enter the relevant text/value in the Search field.

Note 2: You can completely override already imported and manually added/saved HSN records on click of IMPORT HSN DATA FROM E-INVOICES button. A warning message will pop up on screen on clicking IMPORT HSN DATA FROM E-INVOICES button. You can click on OVERRIDE.



Note 3: Upon clicking of this Download HSN Codes List button, the taxpayer can download an excel sheet which contains the list of HSN codes for goods & services along with its Description.

10.21 Now click on B2C Supplies tab. Taxpayer can fill all the details and proceed further similar to B2B Supplies.



Note: The process of adding and saving records under B2C Supplies tab is the same as B2B Supplies.

10.22. On click of BACK button, you will be re-directed to Form GSTR-1 page where the HSN summary of outward supplies tile will reflect the number of successfully processed HSN records that have been added.

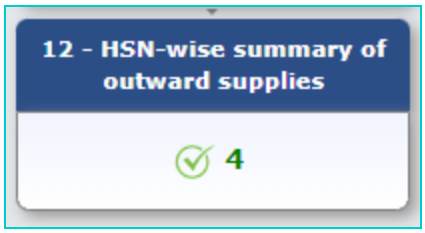
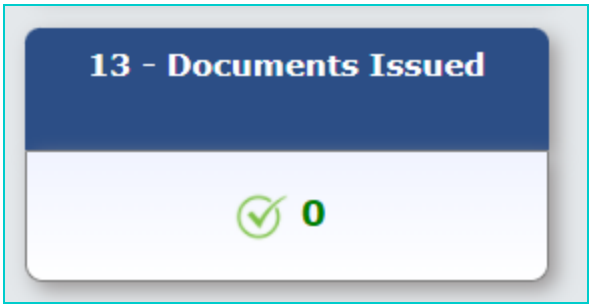


Table 13 - Documents Issued

To Upload the details of **Documents issued** perform the following steps.

12.1. Click the **Documents Issued** tile to add the details for document issued during the current tax period.



12.2. To update the document for **Invoices for outward supply**, Click on **Add Document**:

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

2. Invoices for inward supply from unregistered person

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

3. Revised Invoice

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

4. Debit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

5. Credit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

6. Receipt voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

7. Payment Voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

8. Refund voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

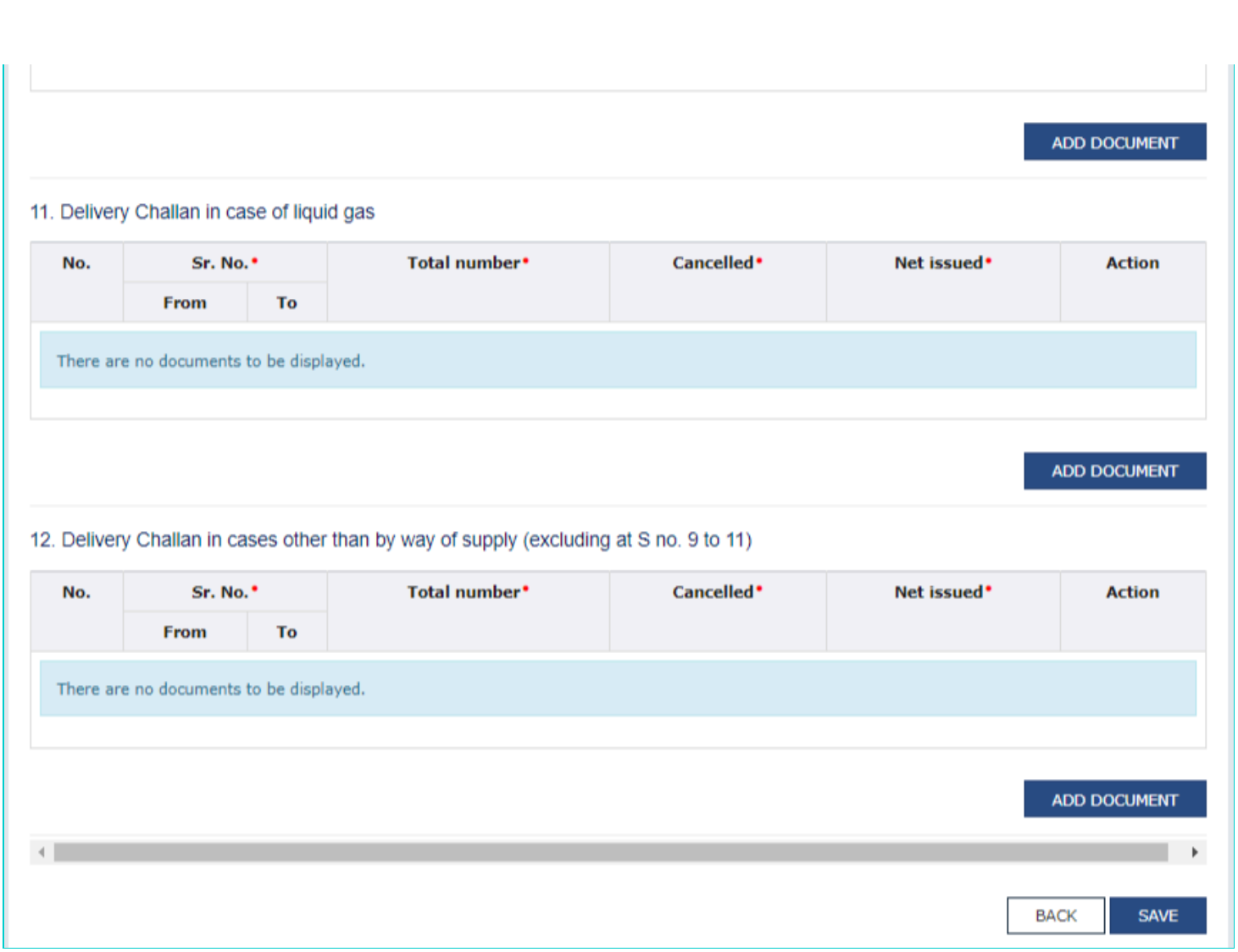
9. Delivery Challan for job work

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

10. Delivery Challan for supply on approval

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						



12.3. Add the details for different categories. You can click **ADD DOCUMENT** button to add more rows for each category.
12.4. Click **SAVE** at the end of the page.

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1	INV-JAN-01	INV-JAN-05	5	0	5	

ADD DOCUMENT

2. Invoices for inward supply from unregistered person

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

3. Revised Invoice

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

4. Debit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1	DB-JAN-01	DB-JAN-04	4	0	4	

ADD DOCUMENT

5. Credit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

6. Receipt voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

7. Payment Voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

8. Refund voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

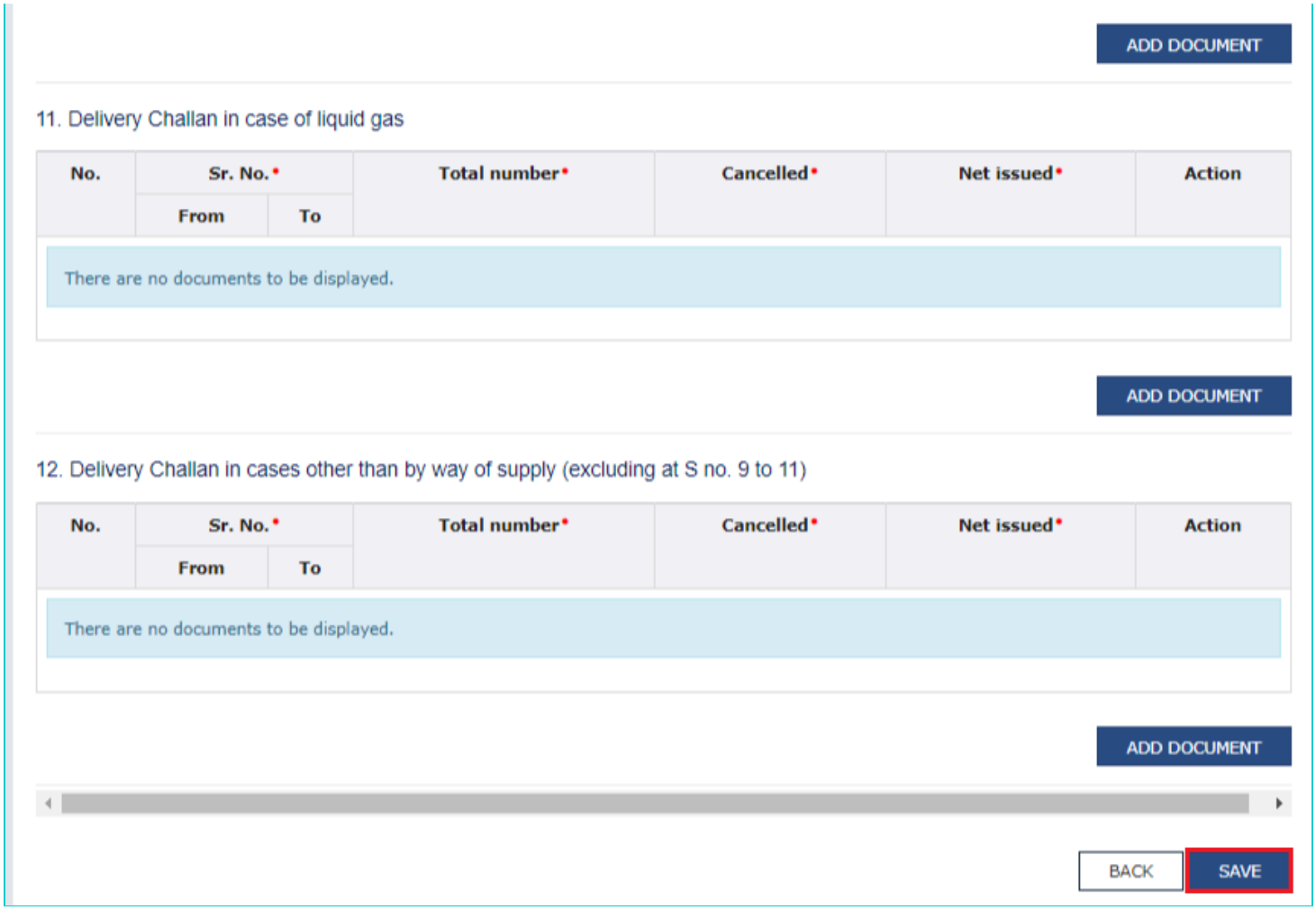
9. Delivery Challan for job work

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						

ADD DOCUMENT

10. Delivery Challan for supply on approval

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						



12.5. A message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.
Note: Here, you can also delete the added invoices (under Actions).

Request accepted successfully. Please refresh after 30 seconds to check the updated data..

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1	INV-JAN-01	INV-JAN-05	5	0	5	

ADD DOCUMENT

2. Invoices for inward supply from unregistered person

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

3. Revised Invoice

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

4. Debit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1	DB-JAN-01	DB-JAN-04	4	0	4	

ADD DOCUMENT

5. Credit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

6. Receipt voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

7. Payment Voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

8. Refund voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.

ADD DOCUMENT

9. Delivery Challan for job work

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

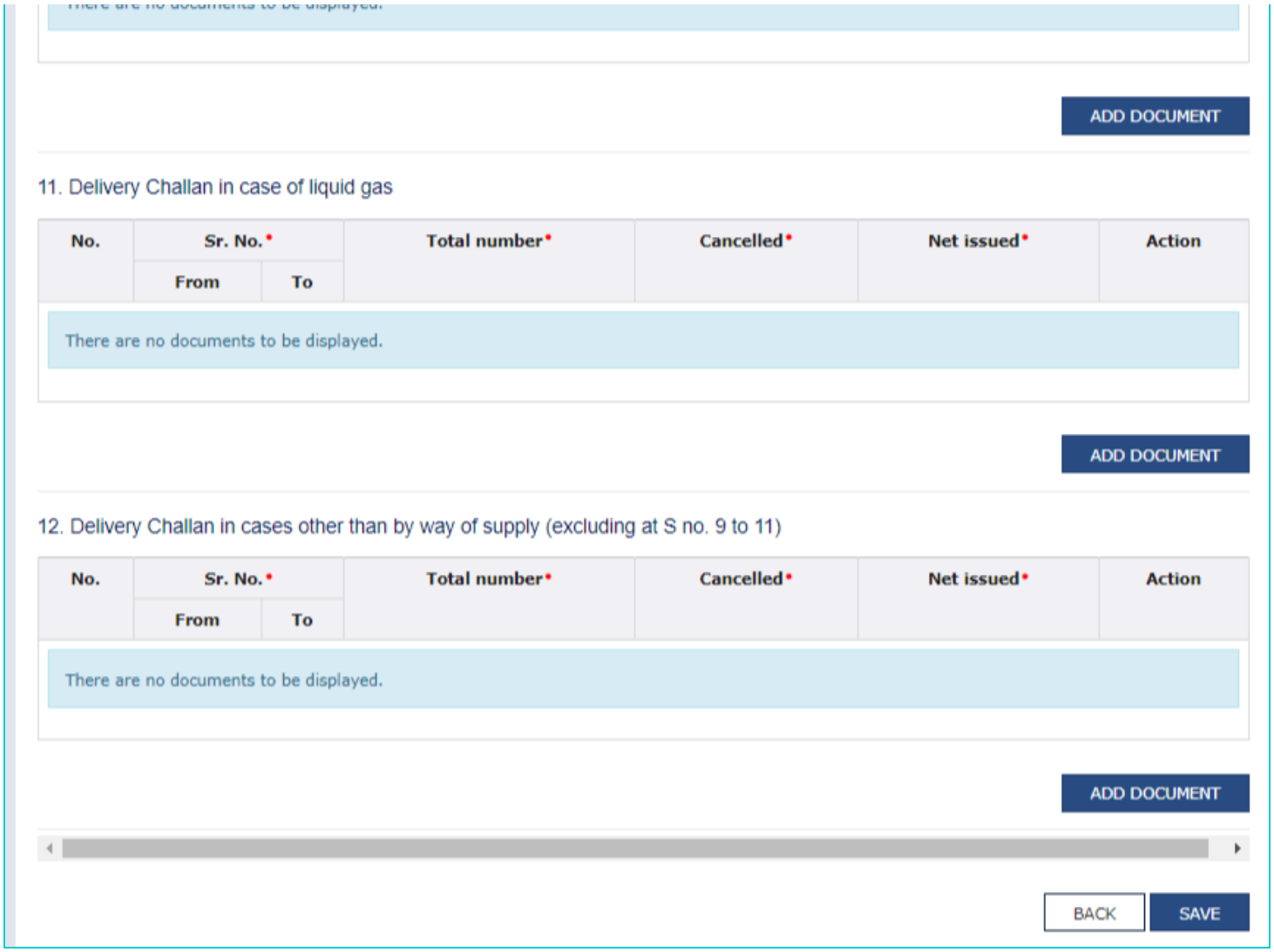
There are no documents to be displayed.

ADD DOCUMENT

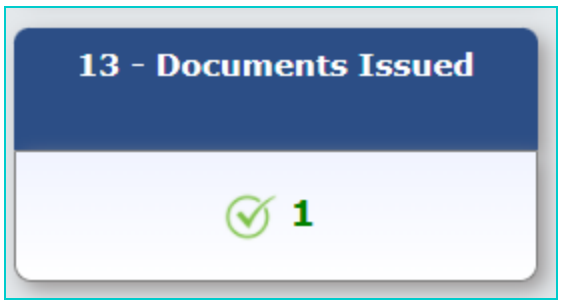
10. Delivery Challan for supply on approval

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

There are no documents to be displayed.



12.6. You will be directed to the GSTR-1 landing page and the **Documents Issued summary** tile in GSTR-1 will reflect the number of documents issued along with Total Docs, Cancelled Docs and Net Issued Docs.



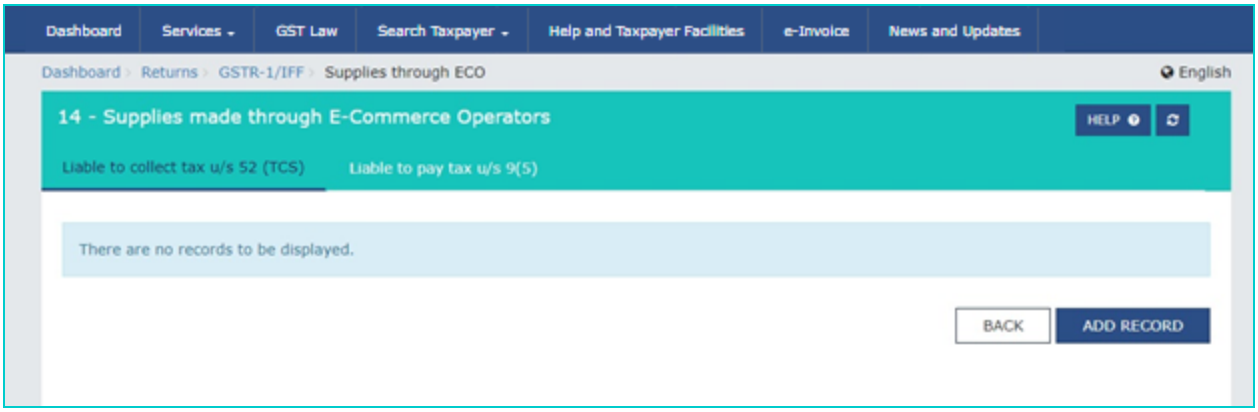
Click here to go back to main menu

Table 14 – Supplies made through ECO.

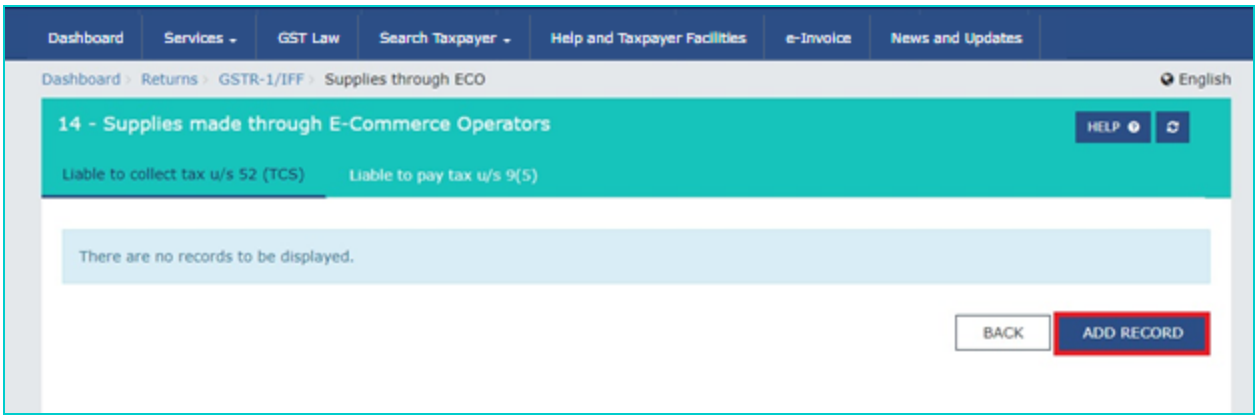
To add details in Supplies made through ECO (Electronic Commerce Operators), perform the following steps:
1. Click the 14- Supplies made through ECO tile.



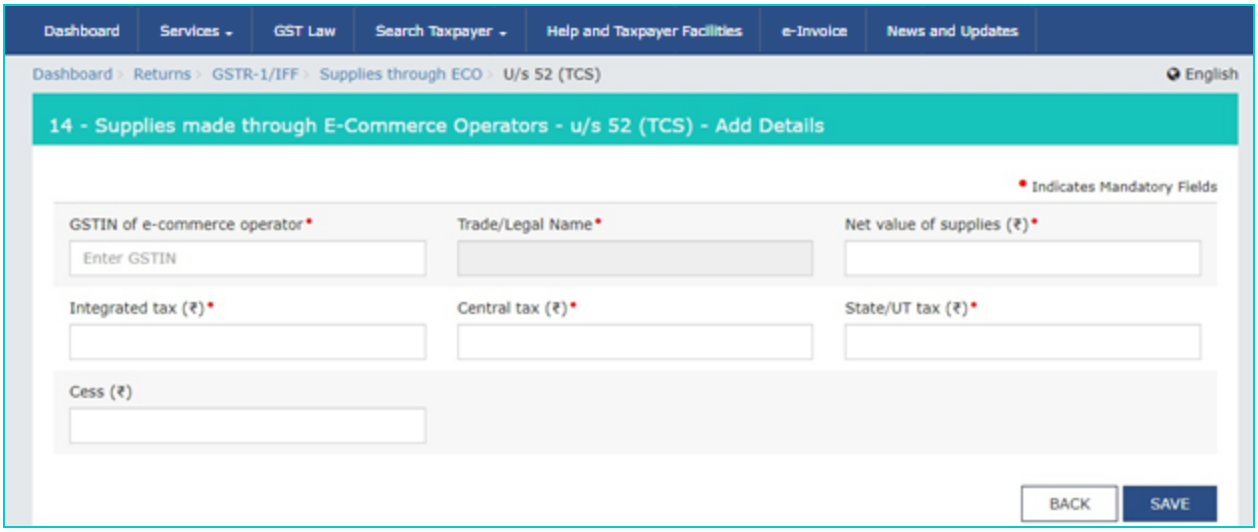
2. The Supplies made through ECO page will be displayed.
There will be two tabs:
a. Liable to collect tax u/s 52 (TCS)
b. Liable to pay tax u/s 9(5)
Note: By default, Liable to collect tax u/s 52 (TCS) tab will open.



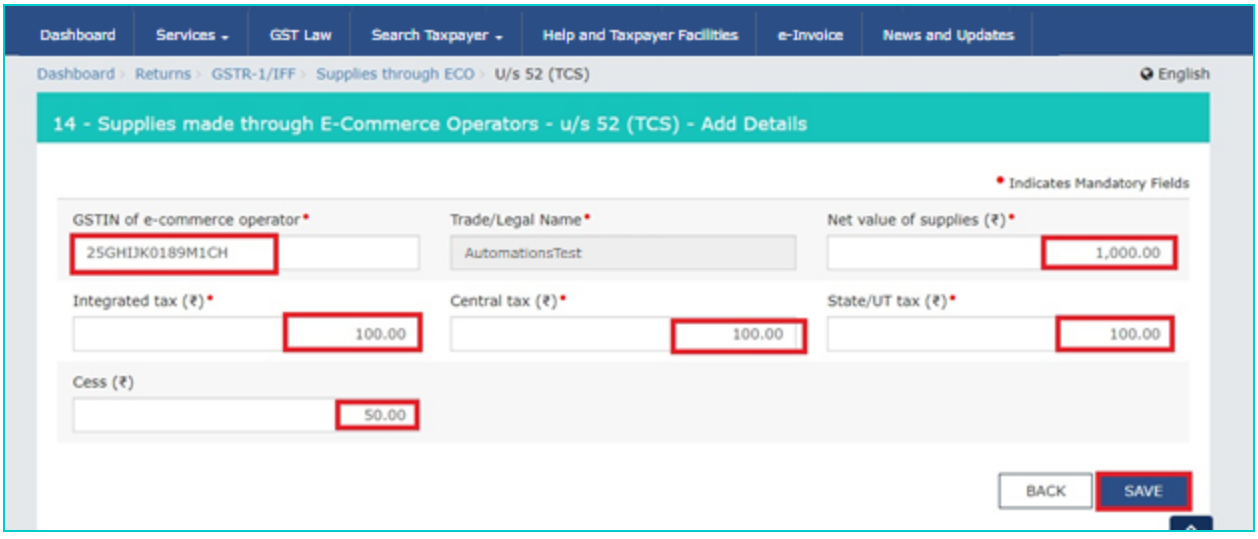
Note: On clicking back button, system will navigate back to GSTR-1 landing page.
3. Click on ADD RECORD button.



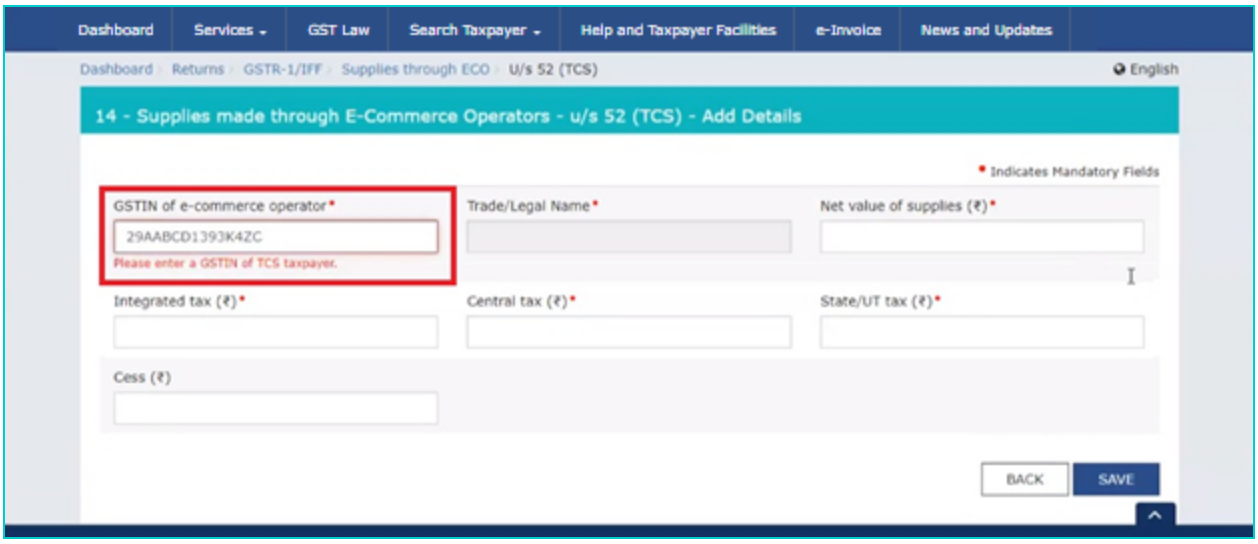
4. Supplies made through E-Commerce Operators- u/s 52 (TCS)-Add Details page is displayed.



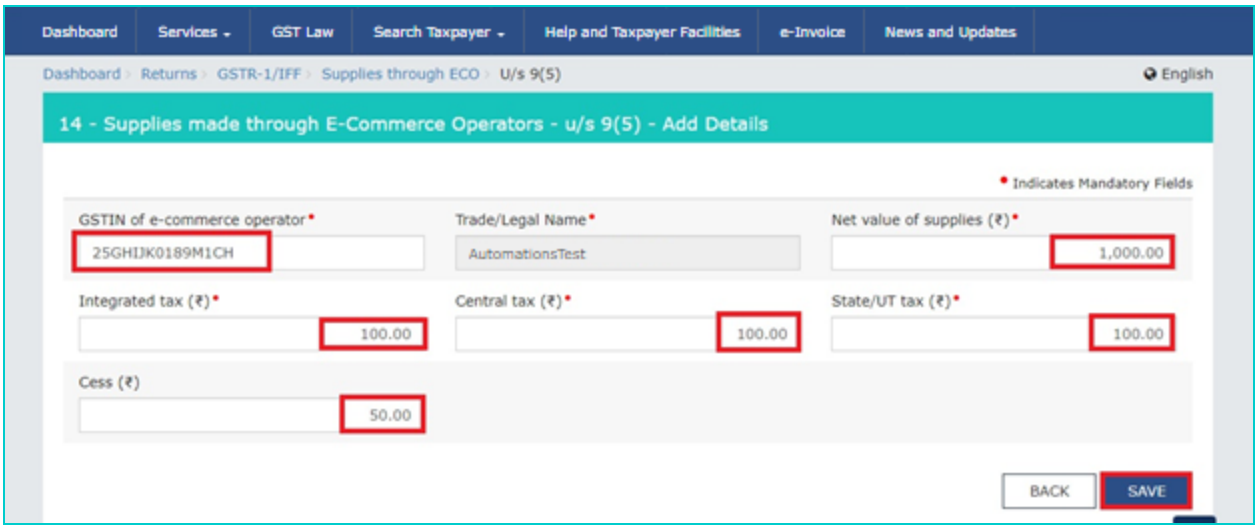
5. Enter the GSTIN of e-commerce operator, Net values of supplies, Integrated tax, Central tax, State/UT tax, Cess in the fields, then click on SAVE button.



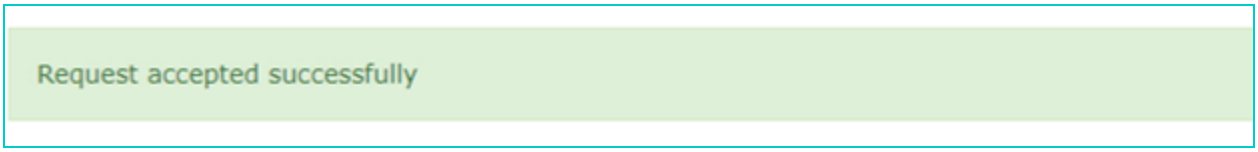
Note: If you will enter a GSTIN other than that of a TCS taxpayer, then system will display following error on the screen.



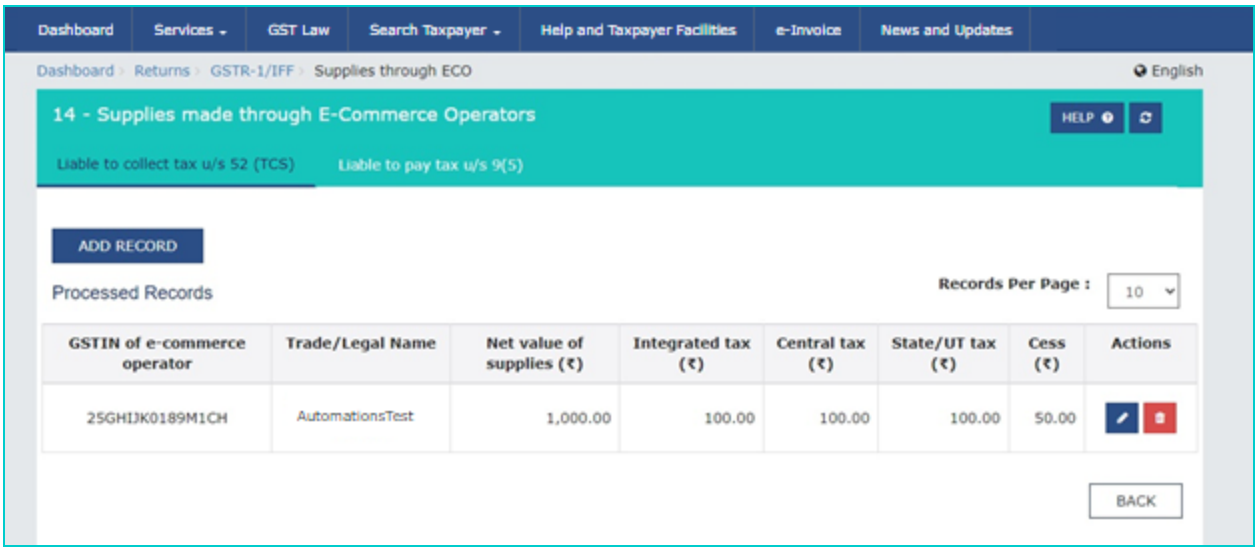
6. Similarly, enter the details in GSTIN of e-commerce operator, Net values of supplies, Integrated tax, Central tax, State/UT tax and Cess fields under Liable to collect tax u/s 9 (5) tab, then click on SAVE button.



Note. A success request accepted message will be displayed.

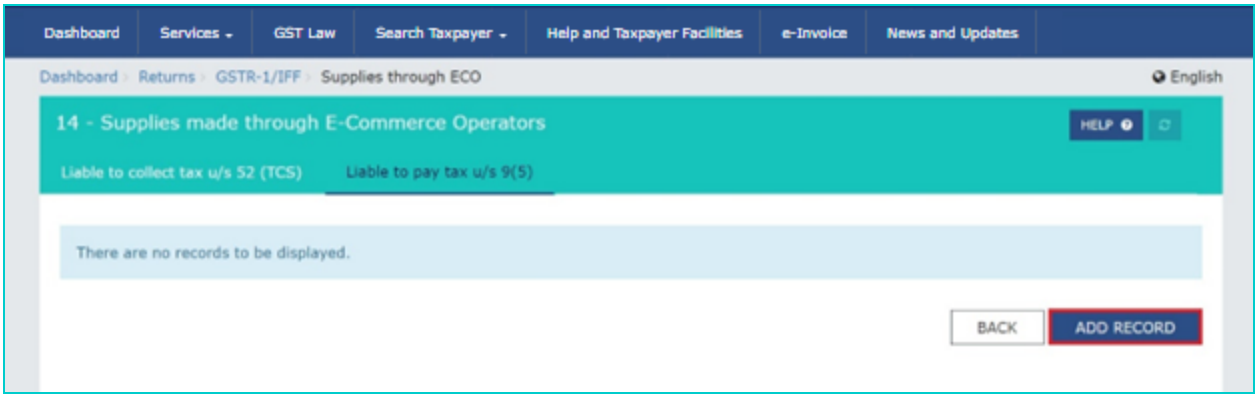


6. The Processed Records details will be displayed.

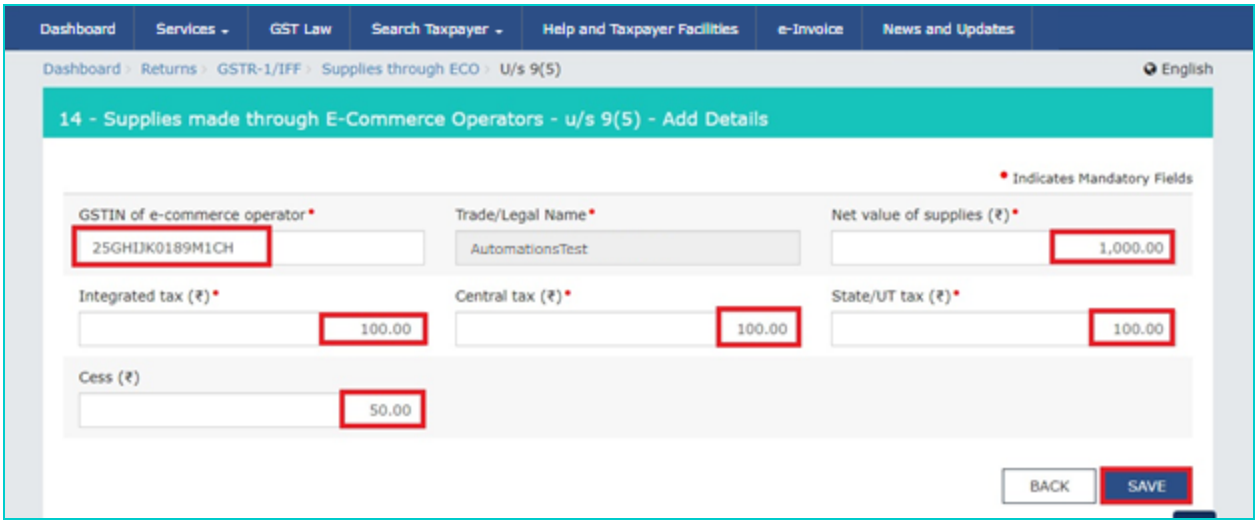


To enter details in Liable to pay tax u/s 9(5):

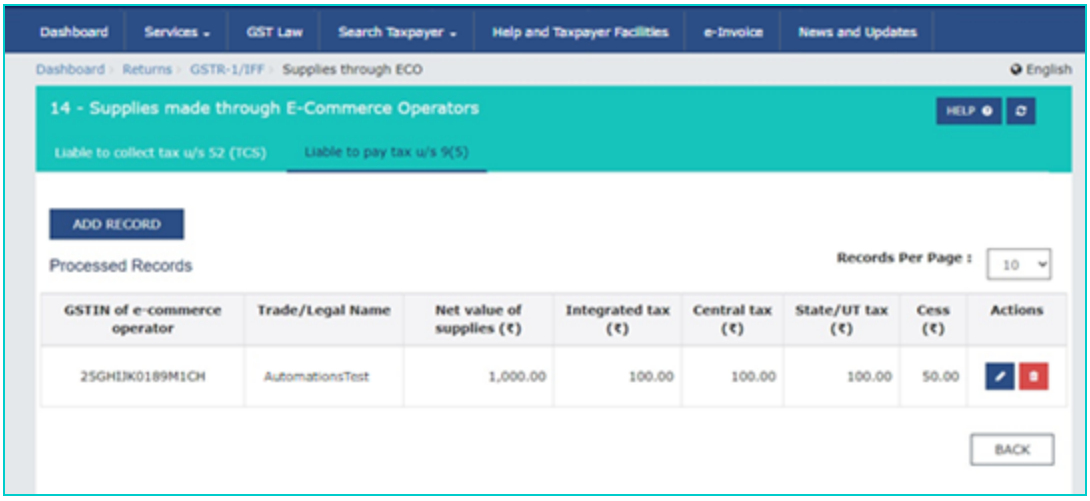
1. Click on ADD RECORD button.



2. The Liable to pay tax u/s 9(5) page is displayed.
3. Enter the GSTIN of e-commerce operator, Net values of supplies, Integrated tax, Central tax, State/UT tax, Cess in the fields, then click on SAVE button.



4. The Processed Records details will be displayed.

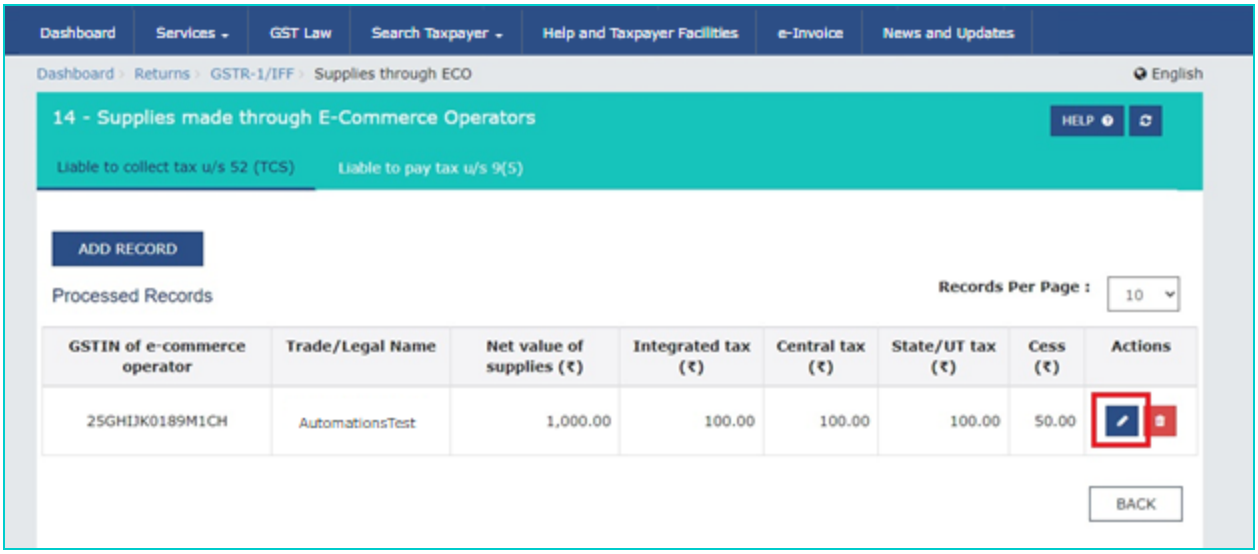


Note: In case the taxpayer intends to edit the record, he can click on edit icon. Then system will open the pre-filled record in edit details page, and it will allow to edit the following fields:

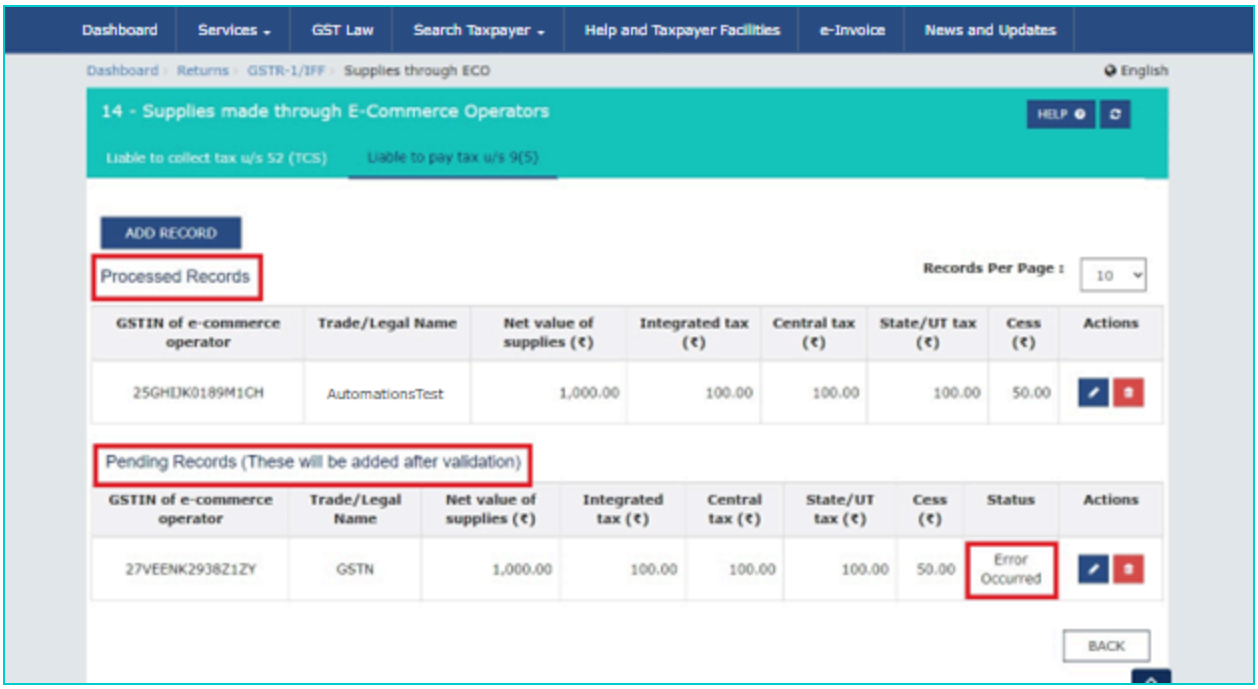
a. Net values of supplies

b. The tax amounts (Integrated tax, Central tax, State/UT tax and Cess)

Once the taxpayer edits the details, he can save the same by clicking on the Save button at the bottom.



5. The Tile summary of table 14 (Under both tabs ‘Liable to collect tax u/s 52 (TCS)’ and ‘Liable to pay tax u/s 9(5)’) on GSTR-1 dashboard shows the updated count of documents/ records added.



Note1: If there are records validated with error, then tile will be highlighted in red.

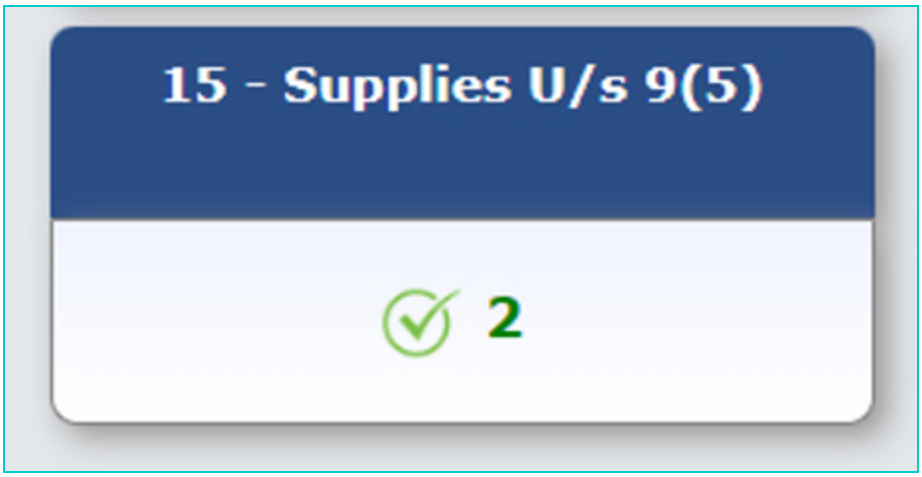


Note 2: System will not include the value of supply along with taxes of table 14 for the computation of 'Total liability (Outward supplies other than Reverse charge)' in consolidated summary table.

G. Table 15 -Supplies U/s 9(5)

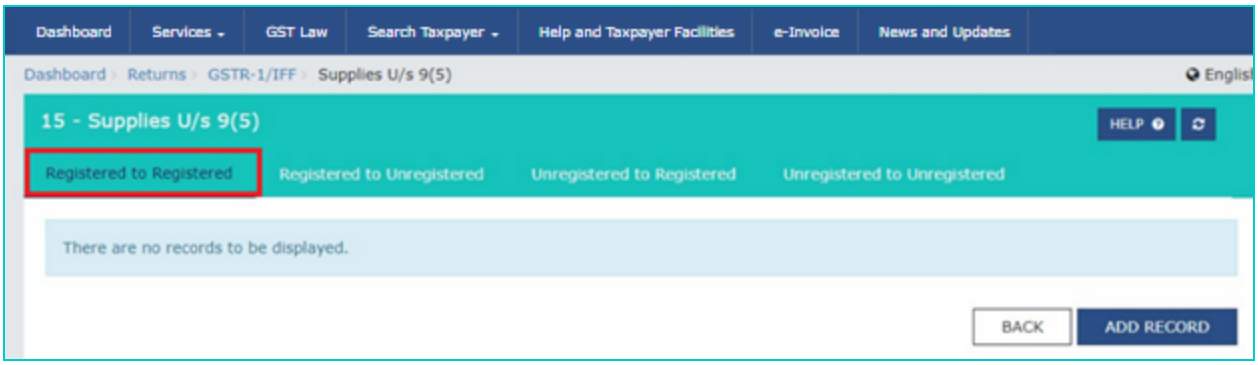
To add details in Supplies U/s 9(5), perform the following steps:

1. Click the 15 – Supplies U/s 9(5).

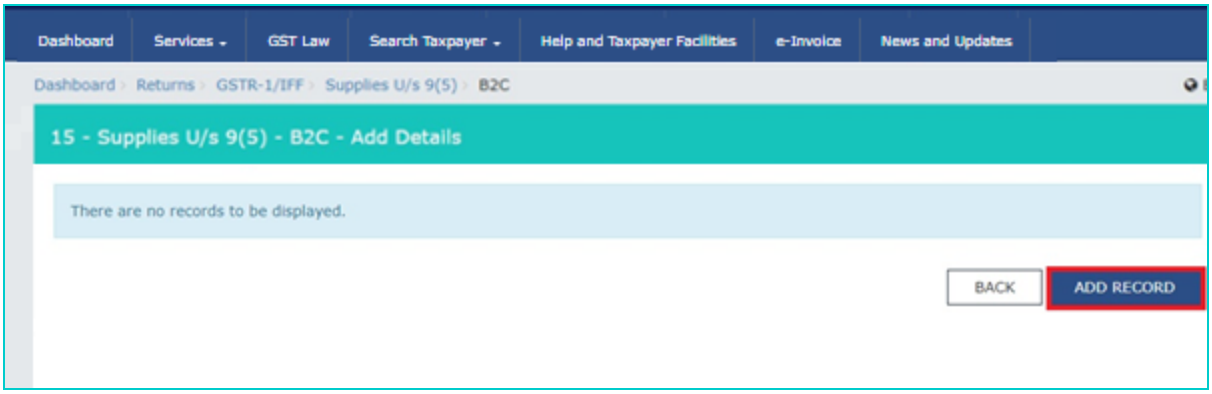


2. The Supplies U/s 9(5) page will be displayed.
There are four tabs:
a. Registered to Registered (B2B)
b. Registered to Unregistered (B2C)
c. Unregistered to Registered (URP2B)
d. Unregistered to Unregistered (URP2C)

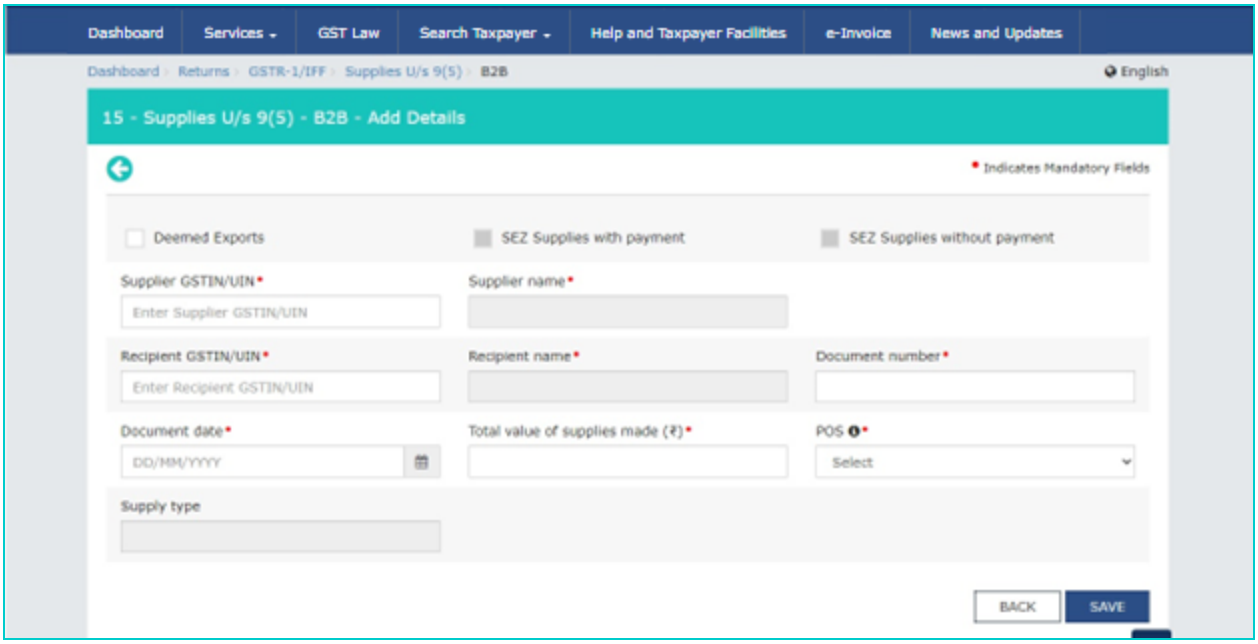
By default, Registered to Registered tab will be opened.



Note: On clicking back button, system will navigate back to GSTR-1 landing page.
Registered to Registered
3. Click on ADD RECORD button.



4. The Supplies U/s 9(5)-B2B-Add Details page will be displayed.



Note 1: The System will provide the three optional check boxes at the top of Add details page:

a. Deemed Exports – In case the supply is considered as deemed export, then taxpayer can select the checkbox.

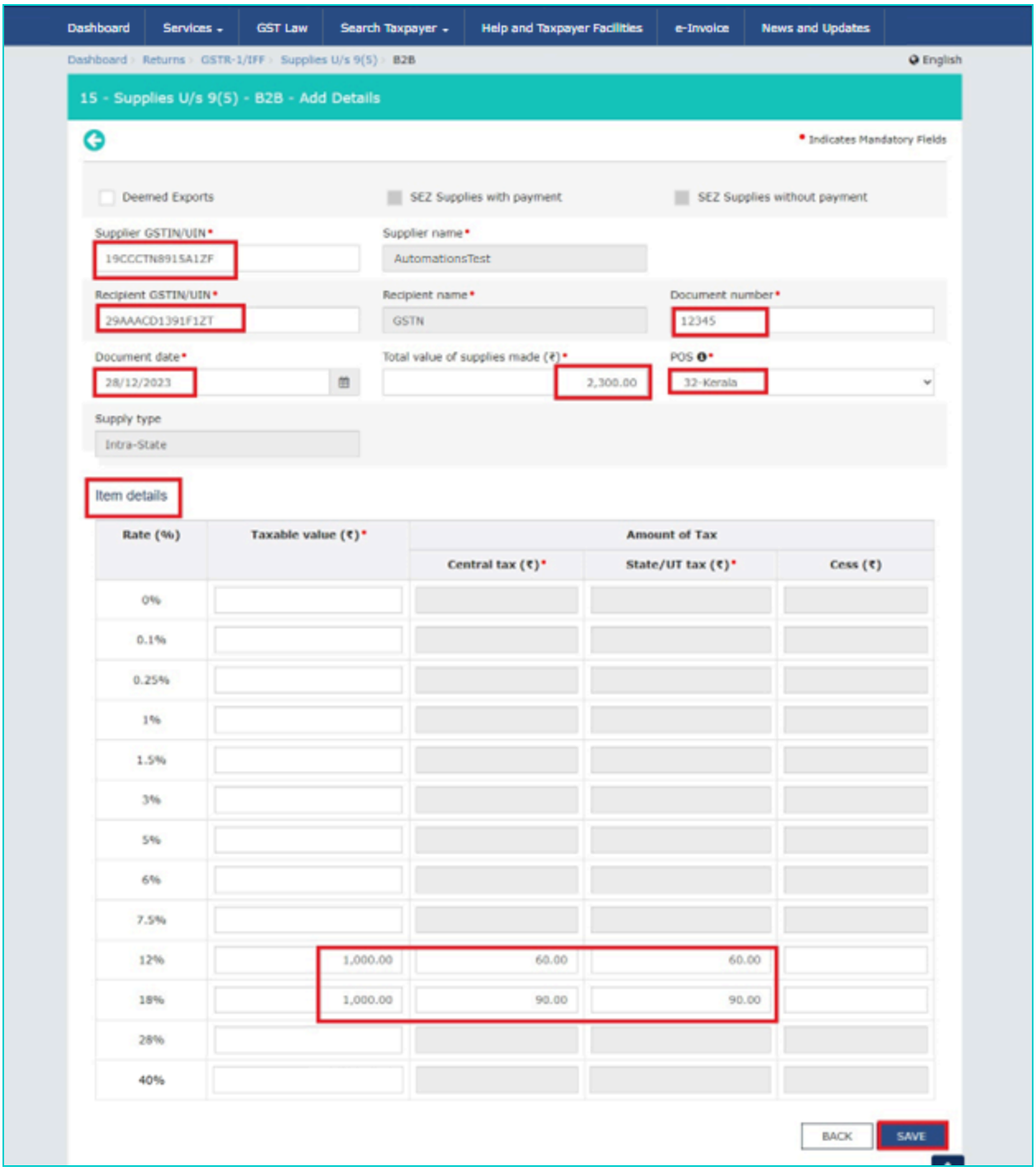
b. SEZ Supplies with payment – In case the supply is made to SEZ with payment of taxes, then taxpayer can select this checkbox.

c. SEZ Supplies without payment- In case the supply is made to SEZ without payment of taxes, then taxpayer can select this checkbox.

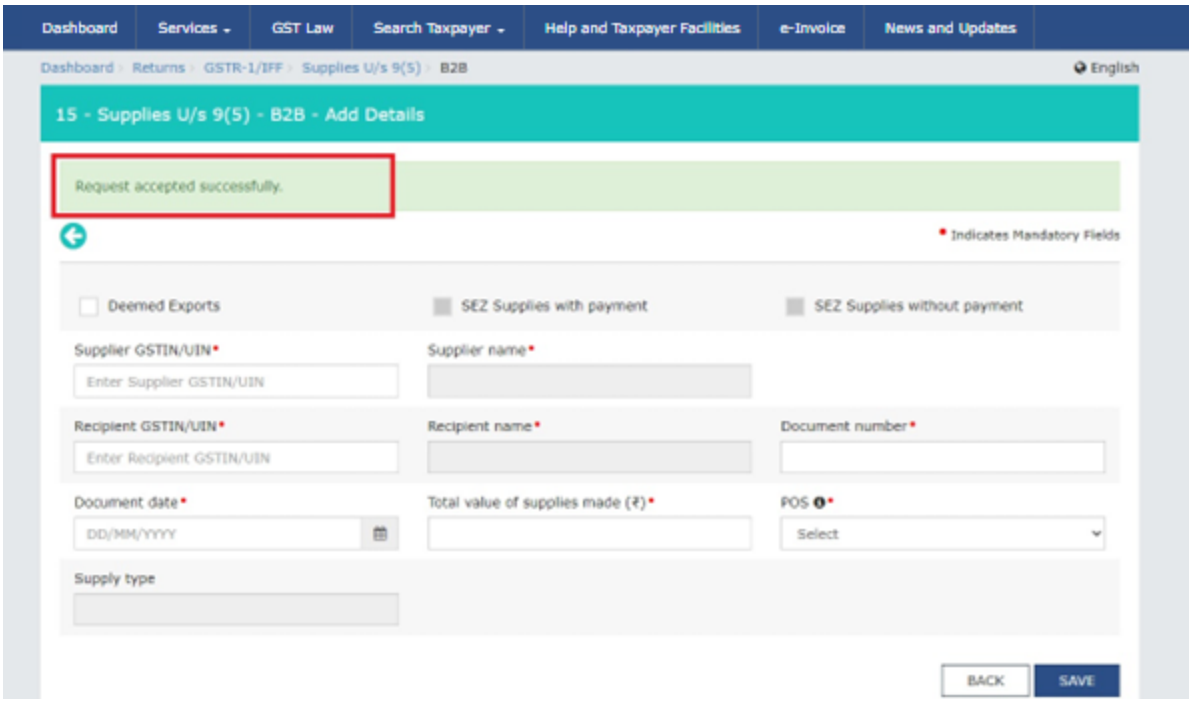
Note 2: On Clicking Back button, system will navigate the taxpayer to GSTR-1 landing page.

Processed Records

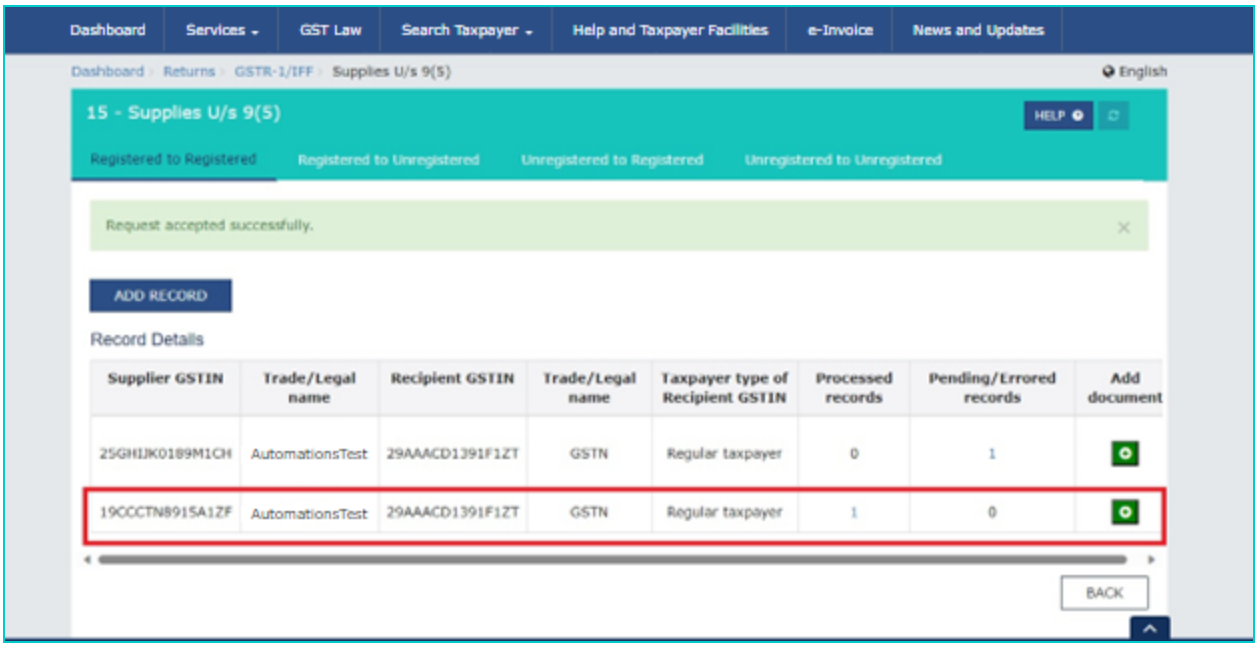
5. Enter the Supplier GSTIN/UIN, Recipient GSTIN/UIN, Document number, Document date, Total value of supplies made (₹), Supply type, Item details, Select the POS from drop-down list., then Click on SAVE button.



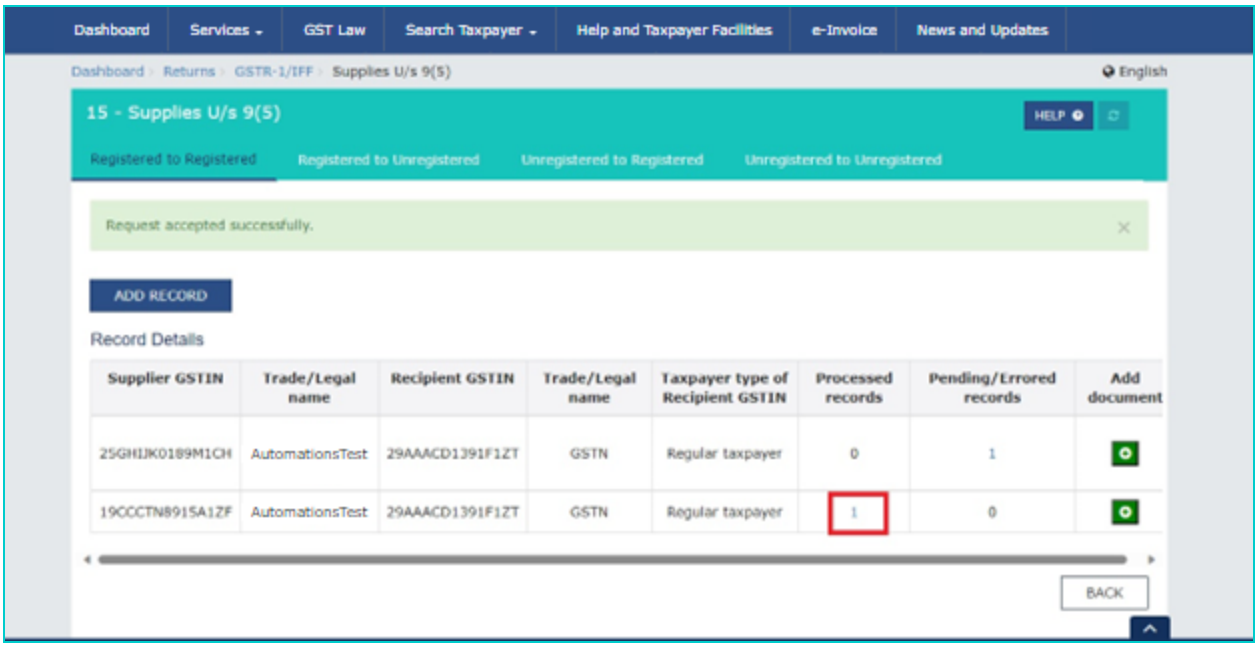
6. A success message will be displayed.



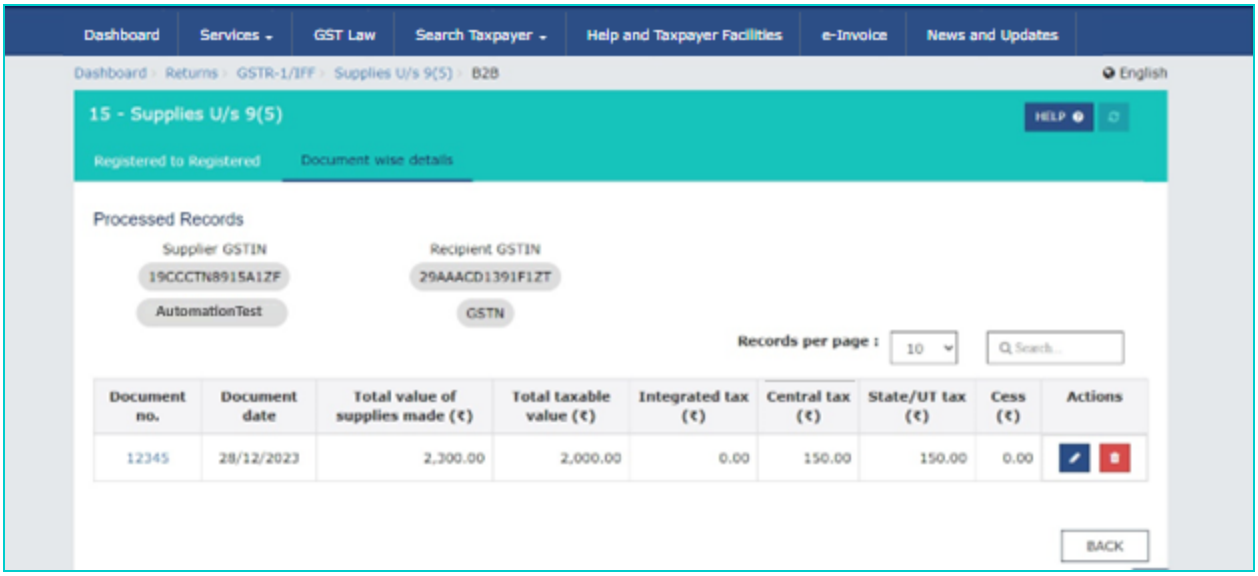
7. The Record details page will be displayed.



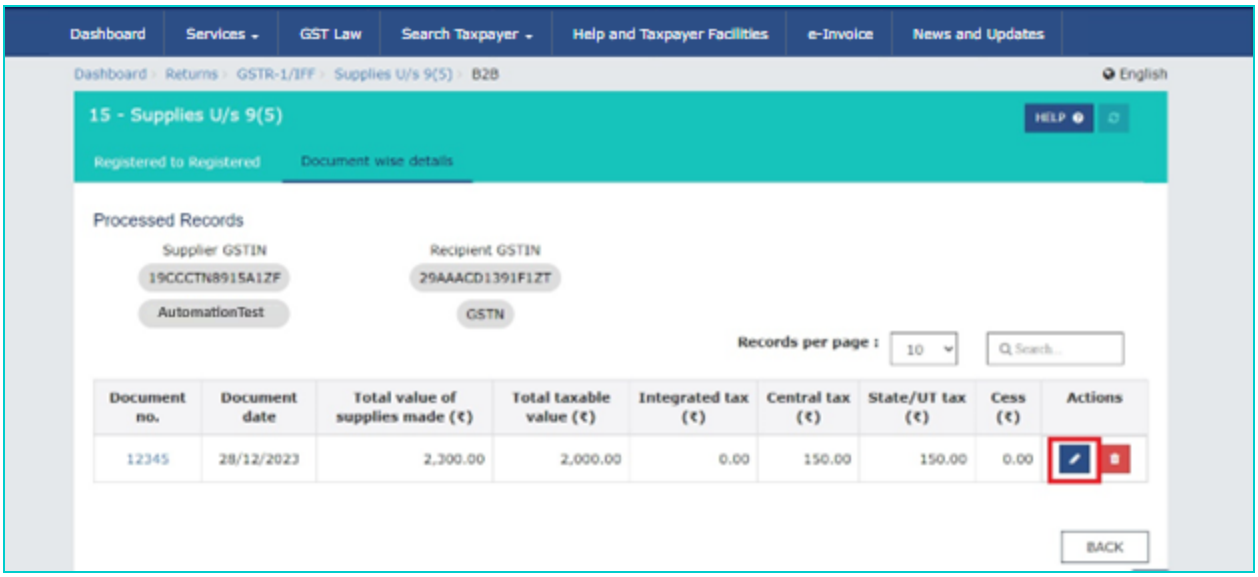
8. Click on Processed records hyperlink.



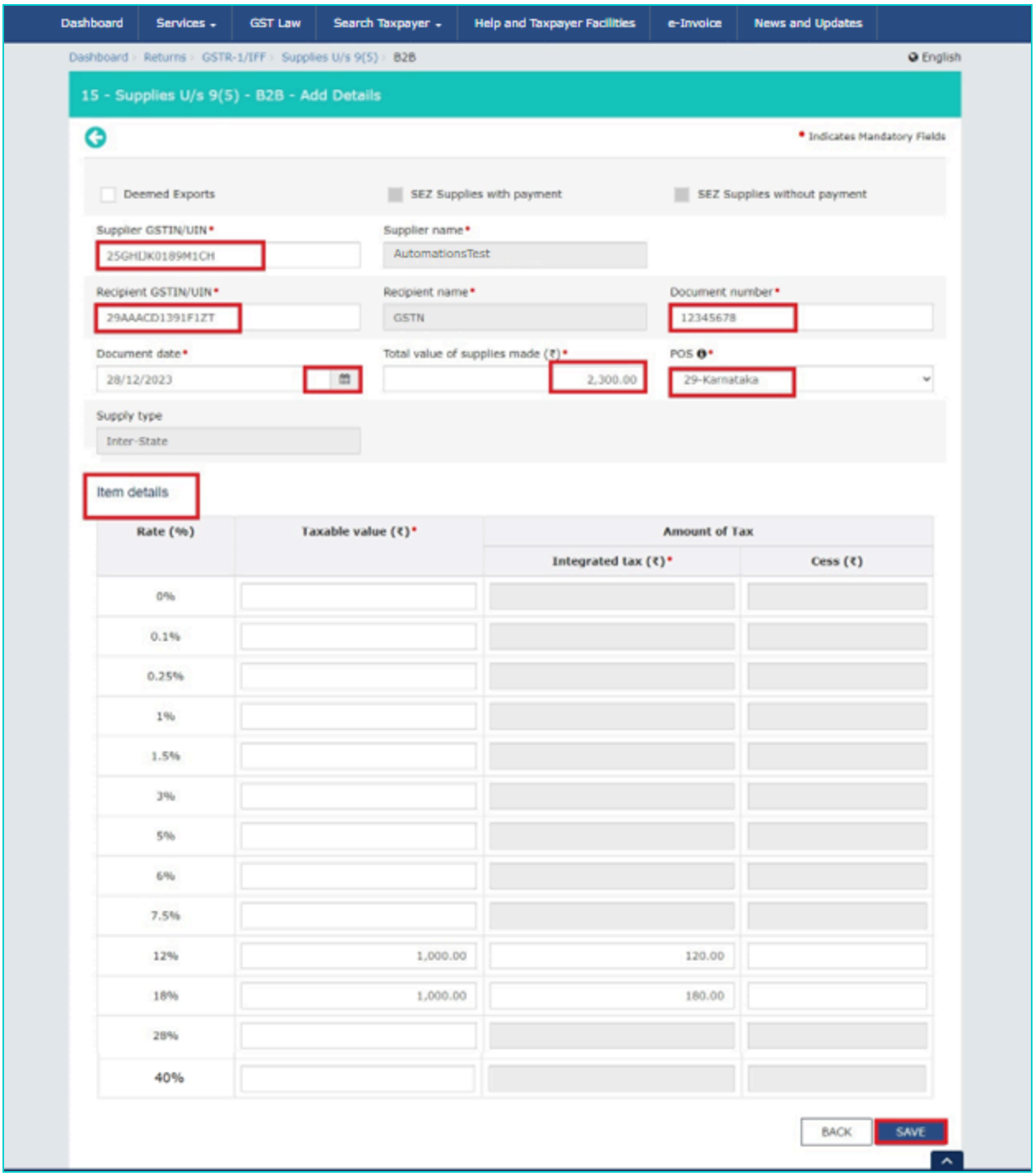
9. The Processed records page will be displayed.



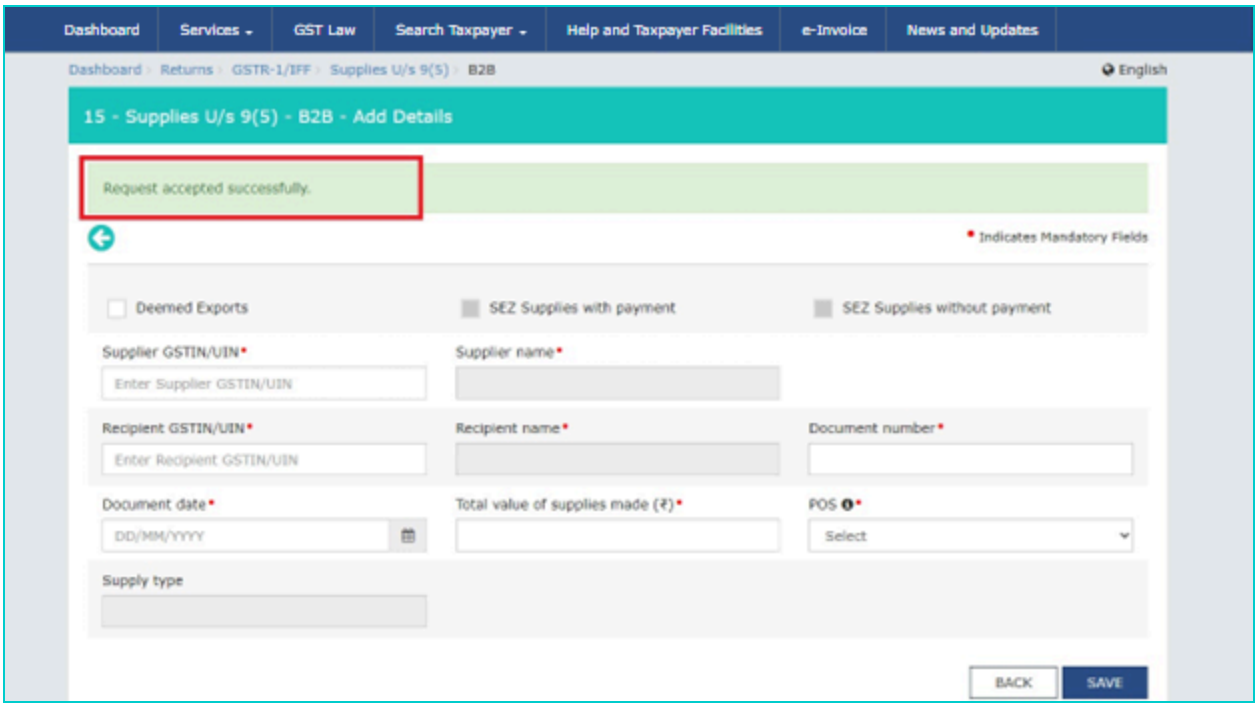
Note: In case the taxpayer intends to edit the record, he can click on edit icon.



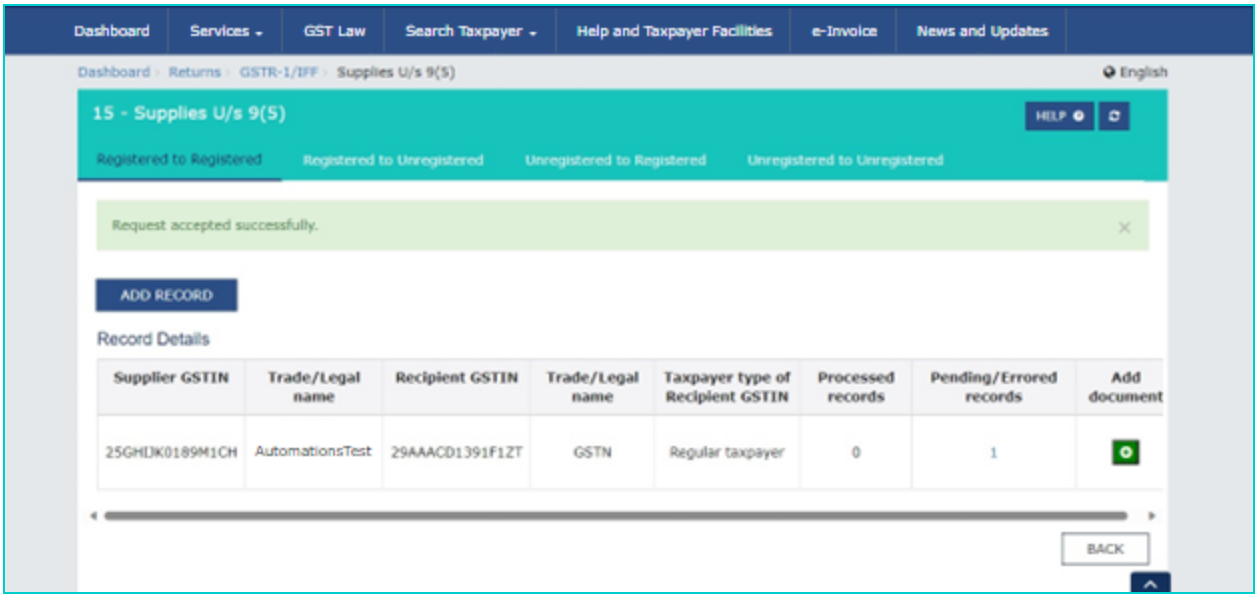
10. Enter the Supplier GSTIN/UIN, Recipient GSTIN/UIN, Document number, Document date, Total value of supplies made (₹), Supply type, Item details, Select the POS from drop-down list., then Click on SAVE button.



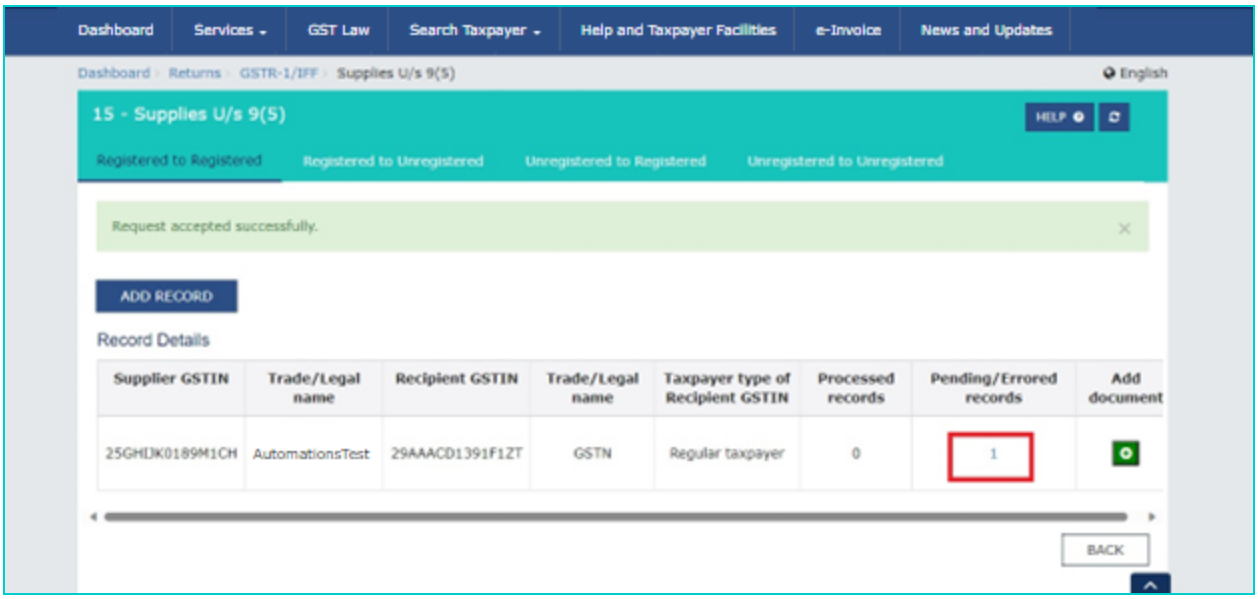
11. A success message will be displayed.



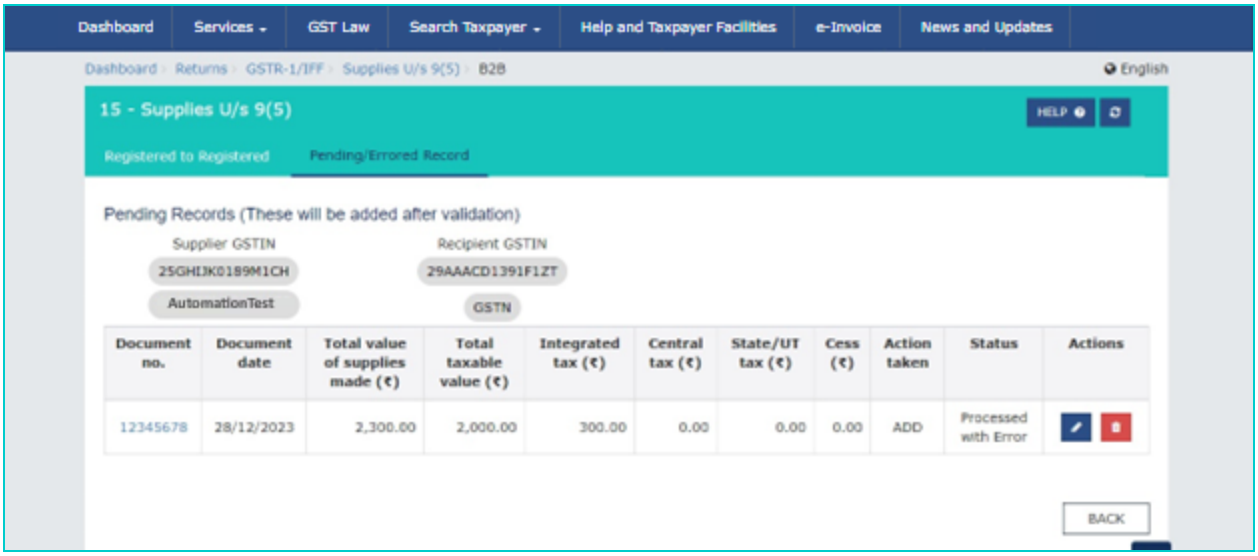
12. The Record details page will be displayed.



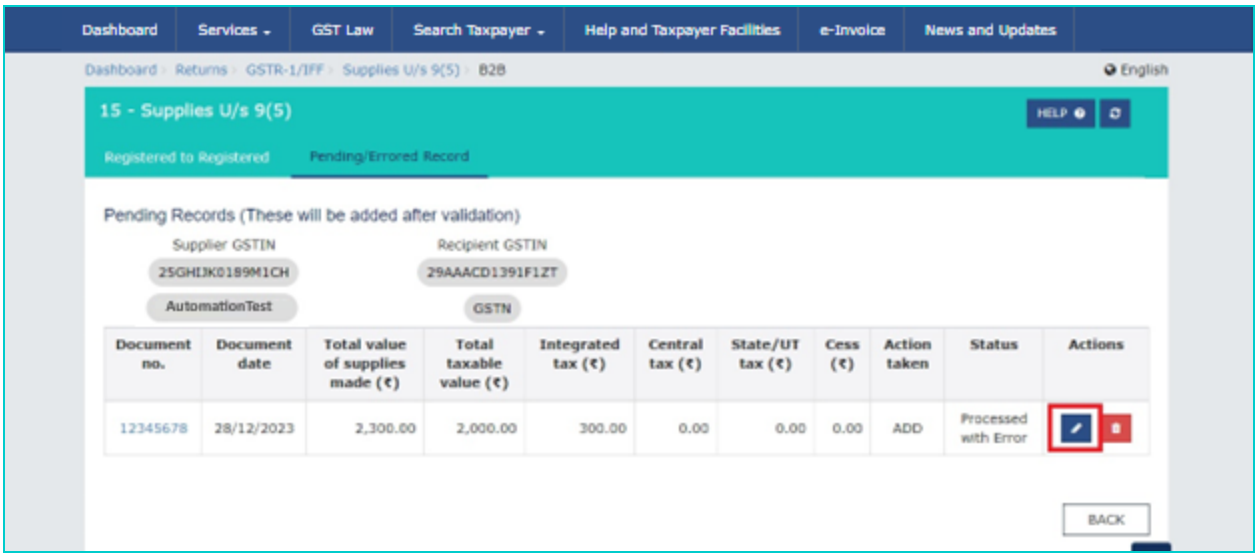
13. Click on Pending/Errored records hyperlink.



14. The Pending Records page is displayed.

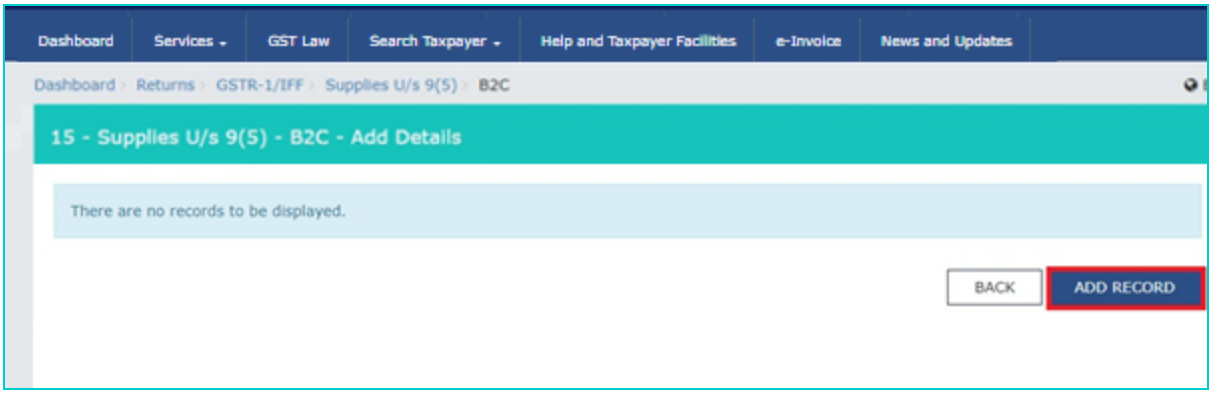


Note: In case the taxpayer intends to edit the record, he can click on edit icon.

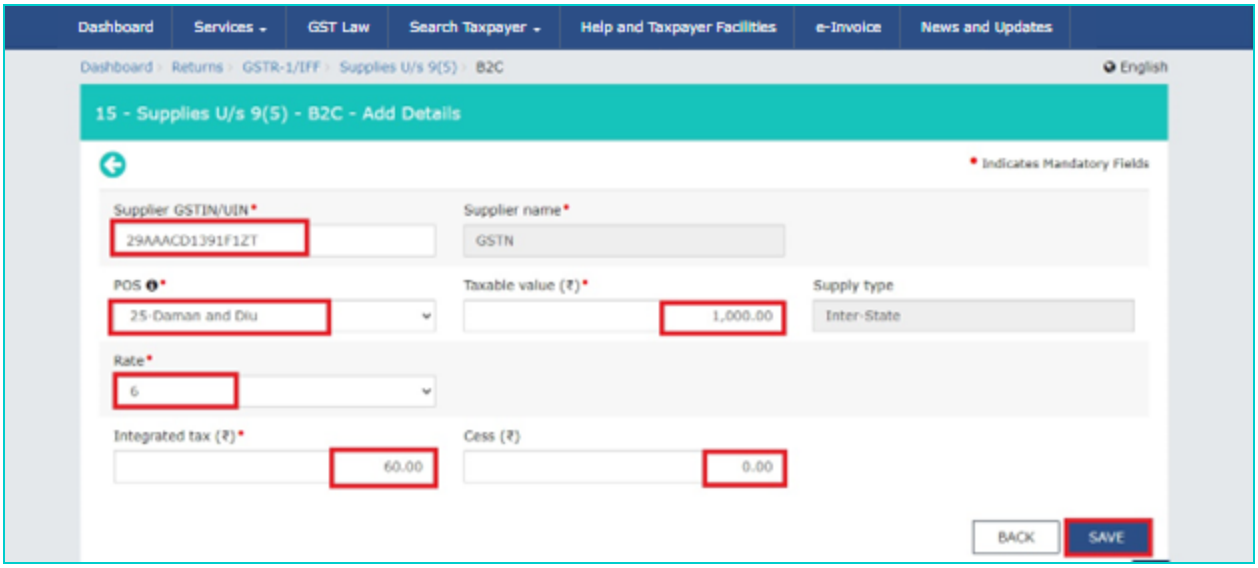


Registered to Unregistered(B2C)

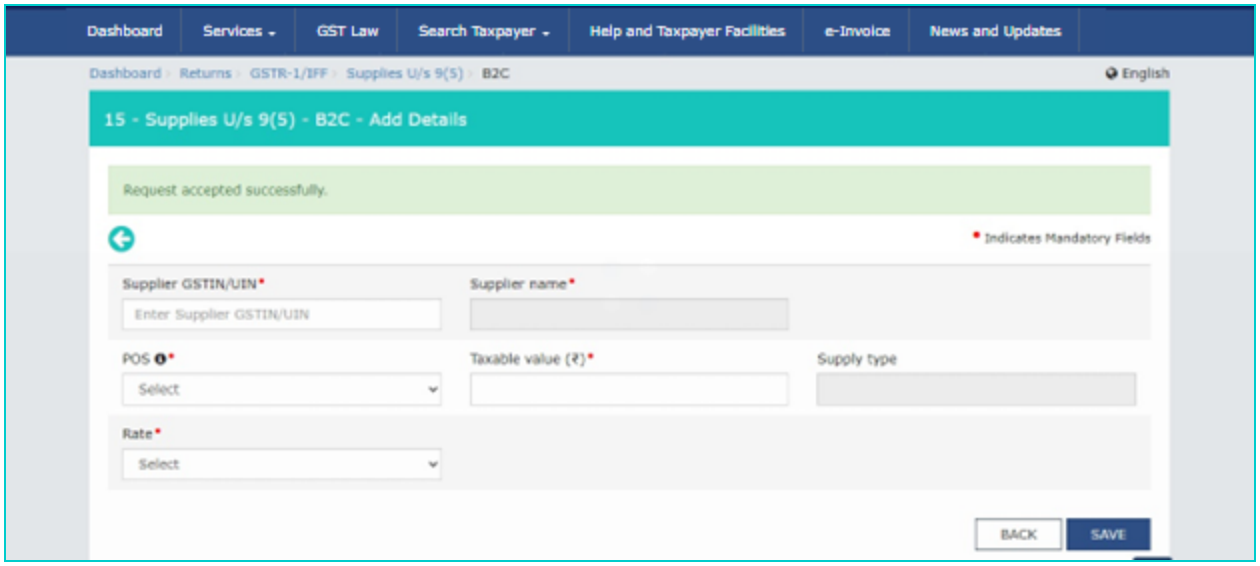
15. The Supplies U/s 9(5)-B2C-Add Details page will be displayed. Click on ADD RECORD button to add the details.



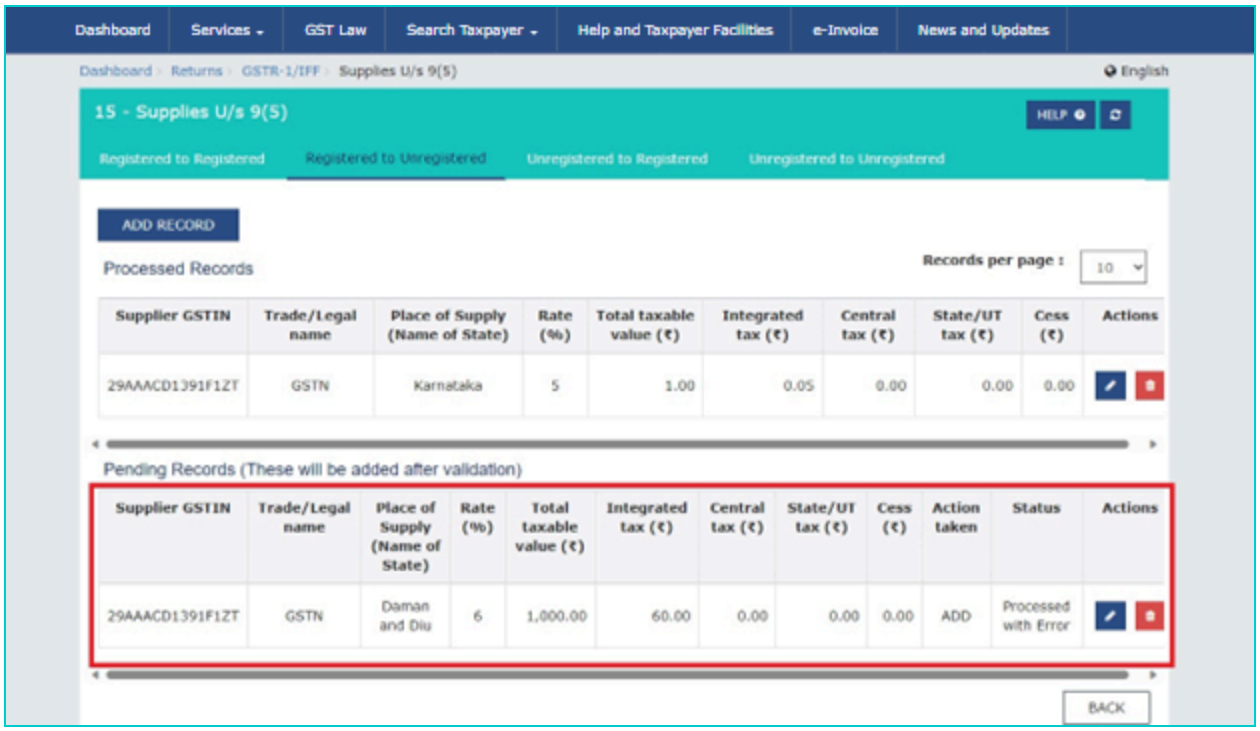
16. Enter the Supplier GSTIN/UIN, Taxable value, Item details, Integrated Tax, Cess, Select the POS, Rate from drop-down list., then Click on SAVE button.



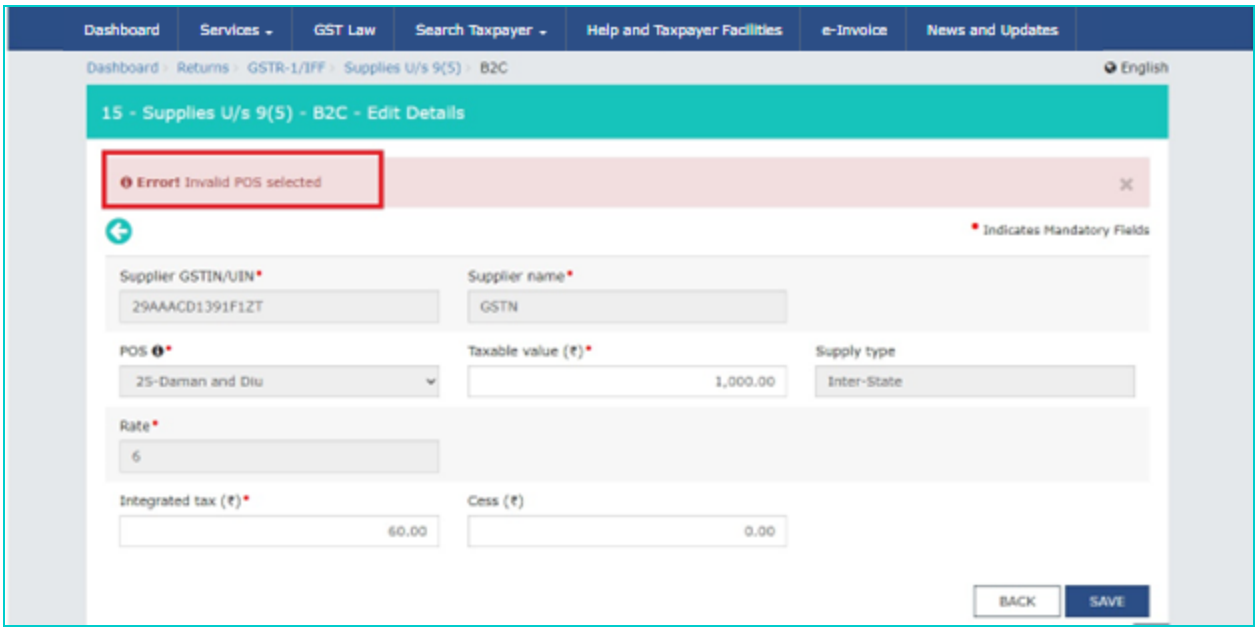
17. A success message will be displayed.



18. The Pending Records details will be displayed.

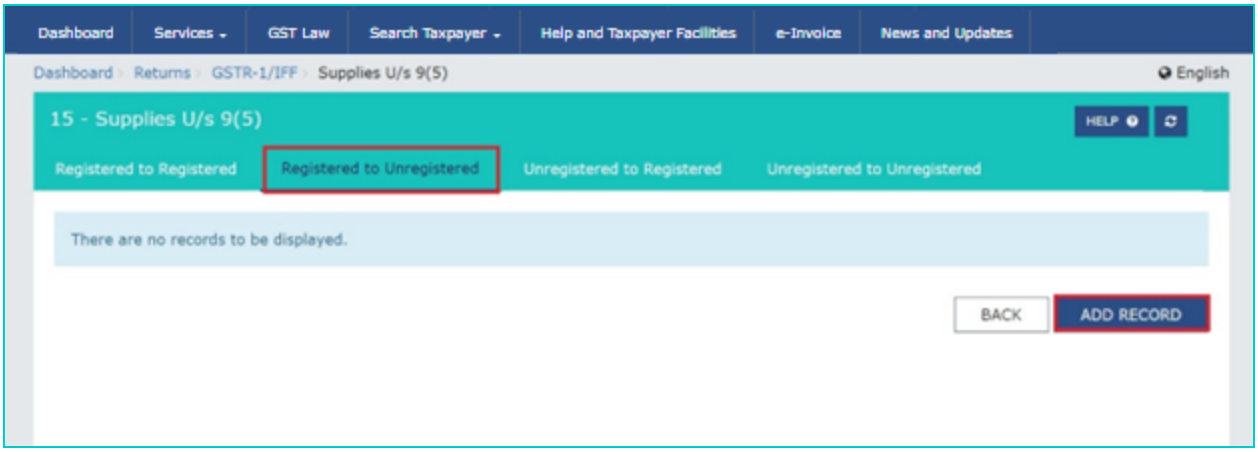


Note: You can view the error, by clicking on edit icon.

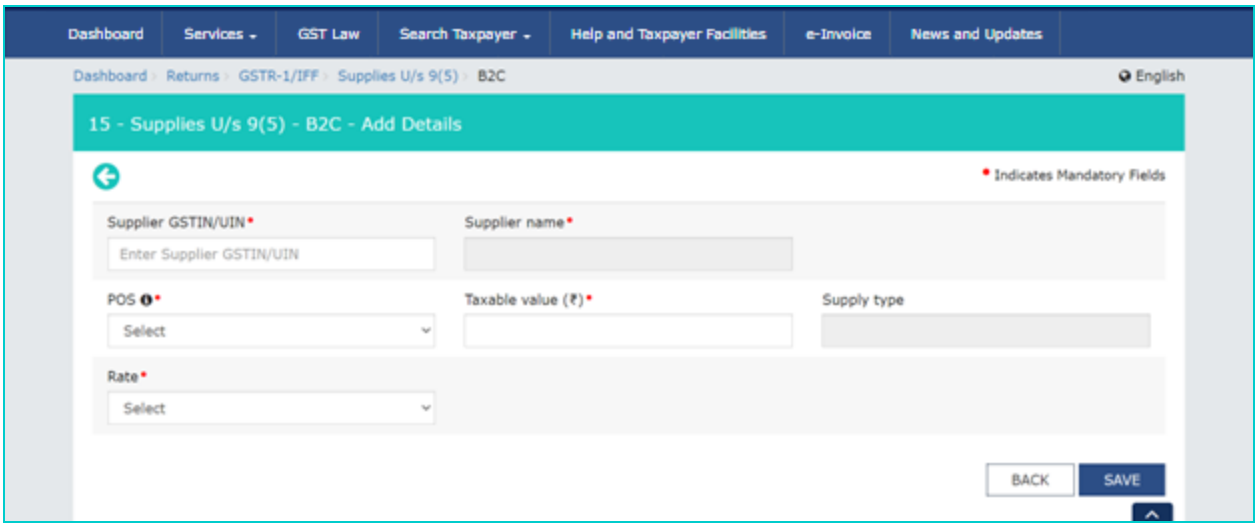


Registered to Unregistered

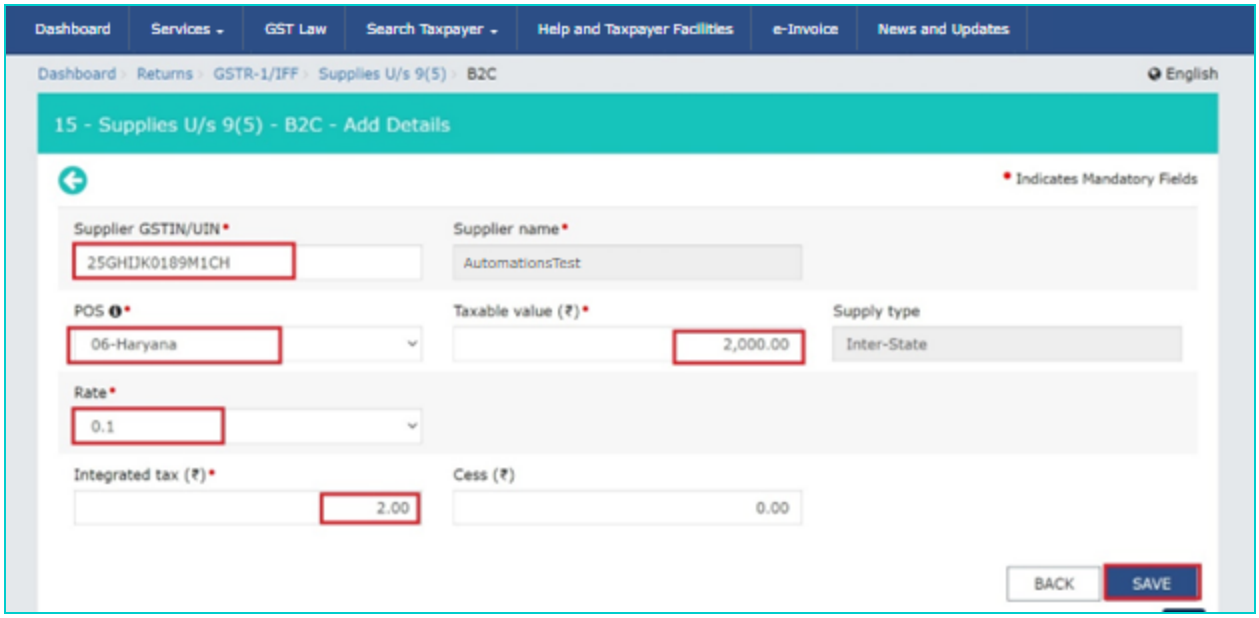
19. Click on ADD RECORD button.



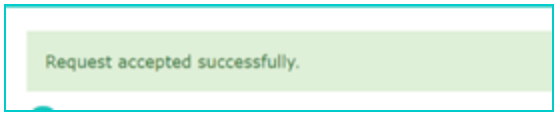
20. The Supplies U/s 9(5)-B2C-Add Details page will be displayed.



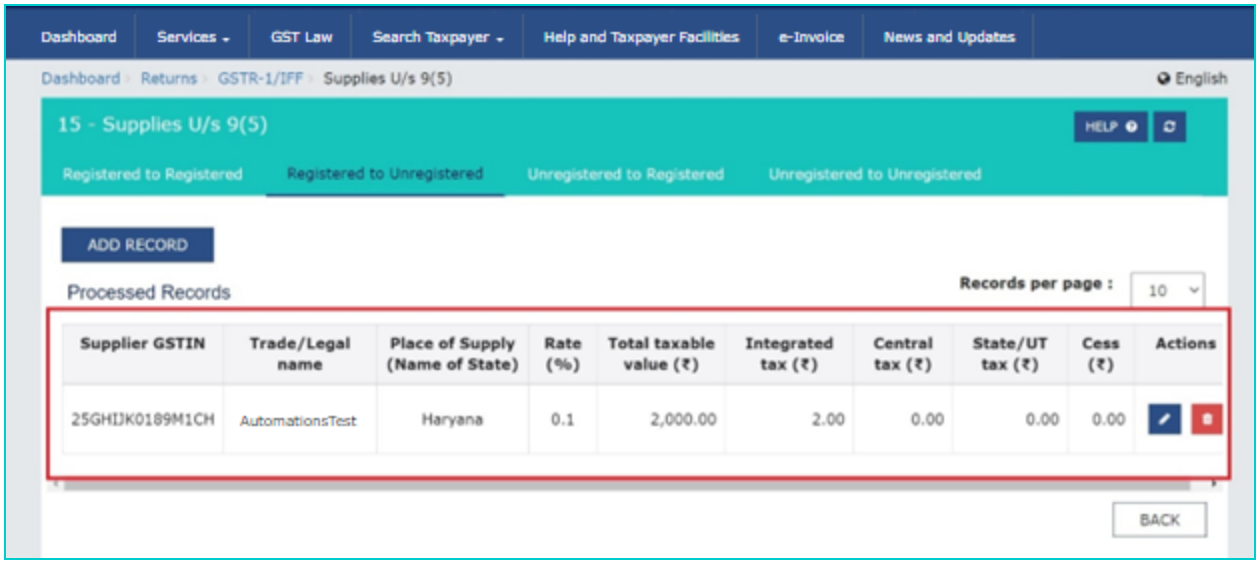
21. Enter the Supplier GSTIN/UIN, Taxable value, Integrated tax, Select the POS and Rate from drop-down list, then Click on SAVE button.



22. A success message will be displayed.

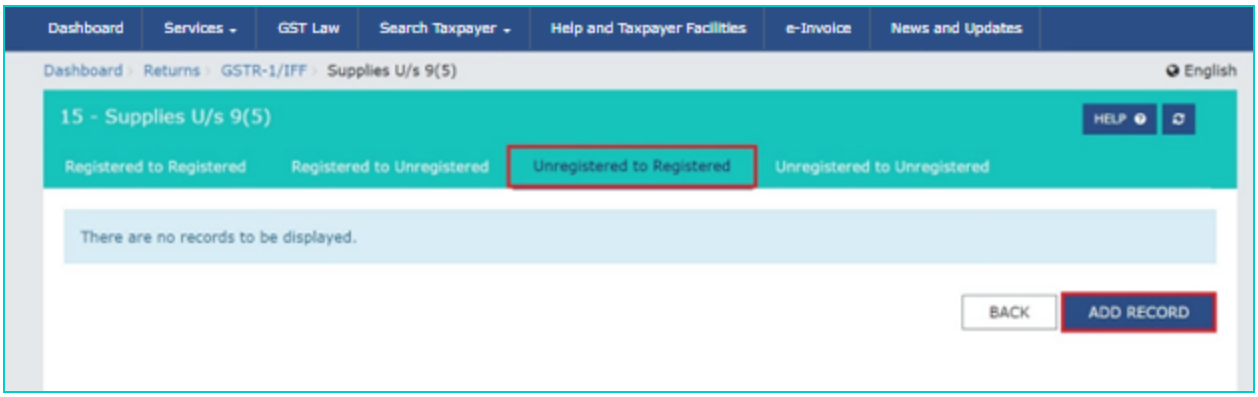


23. The Processed Records details will be displayed.

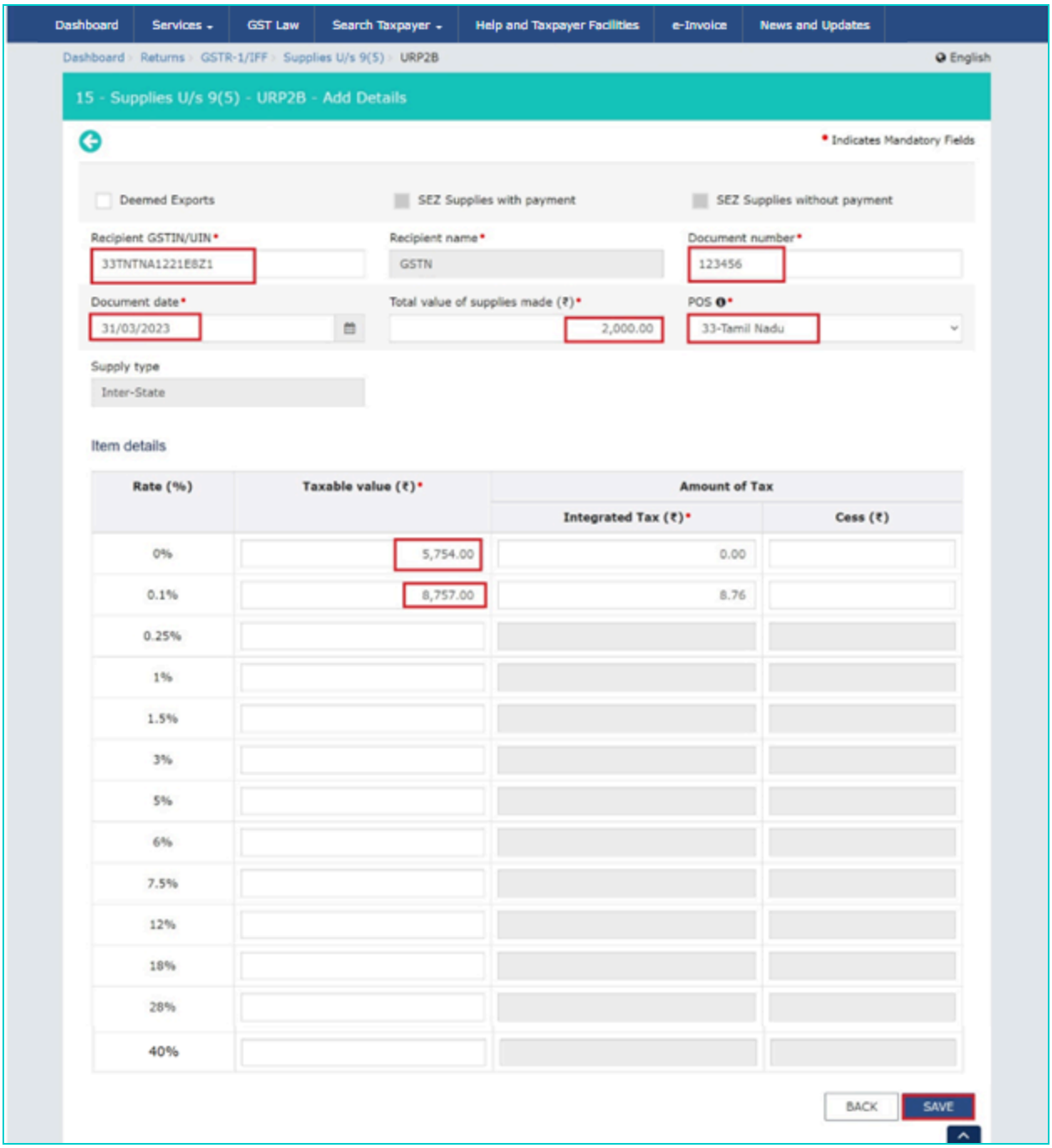


Unregistered to Registered

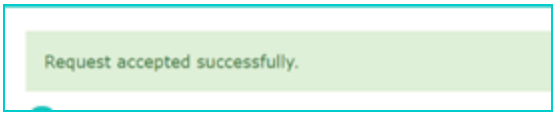
24.Click on ADD RECORD button.



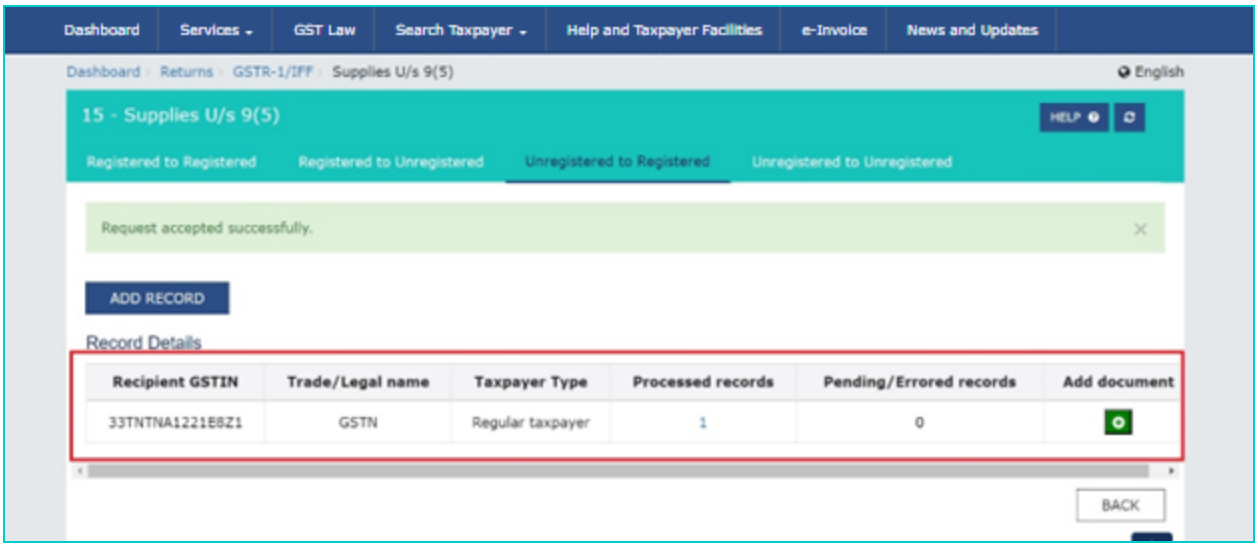
25. The Supplies U/s 9(5) URP2B-Add Details page will be displayed.
26. Enter the Recipient GSTIN/UIN, Document number, Document date, Total value of supplies made, Item details, Select the POS from drop-down list., then Click on SAVE button.



27. A success message will be displayed.

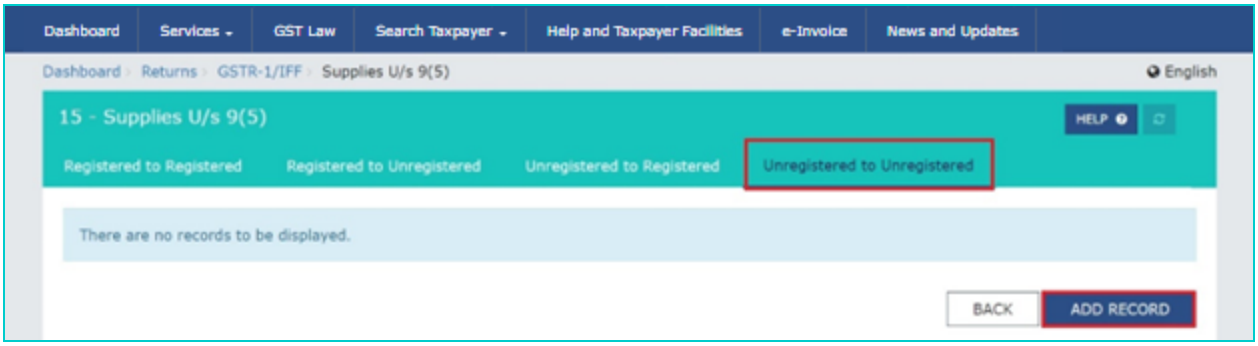


28. The Records details will be displayed.

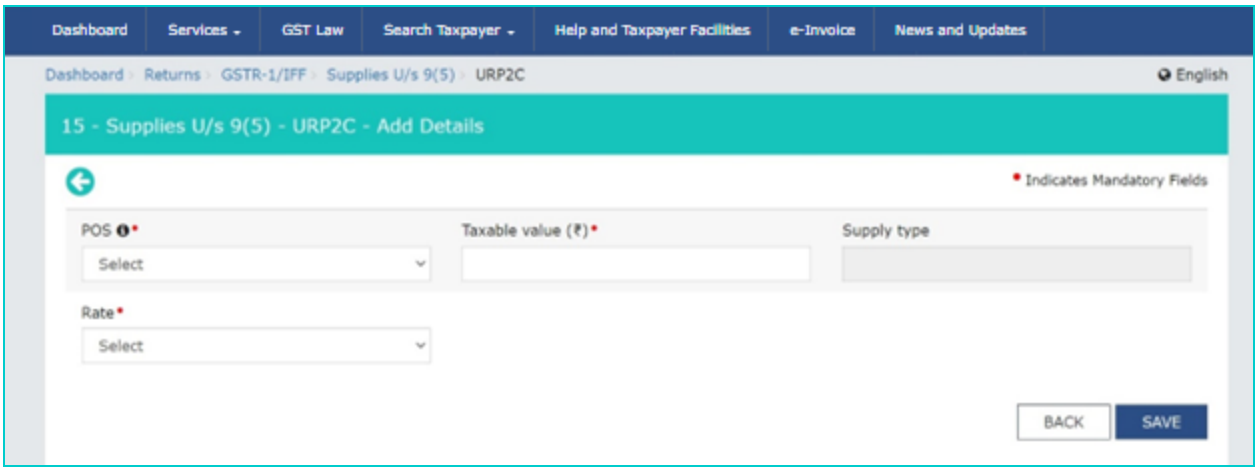


Unregistered to Unregistered

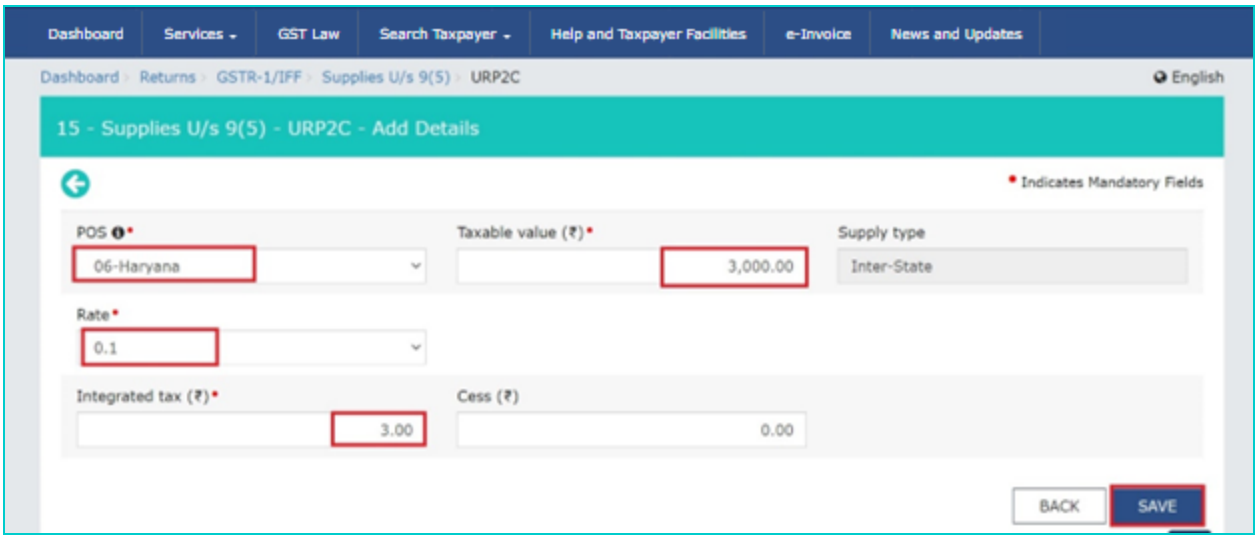
29.Click on ADD RECORD button.



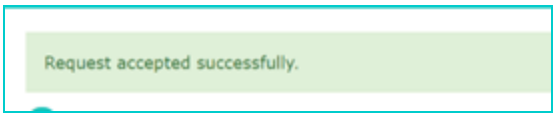
30. The Supplies U/s 9(5)-URP2C-Add Details page will be displayed.



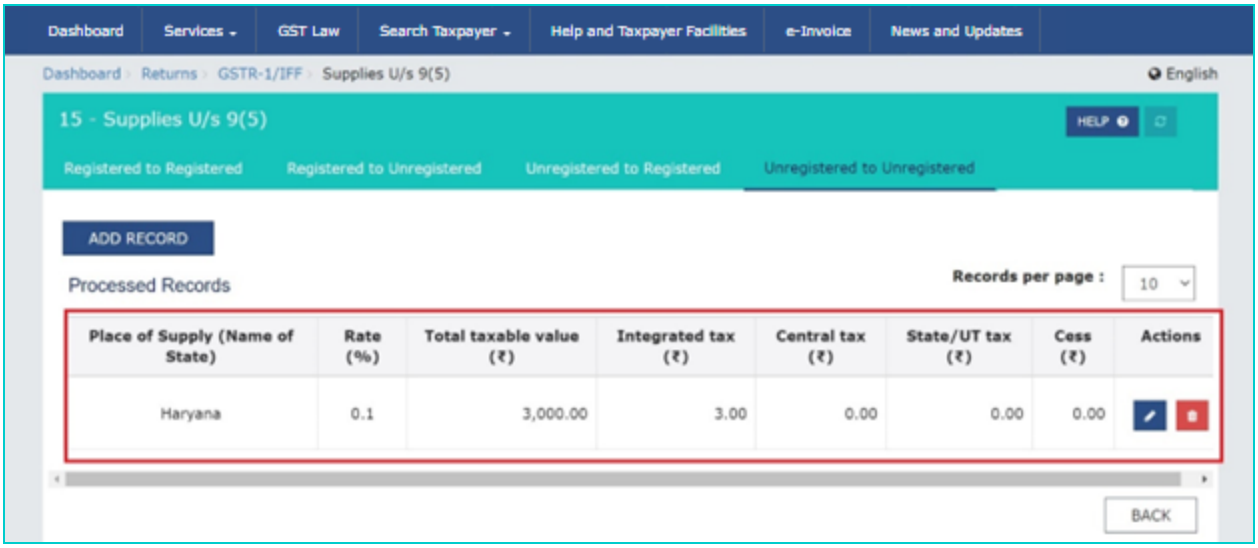
31. Select the POS, Rate from drop-down list, enter the Taxable value, then Click on SAVE button.



32. A success message will be displayed.



33. The Pending Records details will be displayed.



Note: If there are records validated with error, then tile will be highlighted in red.

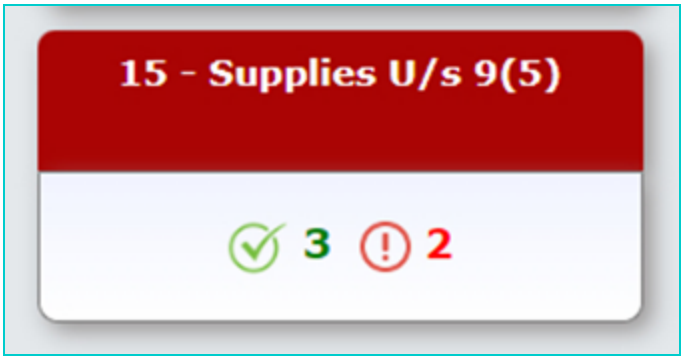


Table 9A - Amended B2B Invoice

Amendments in GSTR-1 are subject to the time limit mentioned in CGST Act, 2017.

To make amendments to details of outward supplies to a registered person furnished in returns of earlier tax periods, perform the following steps:

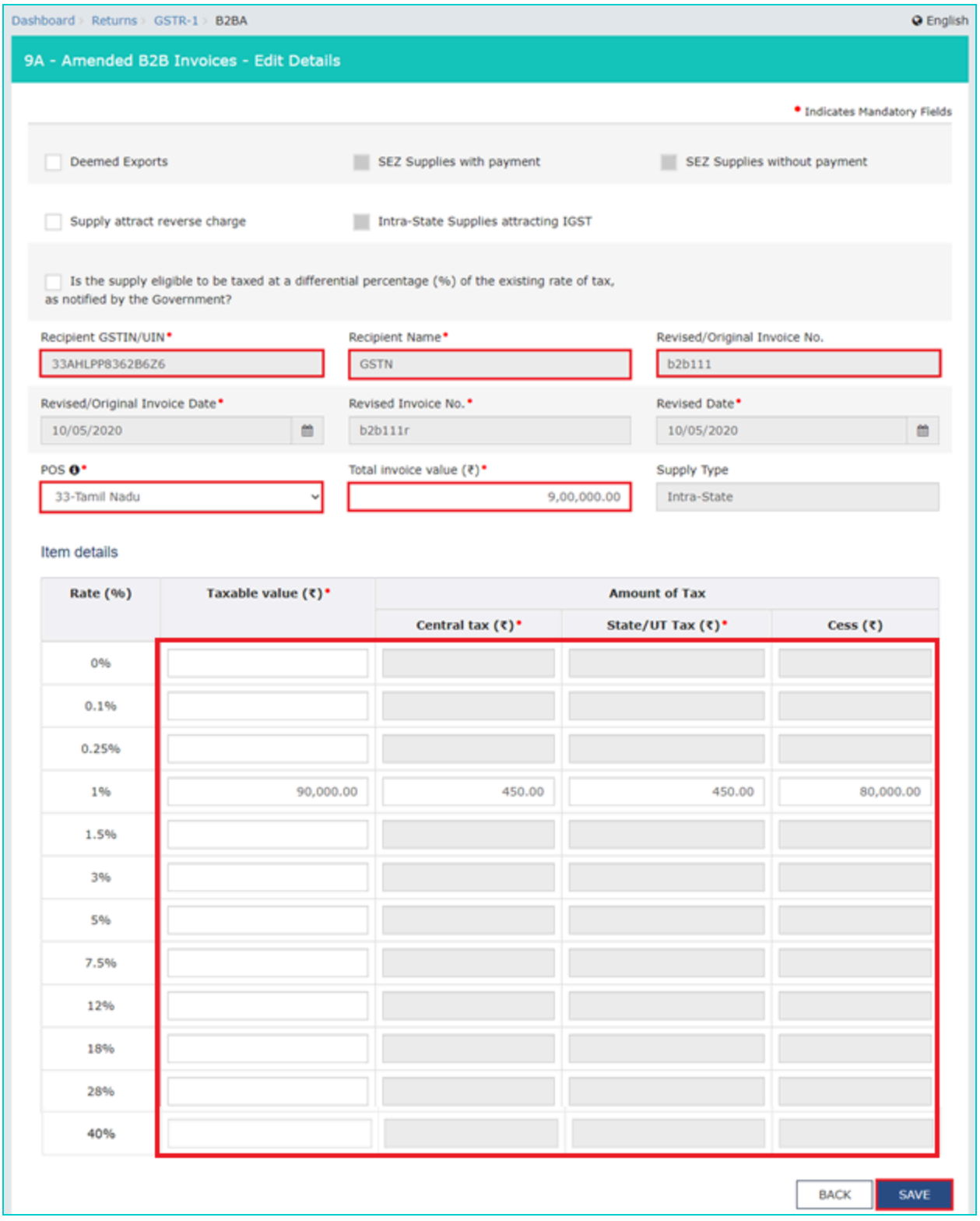
13.1. Click the **9A - Amended B2B Invoice** tile.



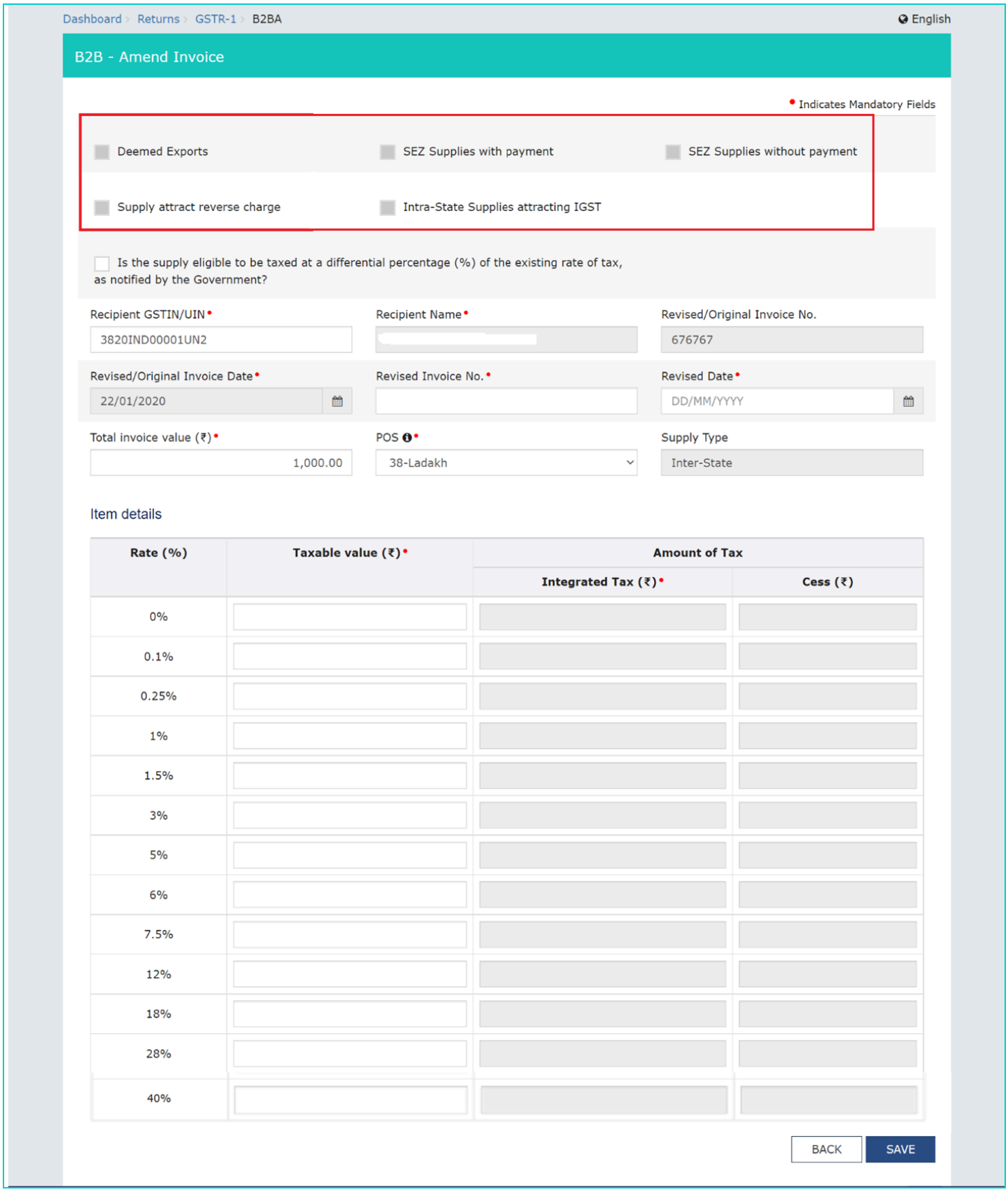
13.2. Select the **Financial Year** from the drop-down list. In the **Invoice No.** field, enter the invoice number which you want to amend from earlier tax period. Click the **AMEND INVOICE** button.



13.3. In the **Revised Invoice No.** field, enter the revised invoice number for the previous invoice. Select the **Revised Date** using the calendar. Make amendments to the details as required. Click the **SAVE** button.
Note: Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.



Note: On entering UIN number in the Recipient GSTIN/UIN field, the Deemed Export, Supply attract reverse charge, SEZ Supply with payment, SEZ Supply without payment and Intra-state supplies attracting IGST checkboxes will be automatically disabled.

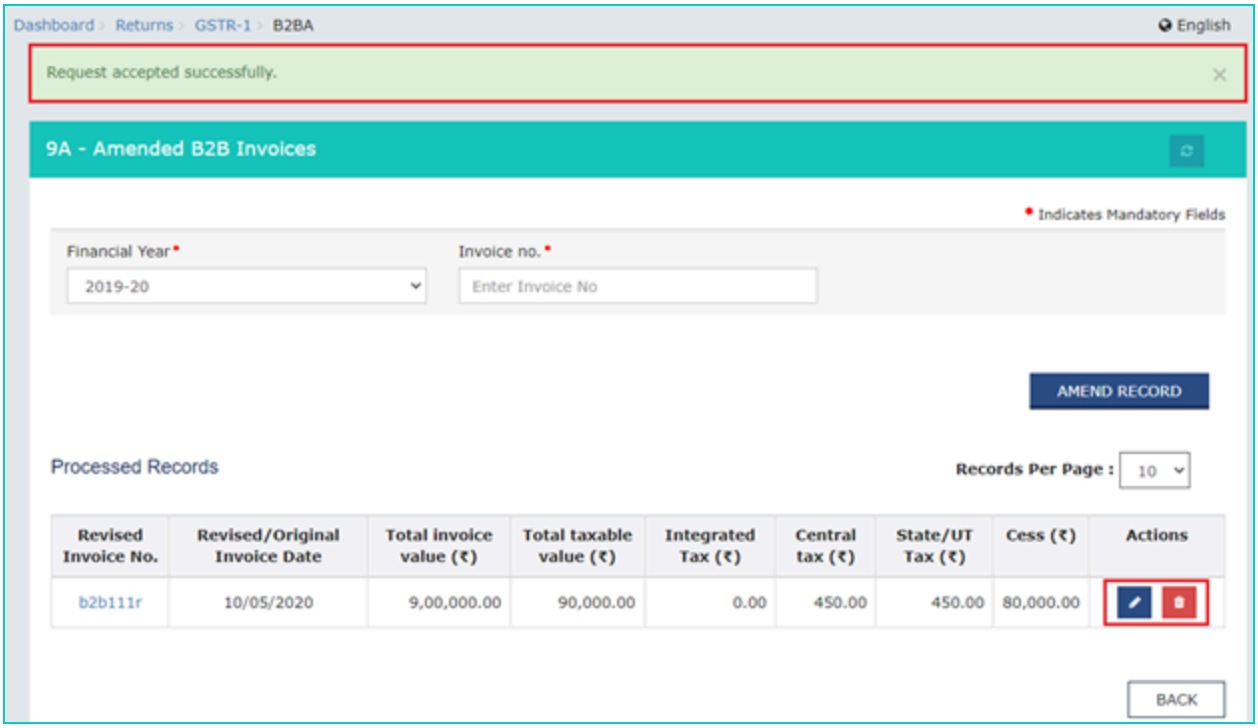


13.4. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.

- Here, you can also edit/delete the added invoices (under Actions).



13.5. You will be directed to the GSTR-1 landing page and the **9A - Amended B2B Invoice** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. It should be noted that you have to pay the tax in this tax period only on the differential liability.

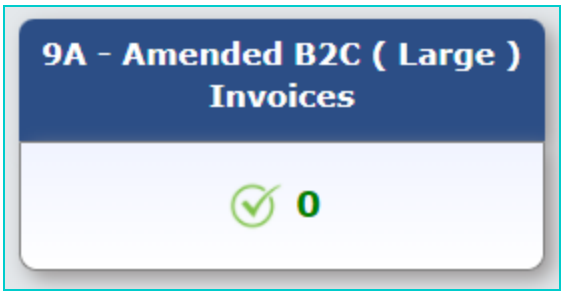


Click here to go back to main menu

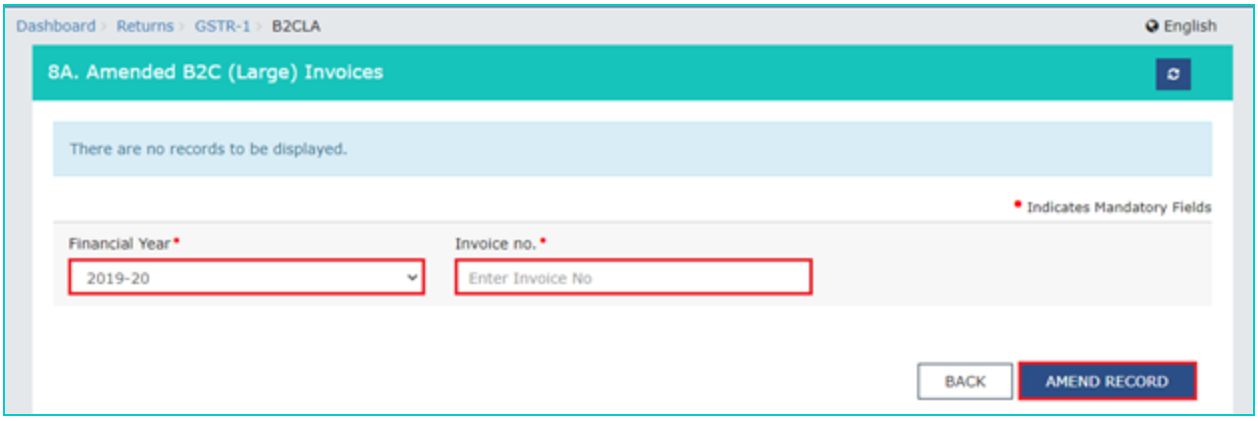
Table 9A - Amended B2C (Large) Invoice

To make amendments to taxable outward supplies to an unregistered person of earlier tax periods, perform the following steps:

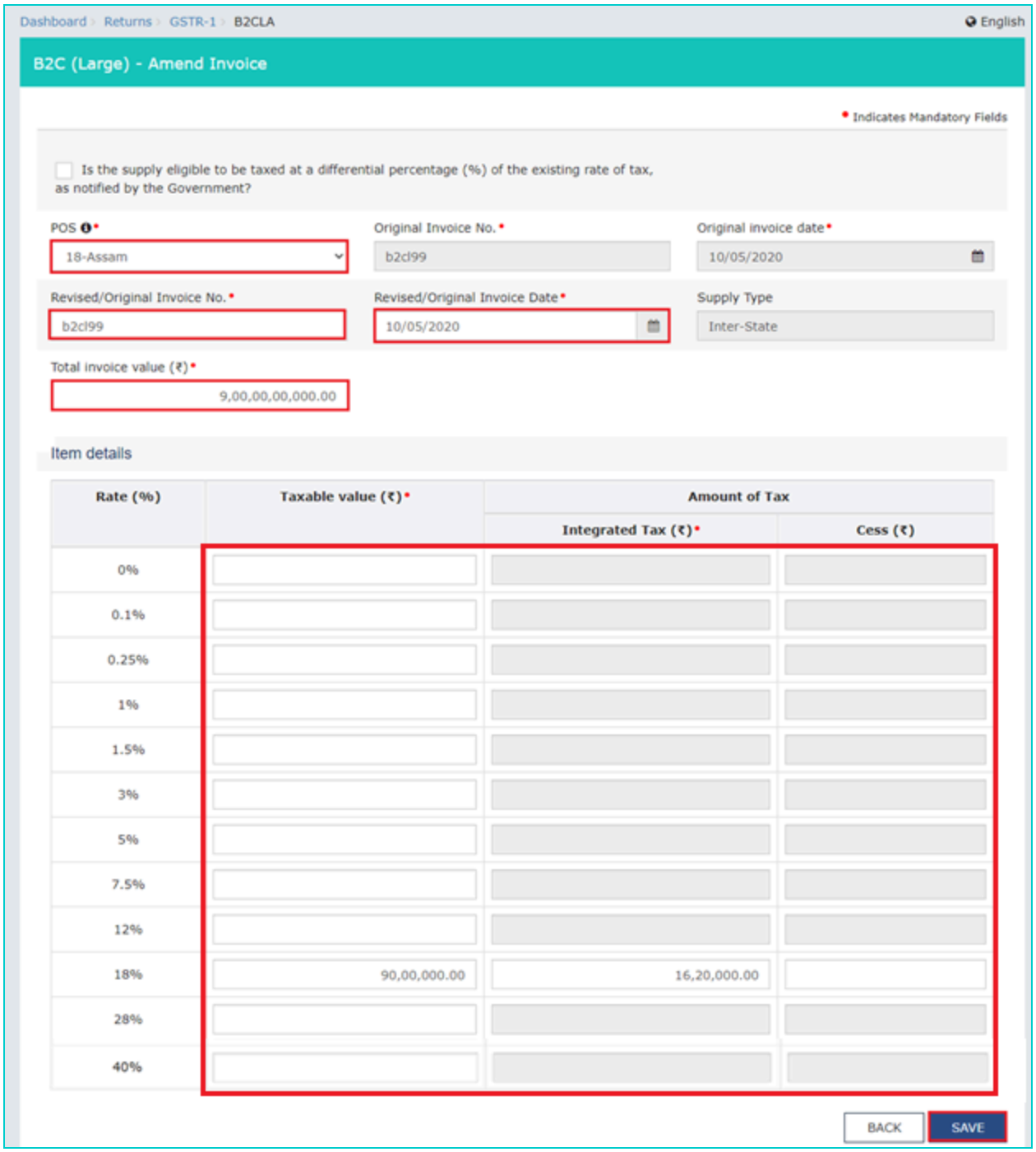
14.1. Click the **9A - Amended B2C (Large) Invoice** tile.



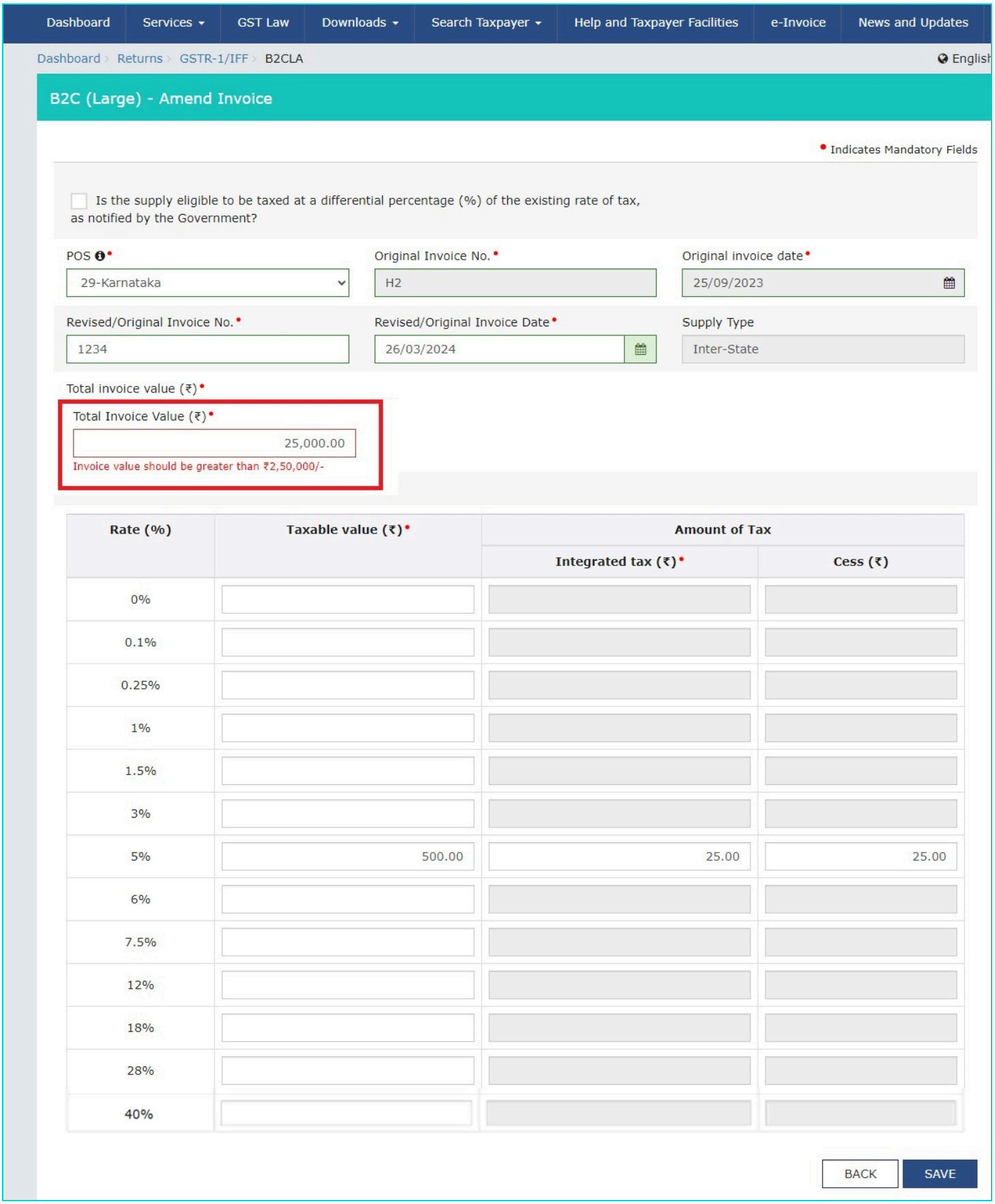
14.2. Select the **Financial Year** from the drop-down list. In the **Invoice No.** field, enter the invoice number which you want to amend from earlier tax period. Click the **AMEND INVOICE** button.



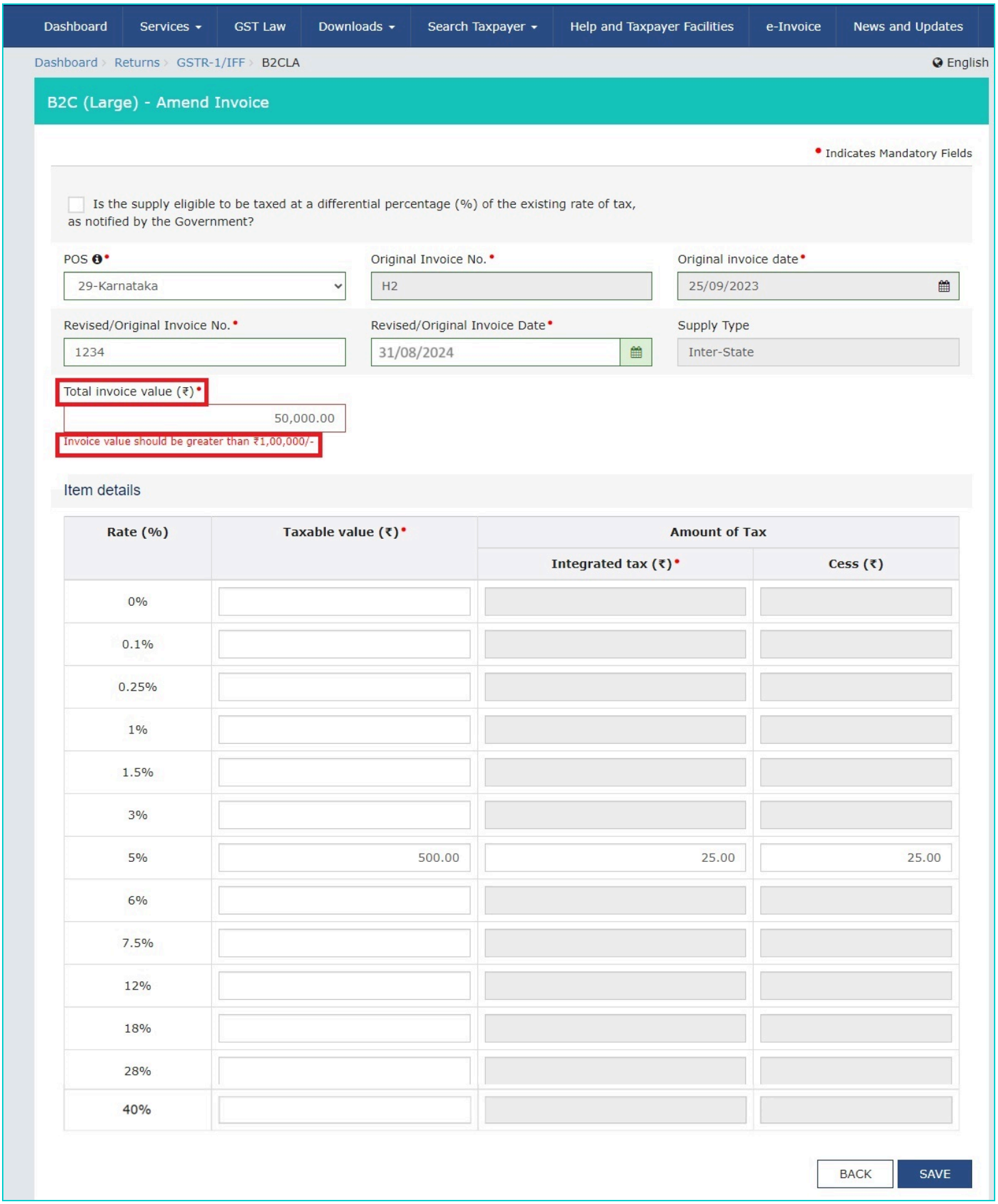
14.3. In the **Revised/ Original Invoice No.** field, enter the revised or original invoice number for the previous invoice. Select the **Revised/ Original Invoice Date** using the calendar. Make amendments to the details as required. You cannot amend the POS of the invoice furnished earlier. Click the **SAVE** button.



Note: Before August 2024 tax return period, if taxpayer enters less than or equal to 2.5 lac amount in Total Invoice Value field, on clicking of SAVE button an error message will be displayed on the screen.



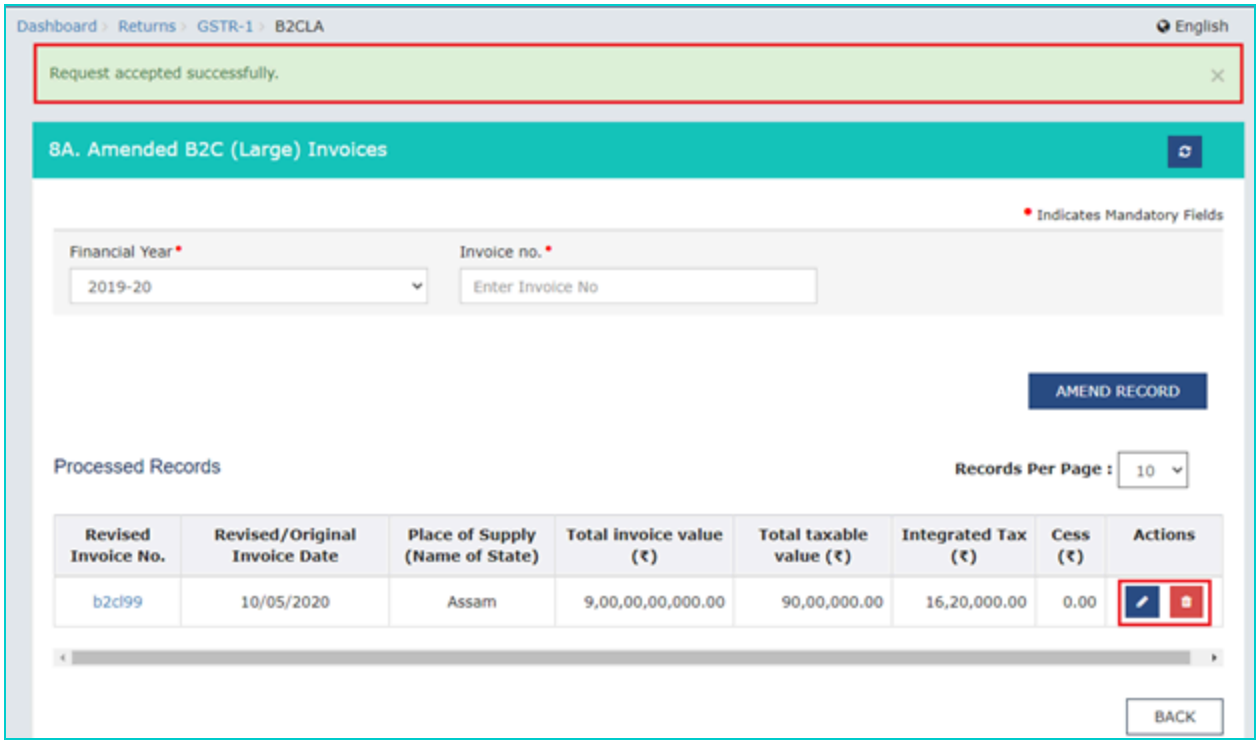
From August 2024 tax return period onwards, if taxpayer enters less than or equal to 1 lac amount in Total Invoice Value field, on clicking of SAVE button an error message will be displayed on the screen.



14.4. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



14.5. You will be directed to the GSTR-1 landing page and the **9A - Amended B2C (Large) Invoice** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. It should be noted that you have to pay the tax in this tax period only on the differential liability.

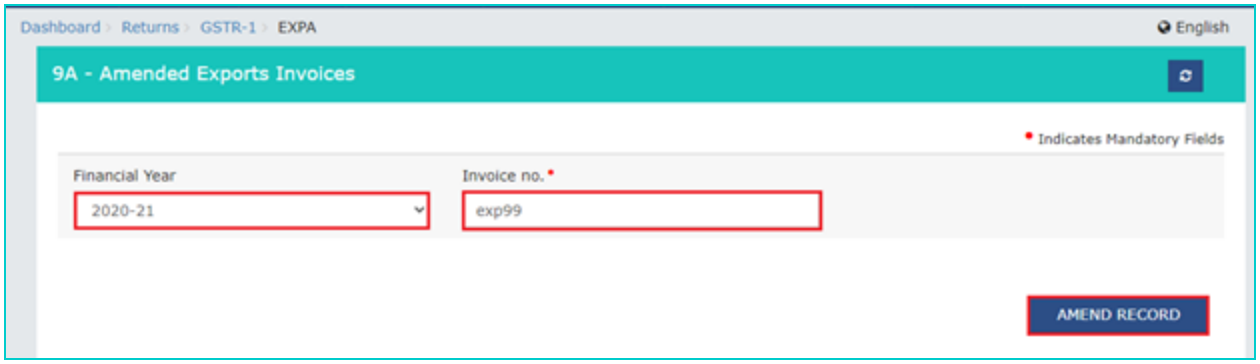


Table 9A - Amended Exports Invoices

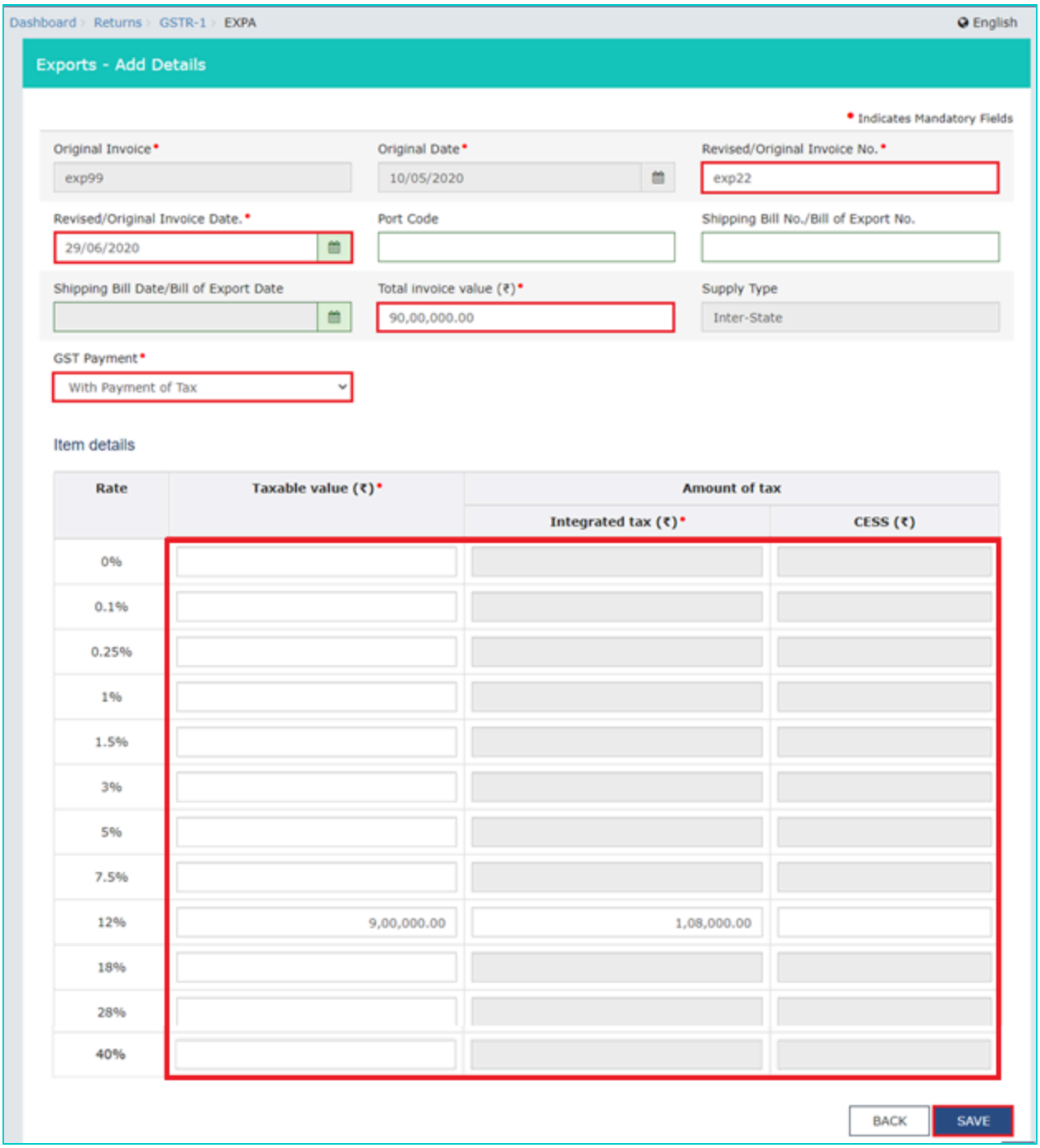
To make amendments to supplies exported, perform the following steps:
15.1. Click the **9A - Amended Exports Invoices** tile.



15.2. Select the **Financial Year** from the drop-down list. In the **Invoice No.** field, enter the invoice number which you want to amend from earlier tax period. Click the **AMEND INVOICE** button.



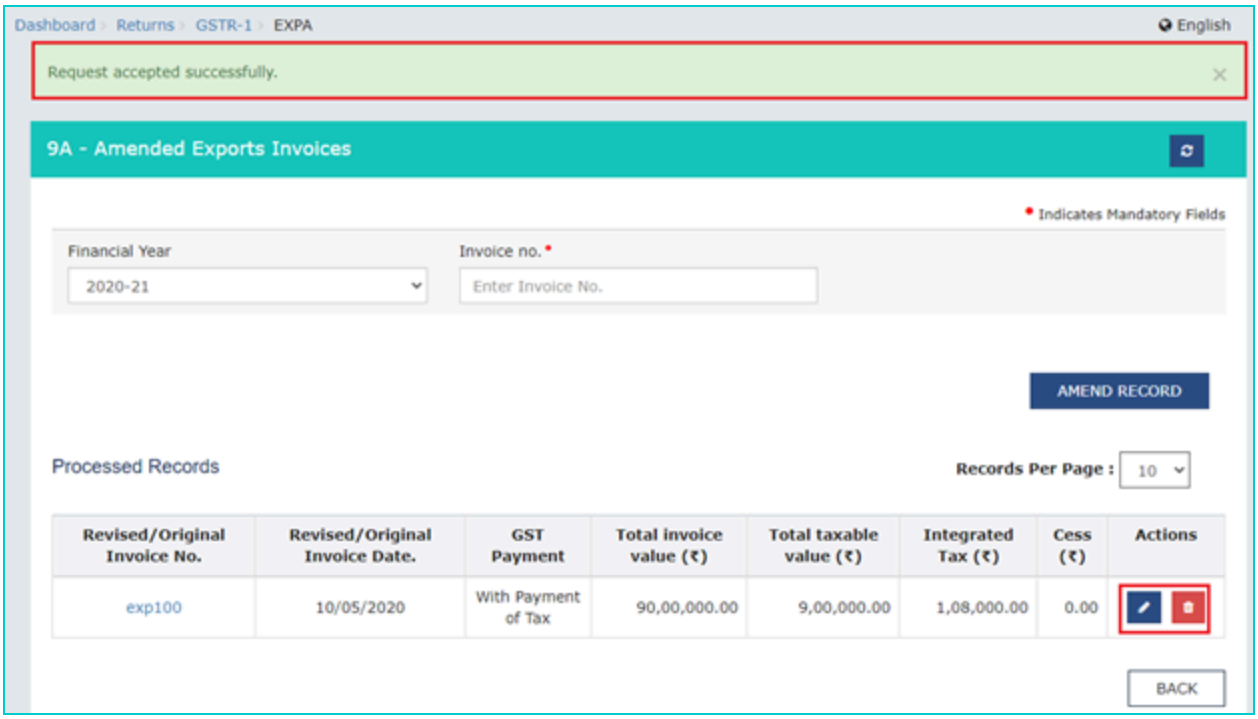
15.3. In the **Revised/ Original Invoice No.** field, enter the revised or original invoice number for the previous invoice. Select the **Revised/ Original Invoice Date** using the calendar. Make amendments to the details as required. Click the **SAVE** button.



15.4. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



15.5. You will be directed to the GSTR-1 landing page and the **9A - Amended Exports Invoices** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. It should be noted that you have to pay the tax in this tax period only on the differential liability.

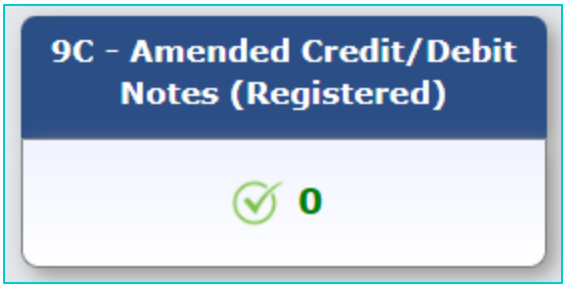


Click here to go back to main menu

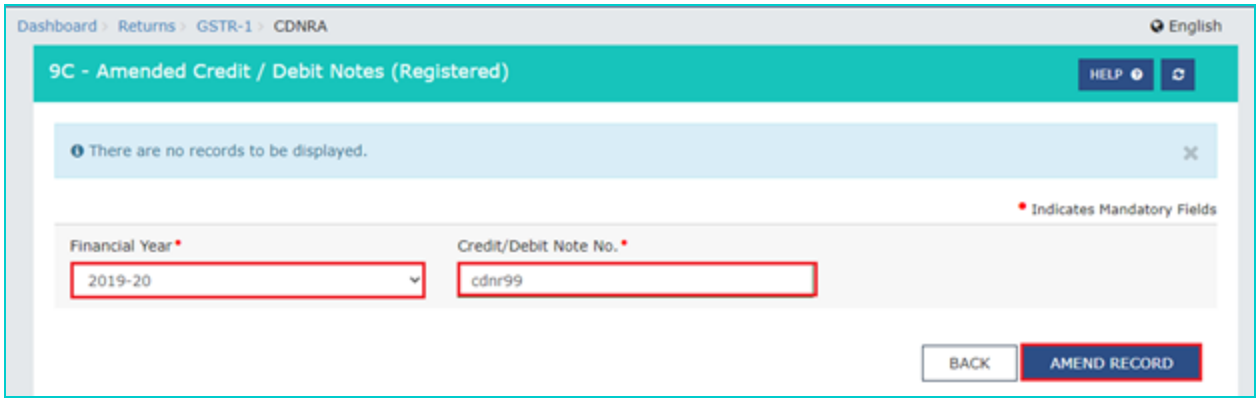
Table 9C - Amended Credit/ Debit Notes (Registered)

To make amendments to details of credit or debit notes issued to the registered recipients of earlier tax periods, perform the following steps:

16.1. Click the **9C - Amended Credit/ Debit Notes (Registered)** tile.



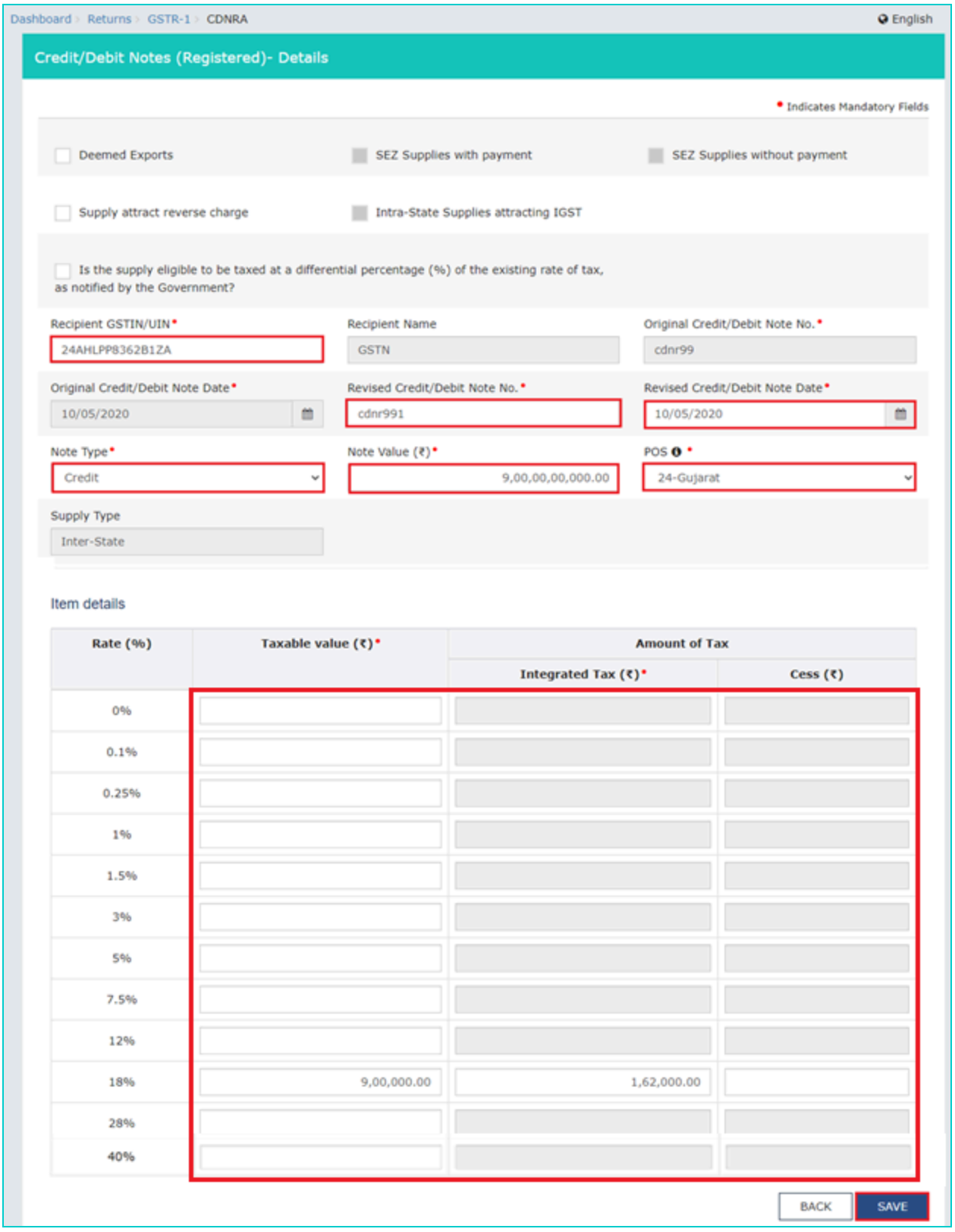
16.2. Select the **Financial Year** from the drop-down list. In the **Credit/Debit Note No.** field, enter the credit or debit number which you want to amend from earlier tax period. Click the **AMEND NOTE** button.



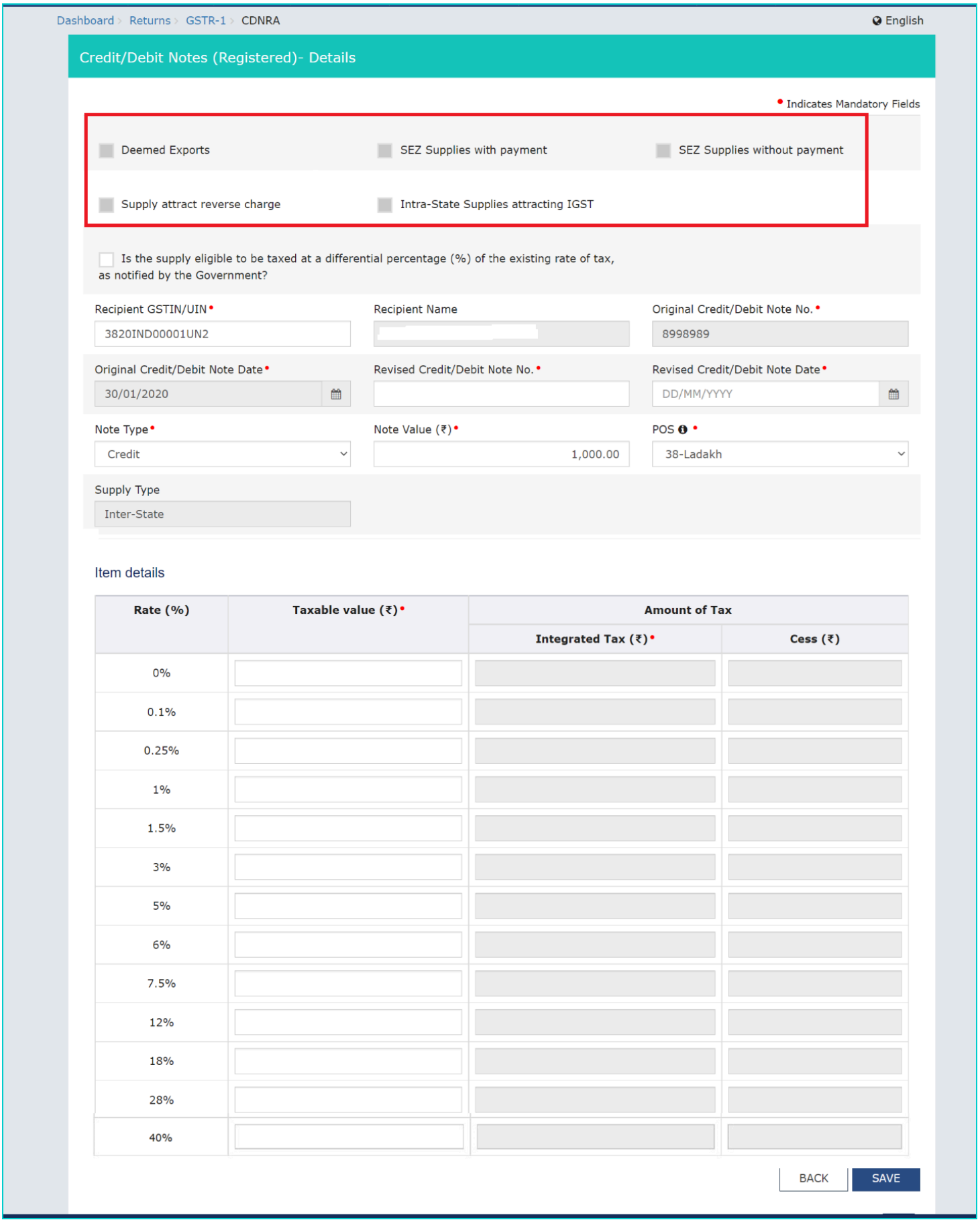
16.3. In the **Revised Credit/ Debit Note No.** field, enter the revised credit or debit Note number. Select the **Revised Credit/ Debit Note Date** using the calendar. Make amendments to the details as required. Click the **SAVE** button.

Note:

- Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.
- If the recipient GSTIN is ISD GSTIN, then all the checkboxes (note supply type) will be disabled.



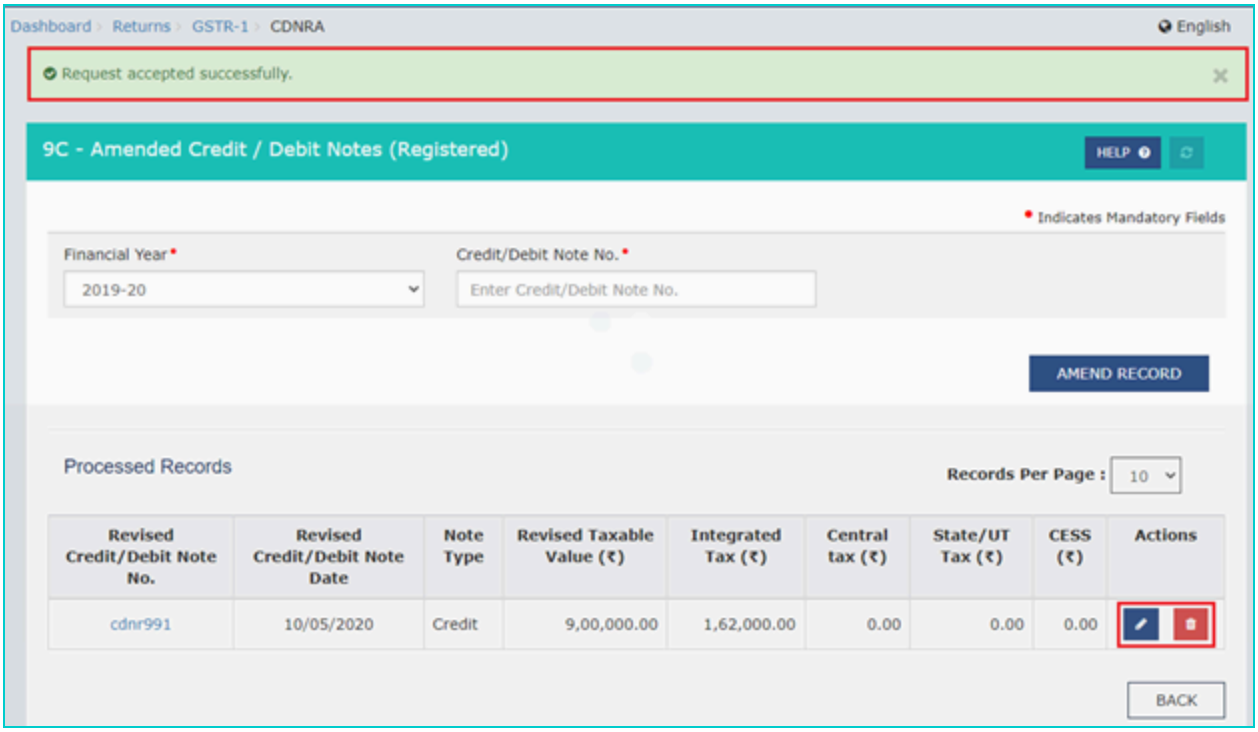
Note: On entering UIN number in the Recipient GSTIN/UIN field, the Deemed Export, Supply attract reverse charge, SEZ Supply with payment, SEZ Supply without payment and Intra-state supplies attracting IGST checkboxes will be automatically disabled.



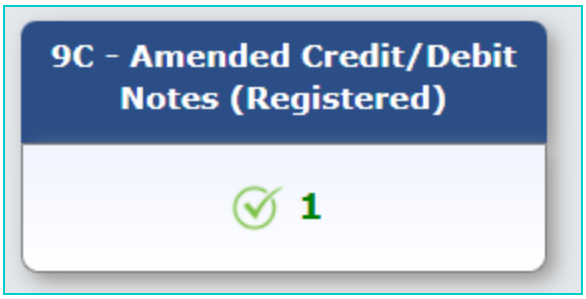
16.4. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



16.5. You will be directed to the GSTR-1 landing page and the **9C - Amended Credit/ Debit Notes (Registered)** tile in GSTR-1 will reflect the number of such invoices amended along with Taxable value and Tax amount which will be the differential amount (net of amended debit notes – amended credit notes)

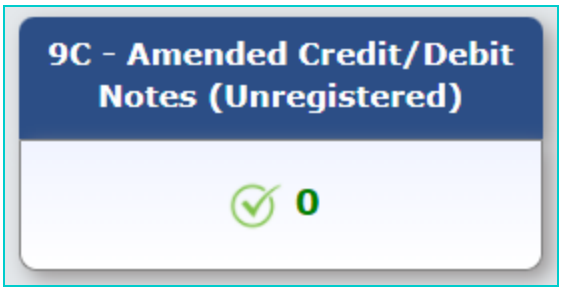


Click here to go back to main menu

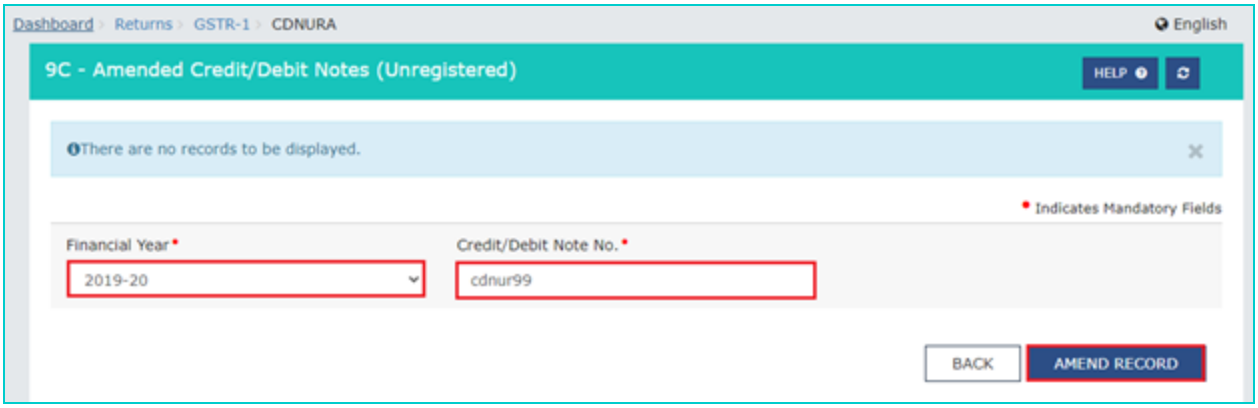
Table 9C - Amended Credit/ Debit Notes (Unregistered)

To make amendments to details of credit or debit notes issued to the unregistered recipients of earlier tax periods, perform the following steps:

171. Click the **9C - Amended Credit/ Debit Notes (Unregistered)** tile.



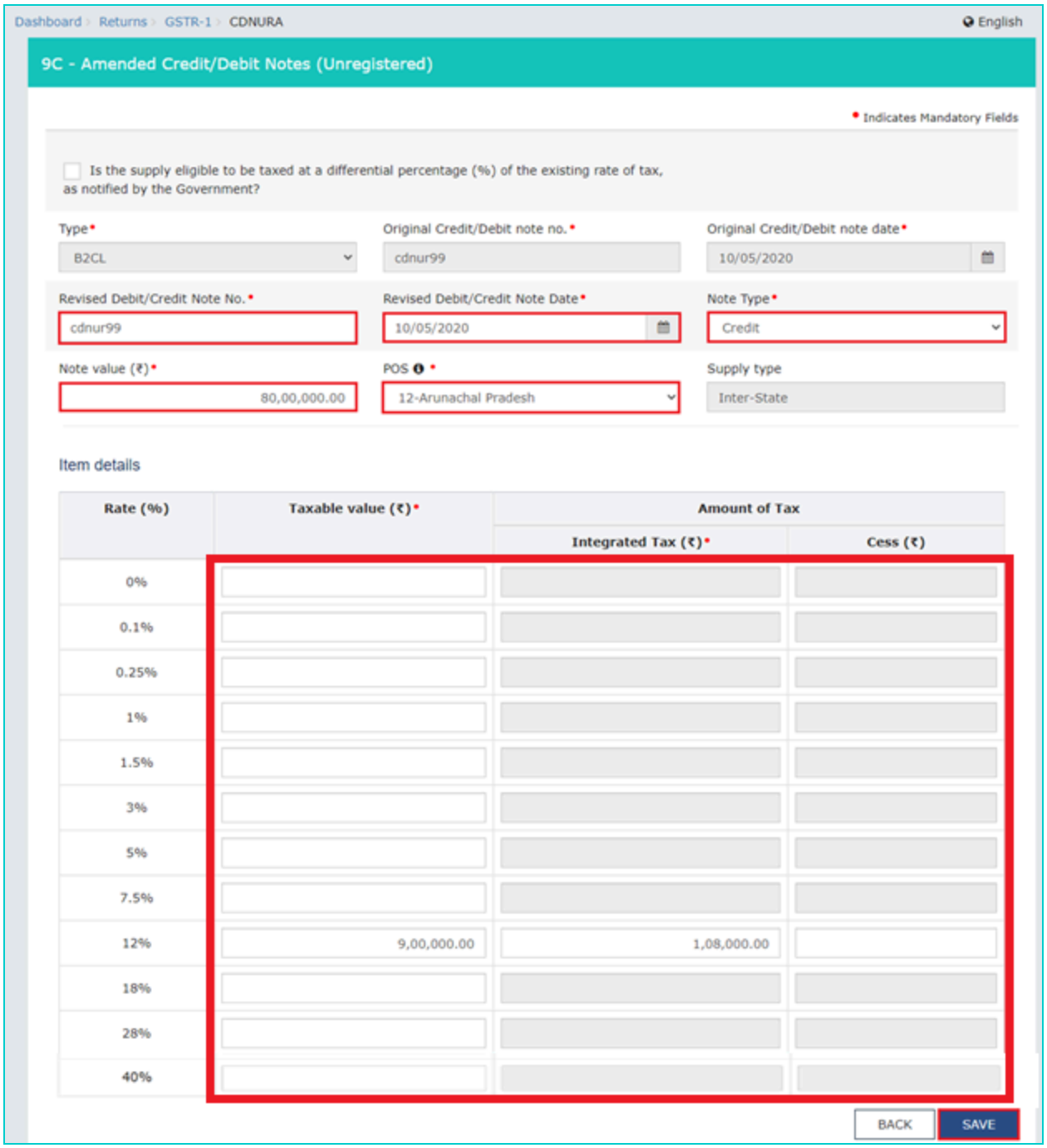
17.2. Select the **Financial Year** from the drop-down list. In the **Credit/Debit Note No.** field, enter the credit or debit note number which you want to amend from earlier tax period. Click the **AMEND NOTE** button.



17.3. In the **Revised Debit/ Credit Note No.** field, enter the revised credit or debit number. Select the **Revised Debit/ Credit Note Date** using the calendar. Make amendments to the details as required. Click the **SAVE** button.

Note:

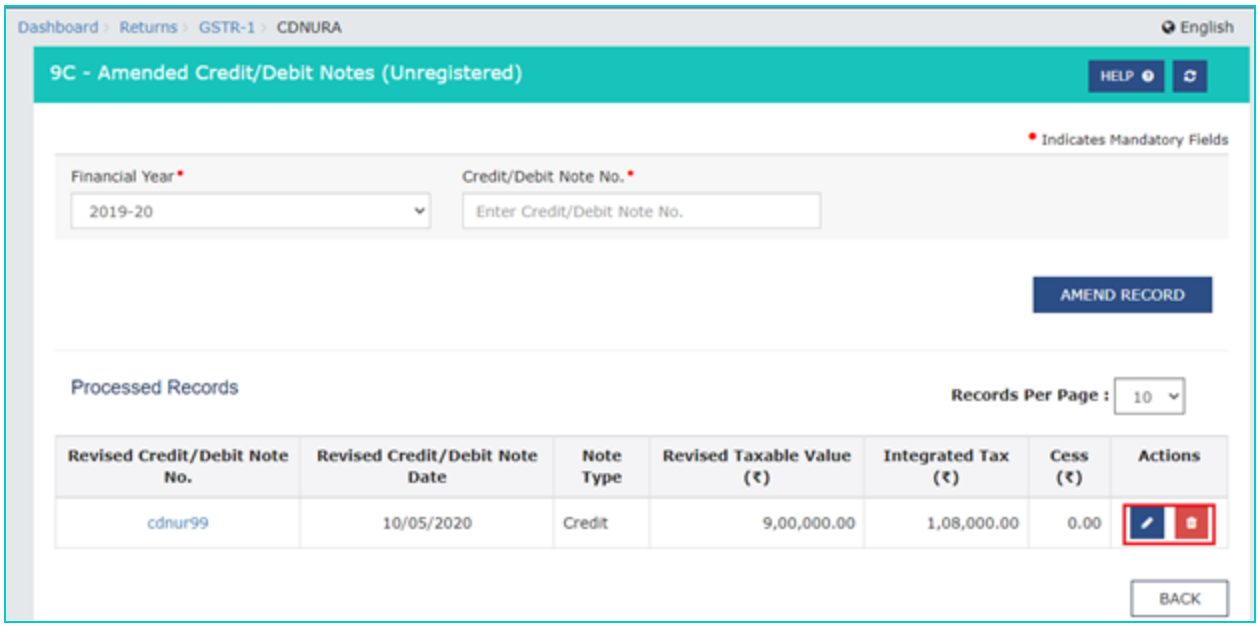
- Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.
- If the recipient GSTIN is ISD GSTIN, then all the checkboxes (note supply type) will be disabled.



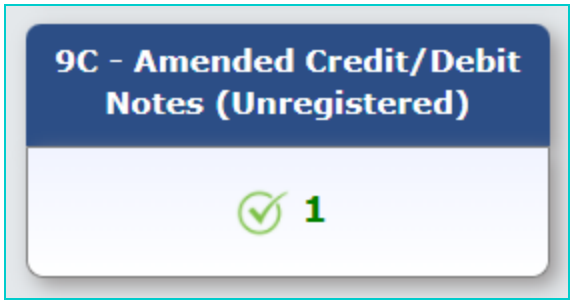
17.4. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



17.5. You will be directed to the GSTR-1 landing page and the **9C - Amended Credit/ Debit Notes (Unregistered)** tile in GSTR-1 will reflect the number of such invoices amended along with taxable value and tax amount which will be the differential amount (net of amended debit notes – amended credit notes).



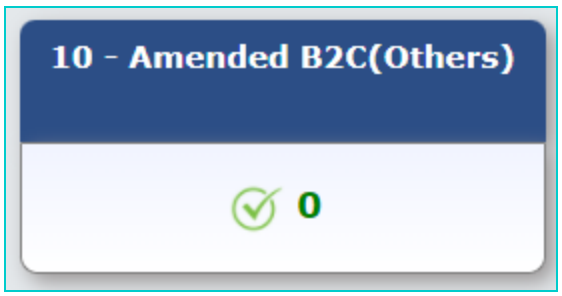
Click here to go back to main menu

Table 10 - Amended B2C (Others)

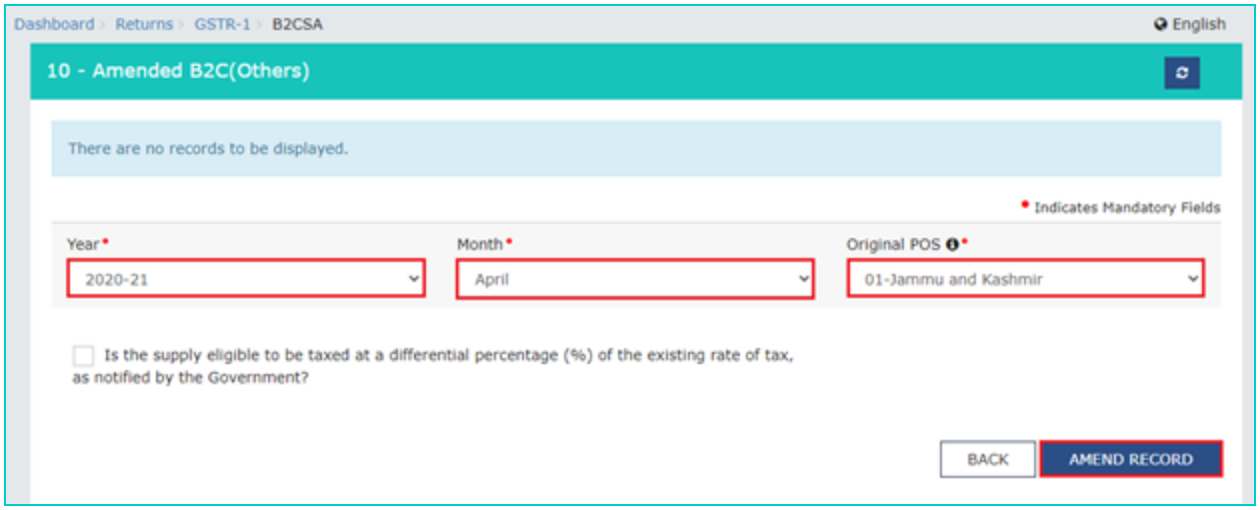
To make amendments to details of credit or debit notes issued to the unregistered recipients of earlier tax periods, perform the following steps:

To amend details of B2C furnished in earlier tax period, perform the following steps:

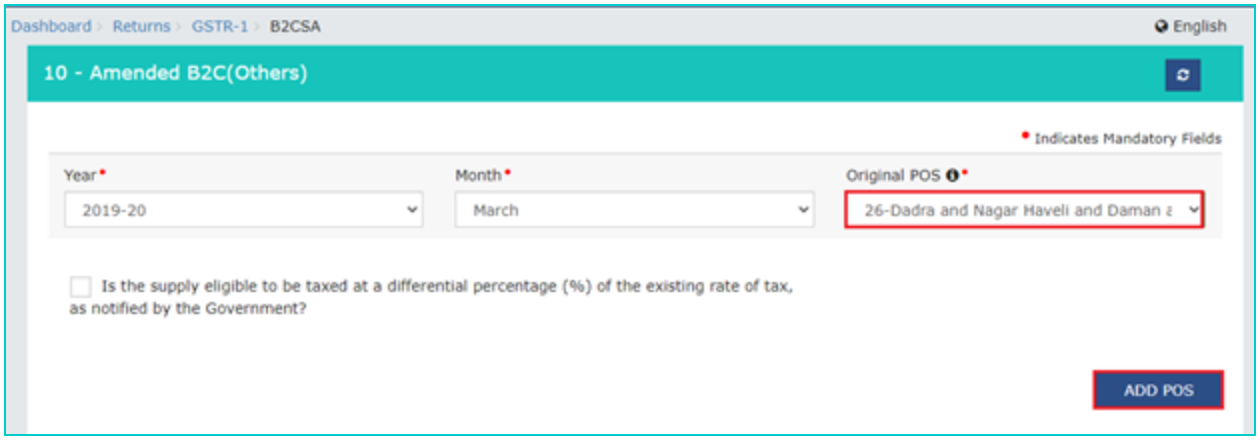
18.1. Click the **10 - Amended B2C (Others)** tile.



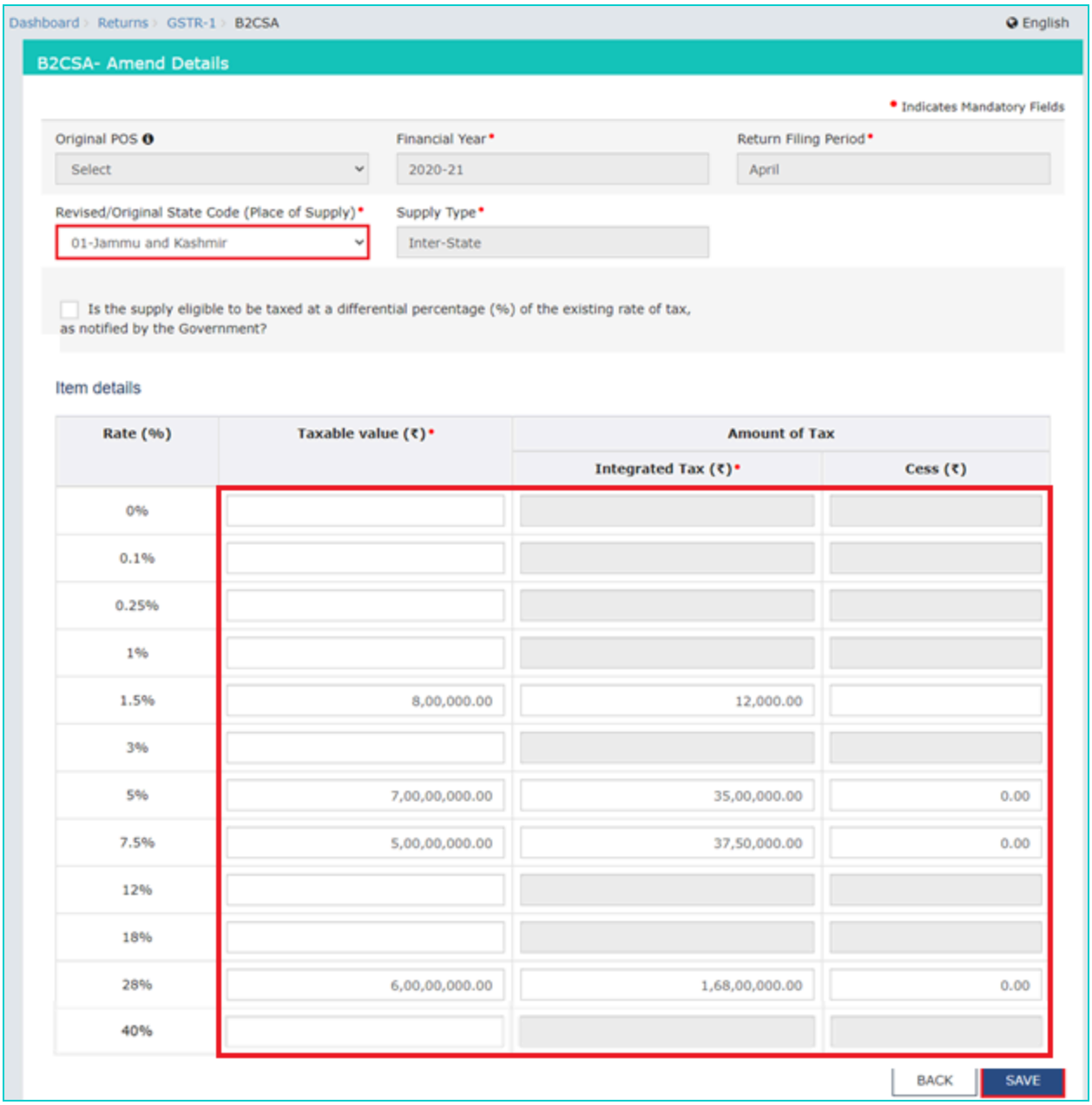
18.2. Select the Year of the line item of the declarations of previous tax period from the drop-down list. Select the Month of the line item of the declarations of previous tax period from the drop-down list. Select the Original POS of line item of the declarations of previous tax period from the drop-down list. Click the AMEND DETAILS button.



Note: In case you didn't add POS in previous returns, enter Year, Month and Original POS using drop-down and click on ADD POS button.



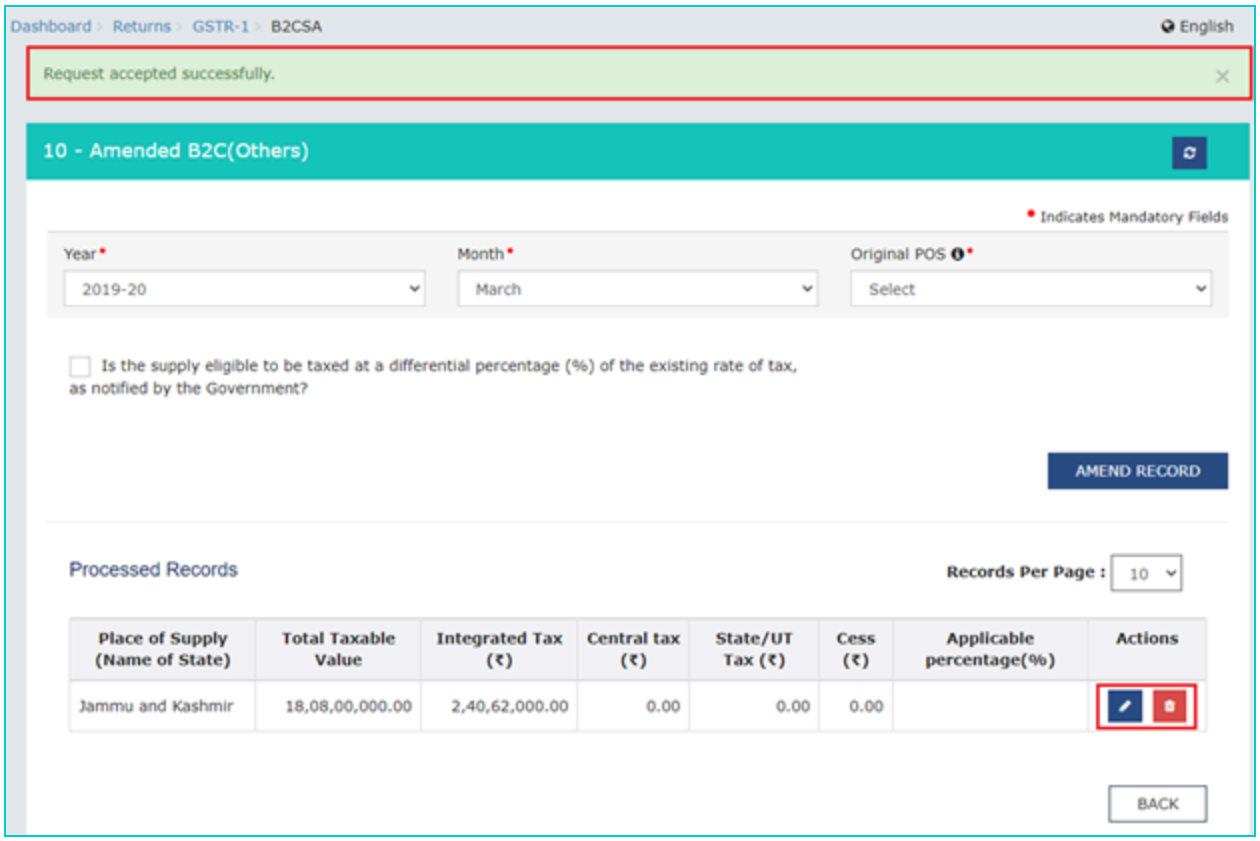
18.3. Select the **Revised/Original State Code (Place of Supply)** from the drop-down list. Make the amendments as required. You cannot amend the Place of Supply field/s of the line items furnished earlier. Click the **SAVE** button.



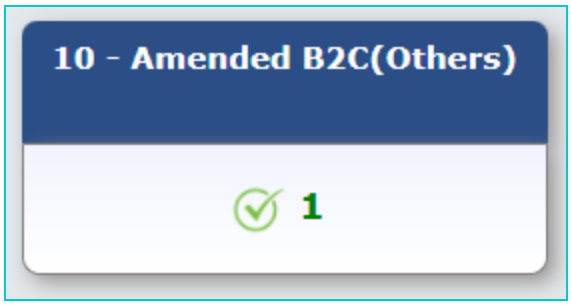
18.4. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



18.5. You will be directed to the GSTR-1 landing page and the **10 - Amended B2C (Others)** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. It should be noted that you have to pay the tax in this tax period only on the differential liability.



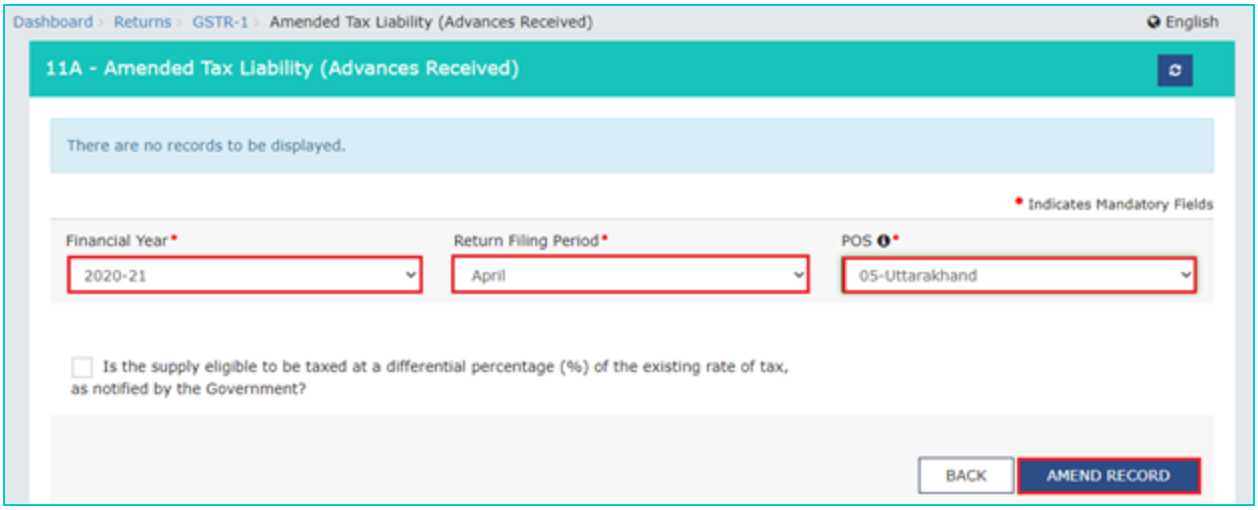
Click here to go back to main menu

Table 11A - Amended Tax Liability (Advance Received):

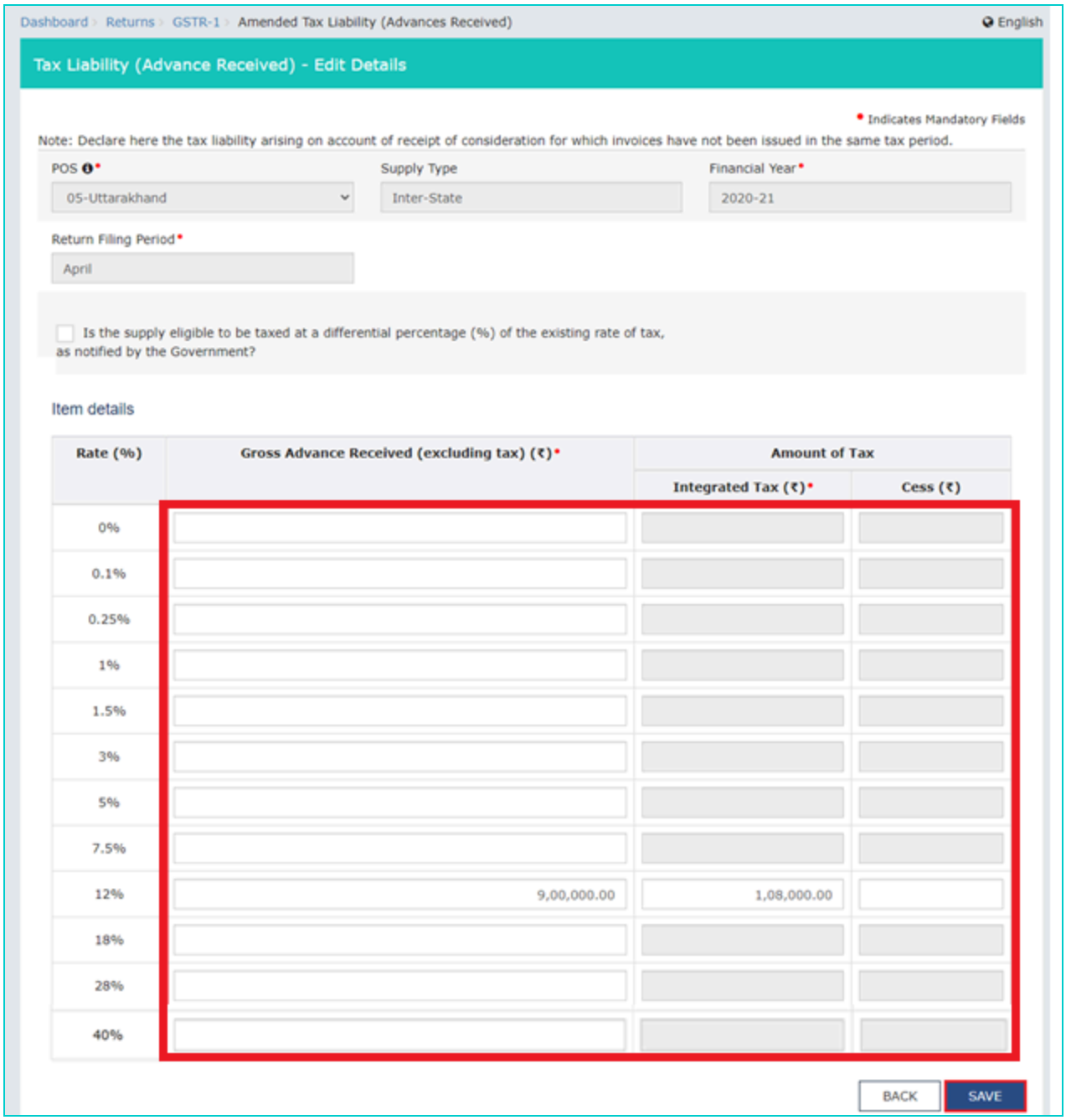
To amend statement of Advances Received in earlier tax period, perform the following steps:
19.1. Click the **11A - Amended Tax Liability (Advance Received)** tile.



19.2. Select the Financial Year of the line item declarations of previous tax period you wish to amend from the drop-down list. Select the POS of the line item of the declarations of previous tax period from the drop-down list. Select the Return Filing Period of the declarations of previous tax period from the drop-down list. Click the AMEND INVOICE button.



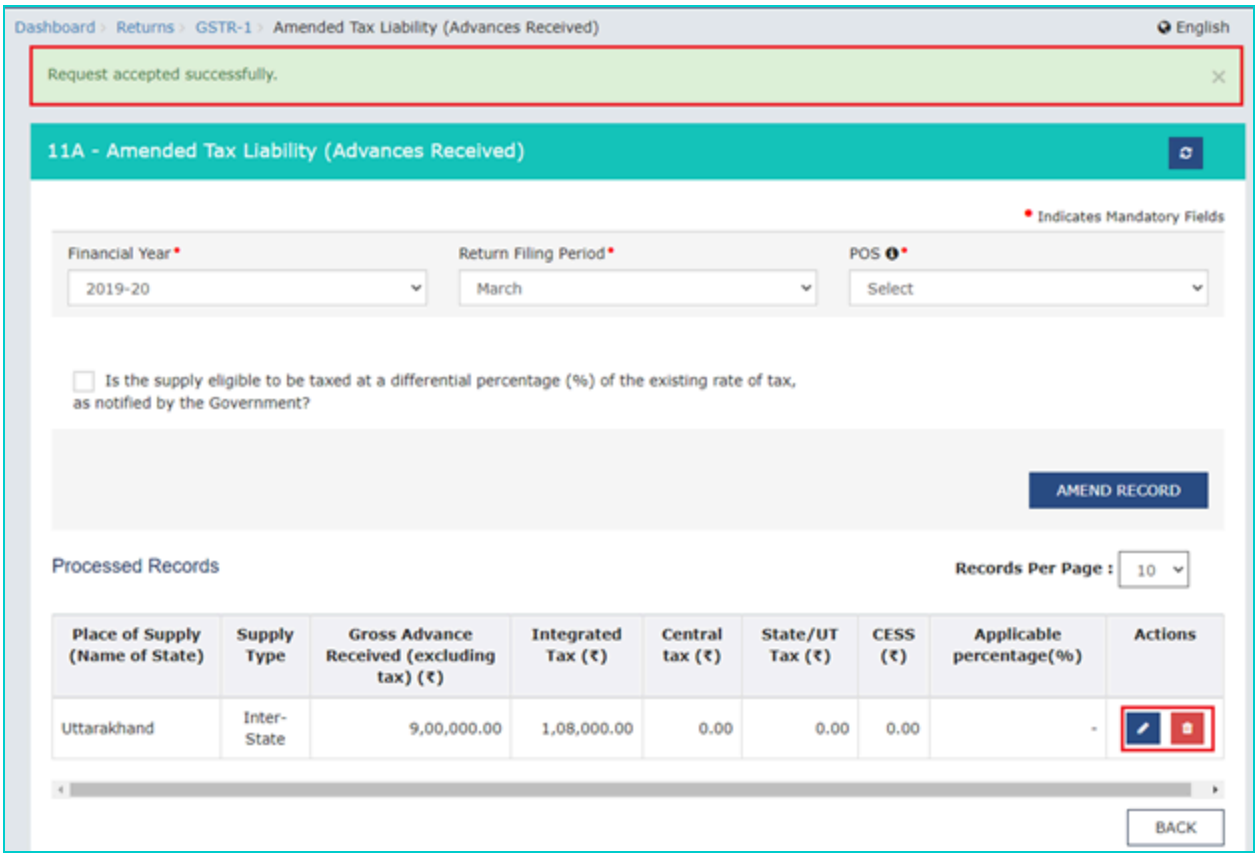
19.3. Make the amendments as required. You cannot amend the Advance Tax Place of Supply (PoS) field/s of the line items furnished earlier. Click the **SAVE** button.



19.4. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



19.5. You will be directed to the GSTR-1 landing page and the **11A - Amended Tax Liability (Advance Received)** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. It should be noted that you have to pay the tax in this tax period only on the differential liability.



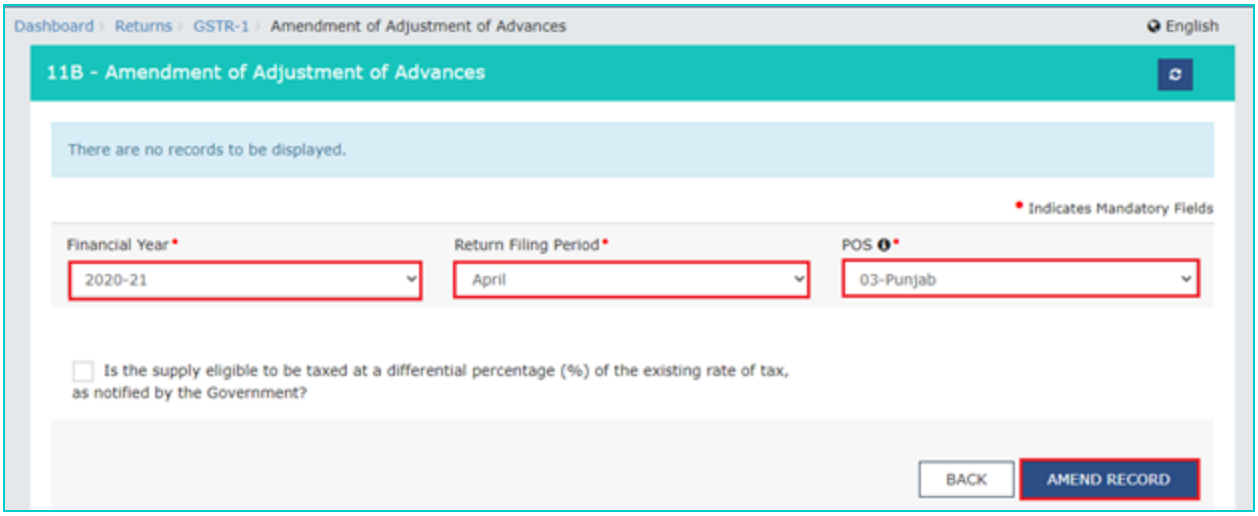
Click here to go back to main menu

Table 11B - Amended of Adjustment of Advances

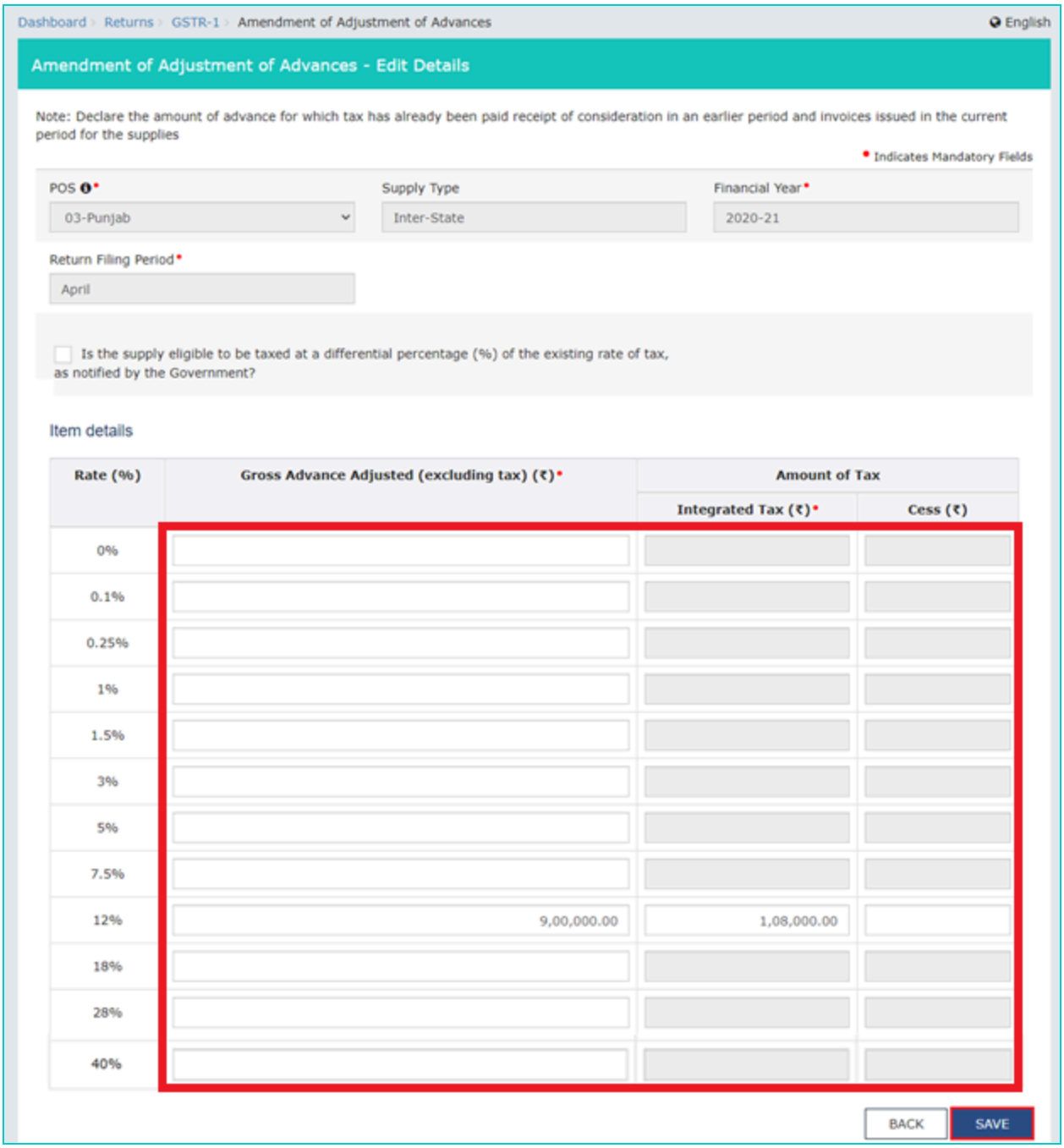
To amend statement of Advances Adjusted in earlier tax period, perform the following steps:
20.1. Click the **11B - Amended of Adjustment of Advances** tile.



20.2. Select the Financial Year of the line item of the declarations of previous tax period from the drop-down list. Select the POS of the line item of the declarations of previous tax period from the drop-down list. Select the Return Filing Period of the line item of the declarations of previous tax period from the drop-down list. Click the AMEND INVOICE button.



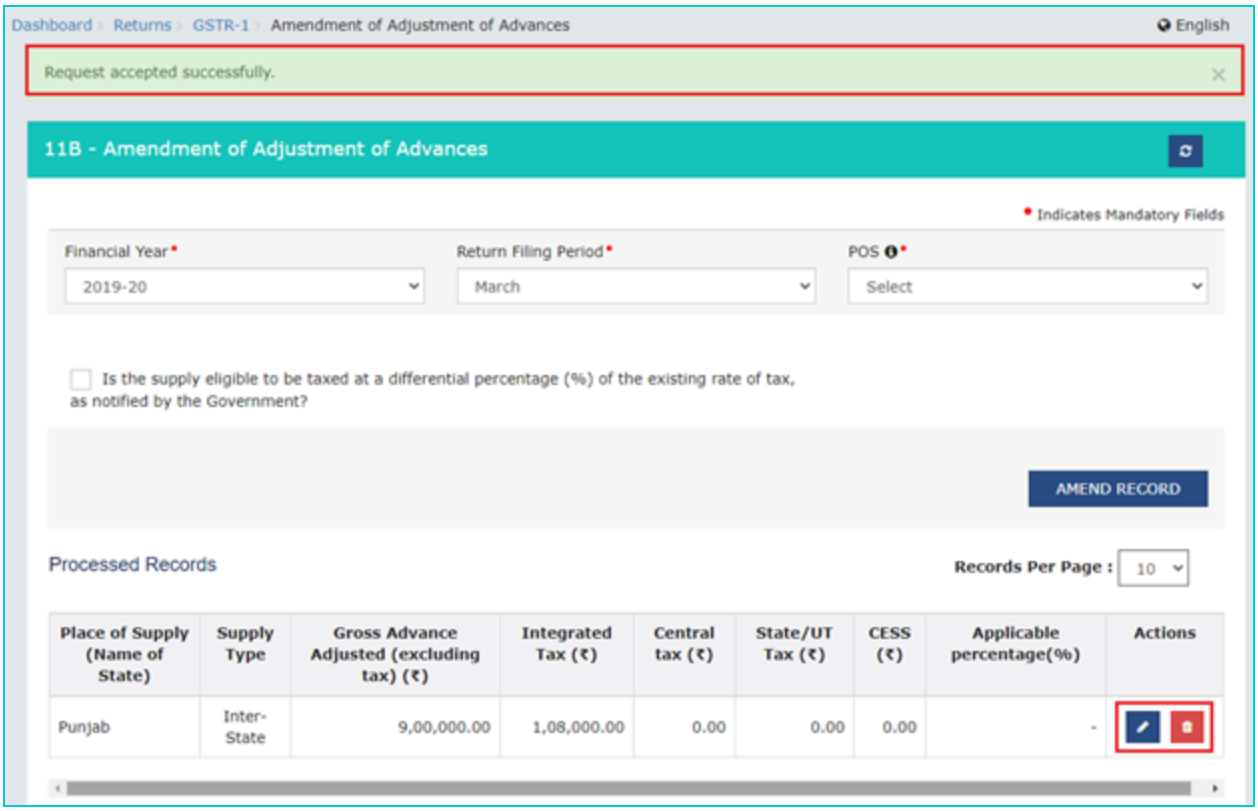
20.3. Make the amendments as required. You cannot amend the Advance Tax Place of supply (PoS) field/s of the line items furnished earlier. Click the **SAVE** button.



20.4. You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page.

Note:

- The status of the added invoice is Processed.
- Here, you can also edit/delete the added invoices (under Actions).



20.5. You will be directed to the GSTR-1 landing page and the **11B - Amended of Adjustment of Advances** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. It should be noted that you have to pay the tax in this tax period only on the differential liability.



Click here to go back to main menue

21. **Table 14A- Amended Supplies made through E- Commerce Operators**: to amend the supplies recorded earlier in Table 14

To amend the records in table 14A perform the following steps:

21.1 Click on 14A- Amended Supplies made through ECO to amend the supplies recorded earlier in Table 14.

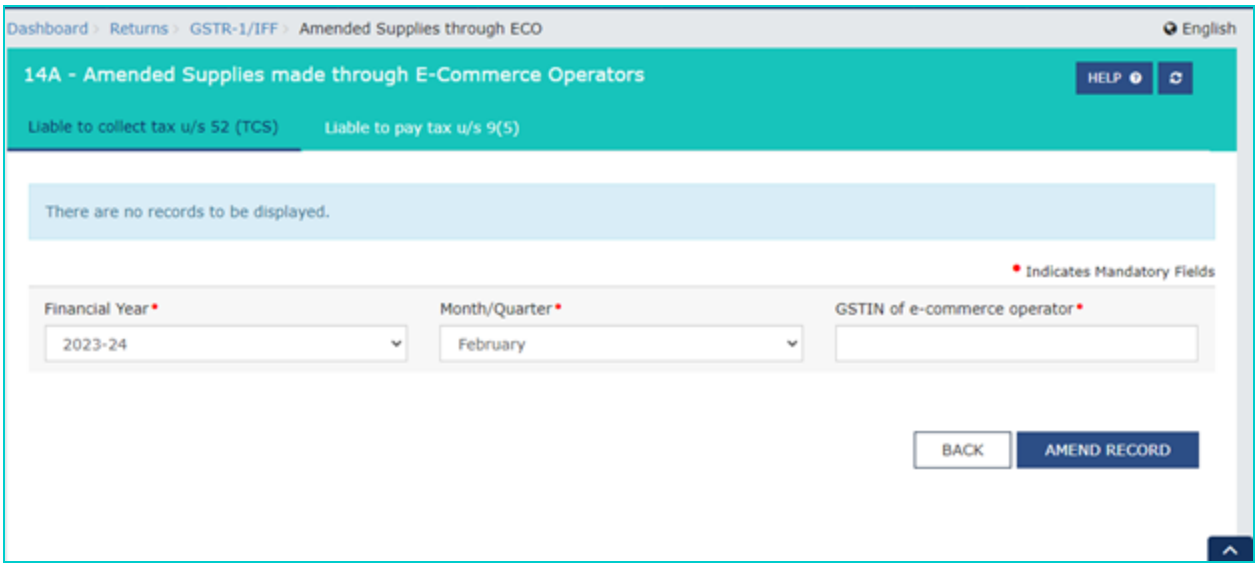


21.2 14A table will be displayed, it will have following two tabs:

1. Liable to collect tax u/s 52 (TCS) (By default this tab shall get opened)
2. Liable to pay tax u/s 9(5)

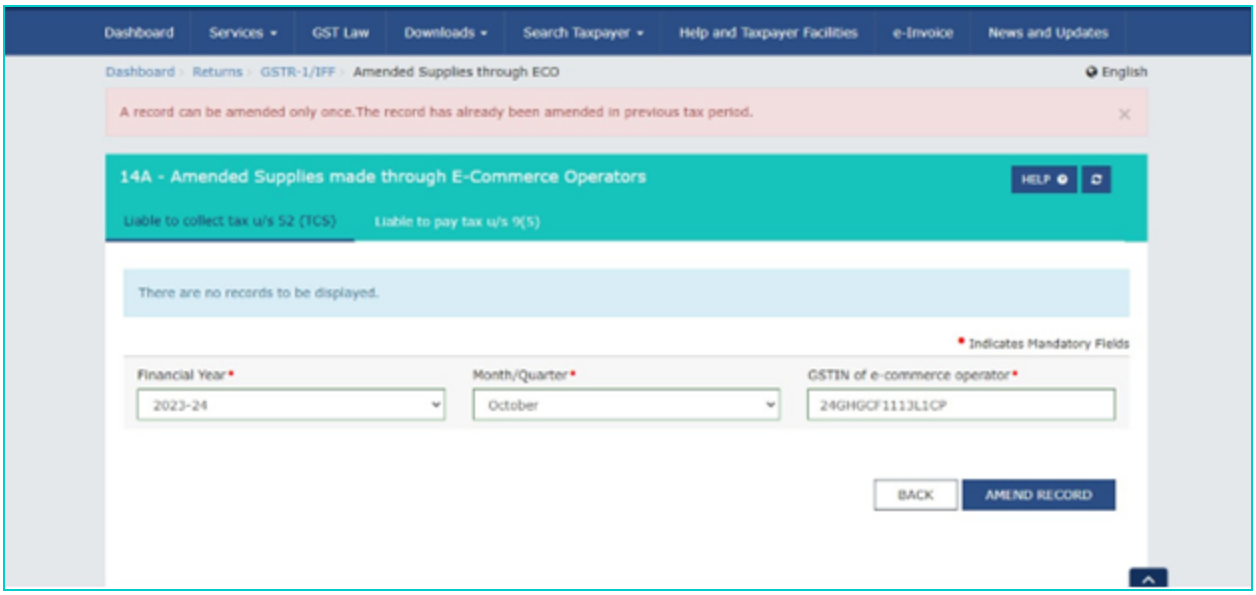
Note: If there is no data found three parameters will be displayed:

1. Financial Year – By default the FY selected (GSTR-1 selected period) shall be shown.
2. Month/Quarter – The period in which the taxpayer had originally reported in table 14 shall be selected by the taxpayer.
3. GSTIN of e-commerce operator – Taxpayer shall enter the E-commerce operator GSTIN of which the taxpayer had originally reported in table 14.

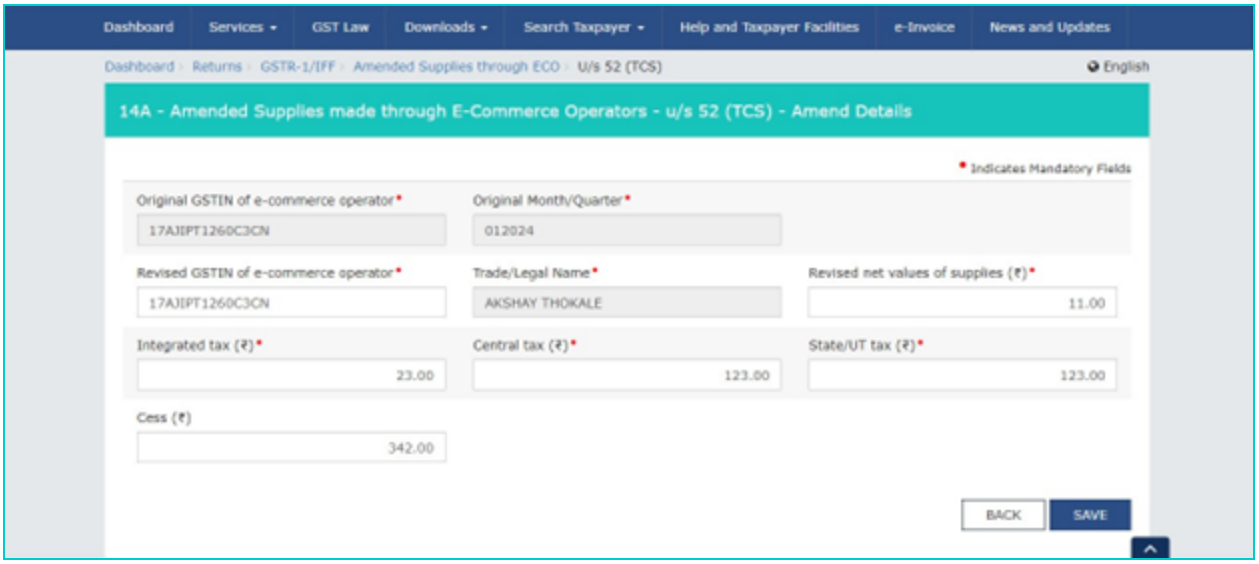


21.3 Enter all the details in search parameter and click on AMEND RECORD button.

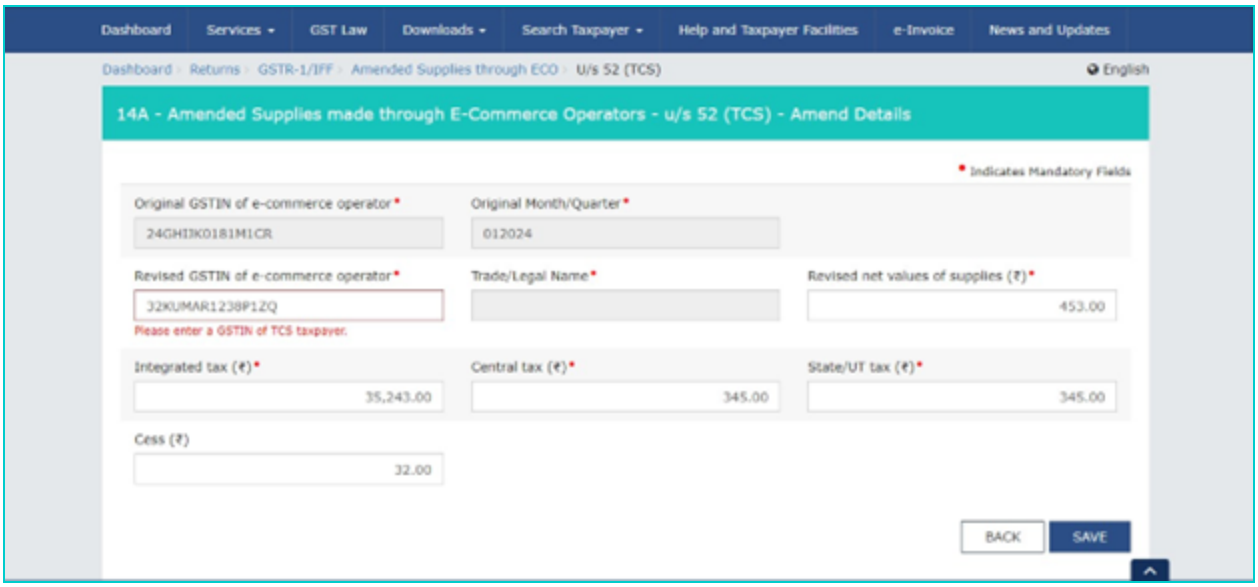
Note: You can amend any record only once.



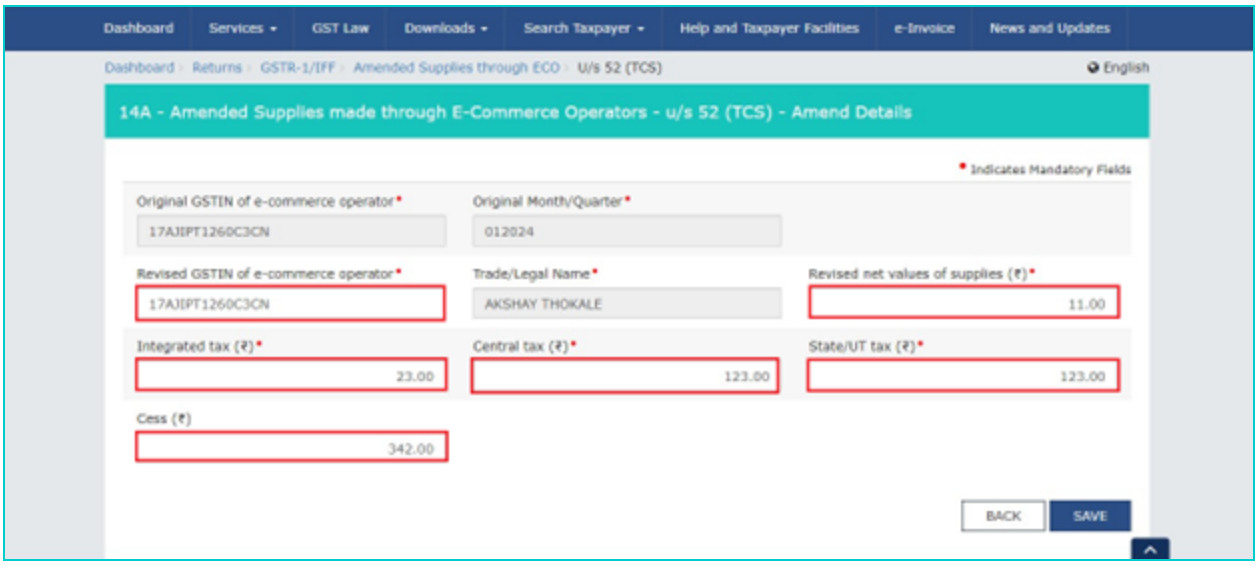
21.4 If all the parameter entered in a correct manner, amend details page is displayed.



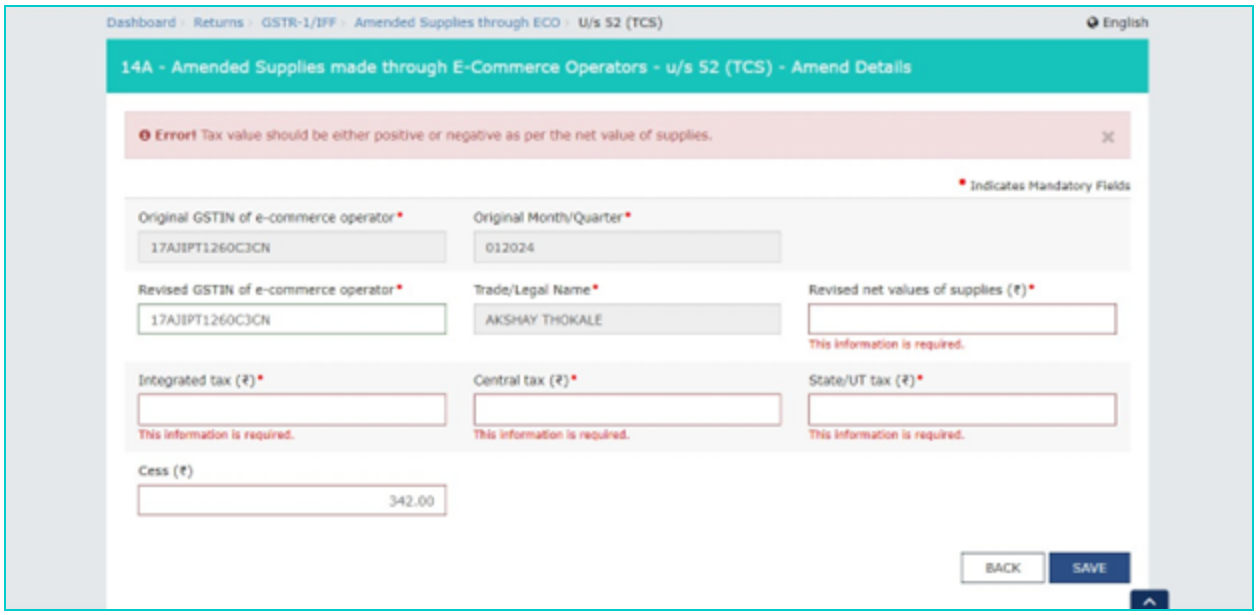
Note: In the Revised GSTIN section you can add valid ECO GSTIN (u/s 52) only.



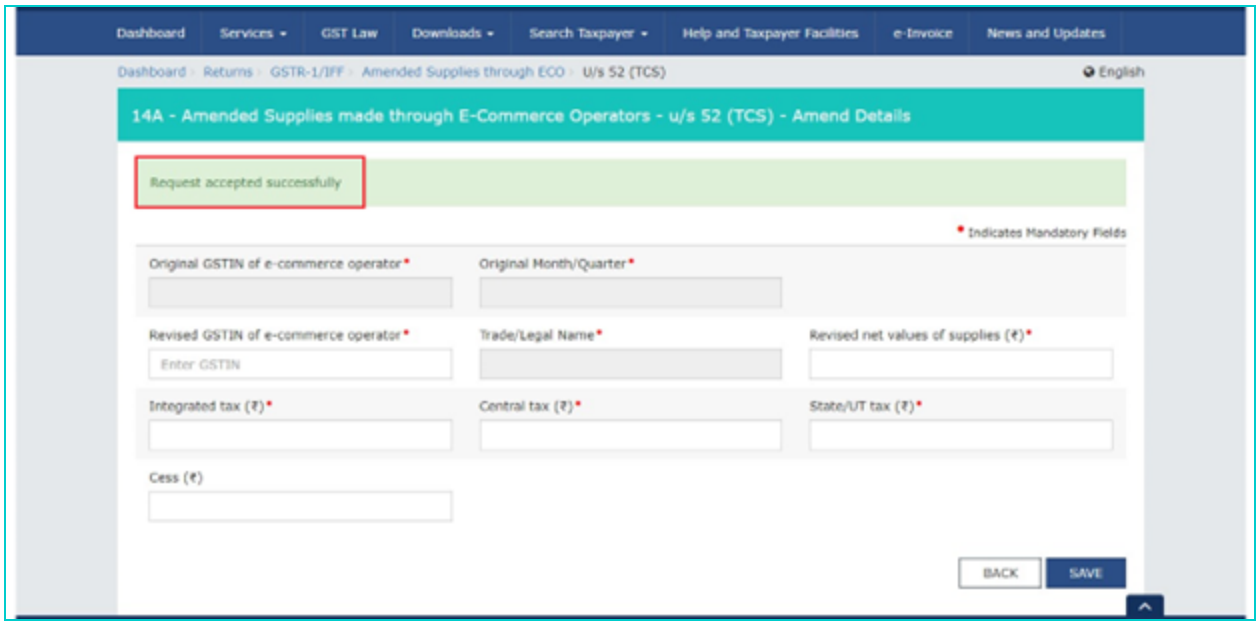
21.5 In the Amended detail page all the fields will be auto populated, but you can revise or amend fields as per your choice.



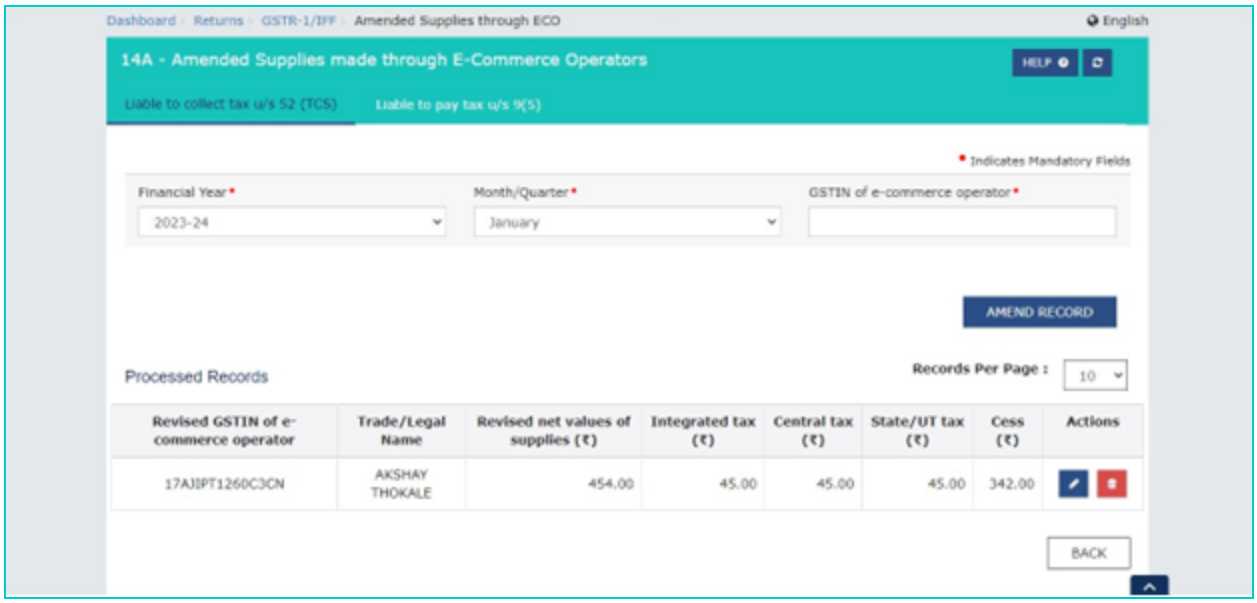
Note 21.5.1: Values/amounts can be positive or negative as it is reported at summary level.
Note 21.5.2: All the fields are mandatory.



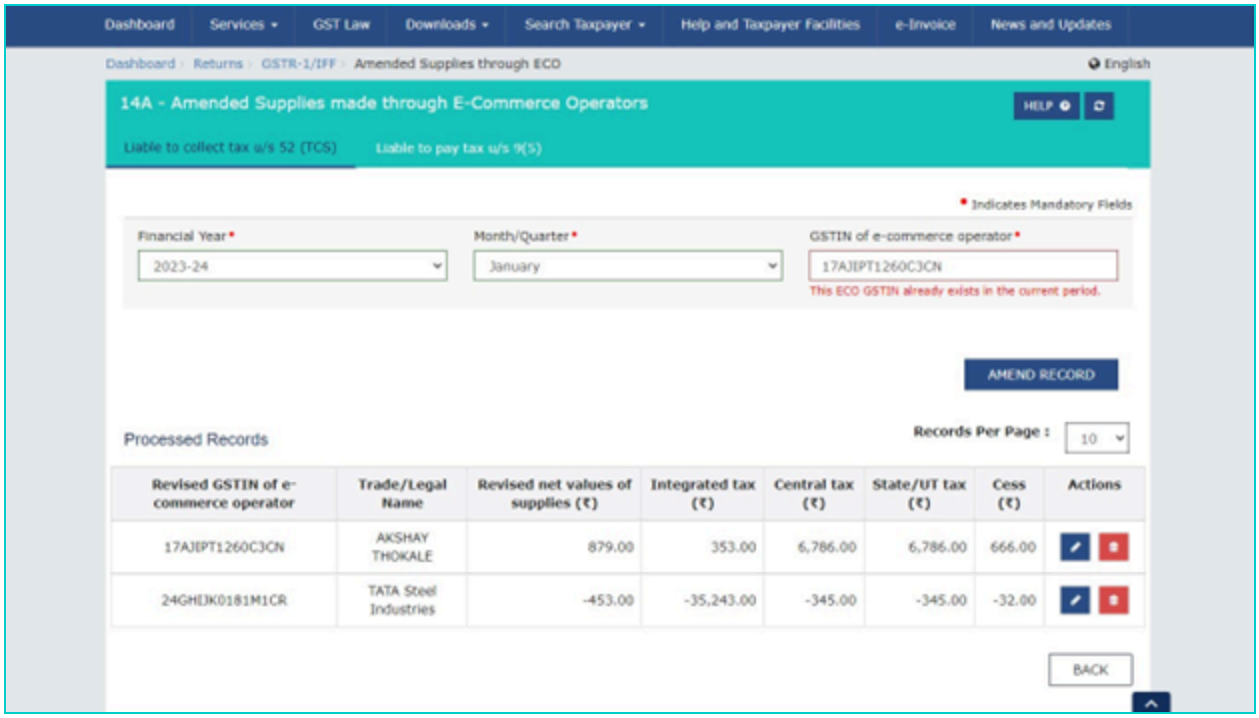
21.6 Amend the details and click on SAVE button. A success message will be displayed on the screen.



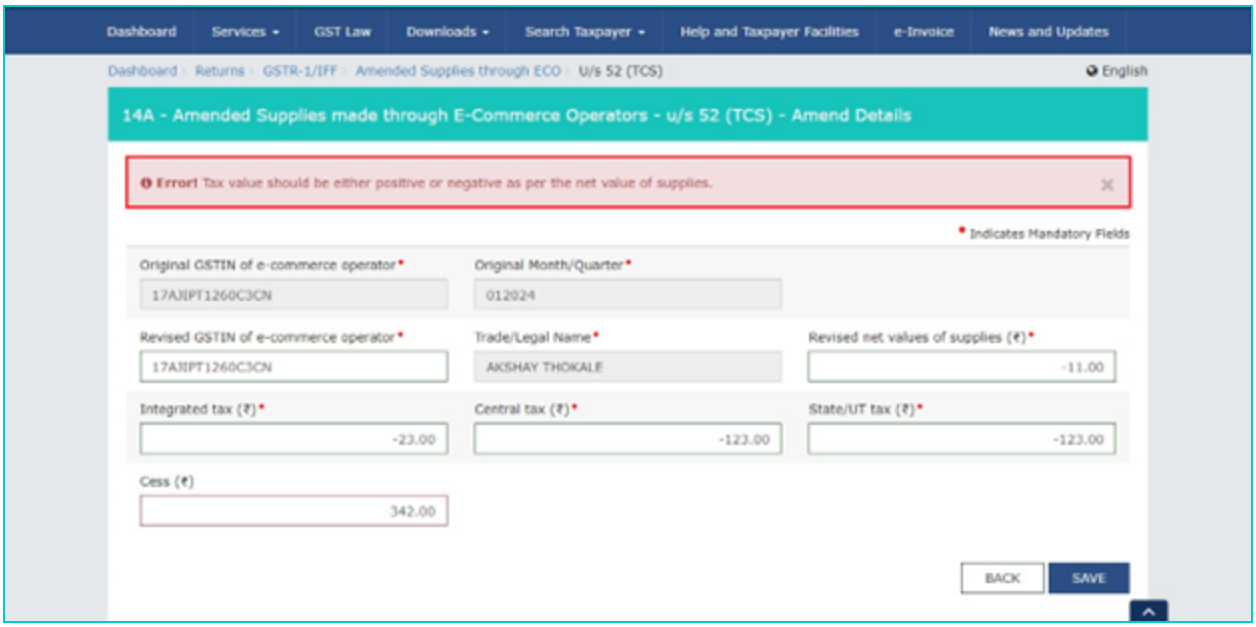
21.7 After saving the details 14A page will be displayed with Processed Records table, displaying records that you have successfully amended.



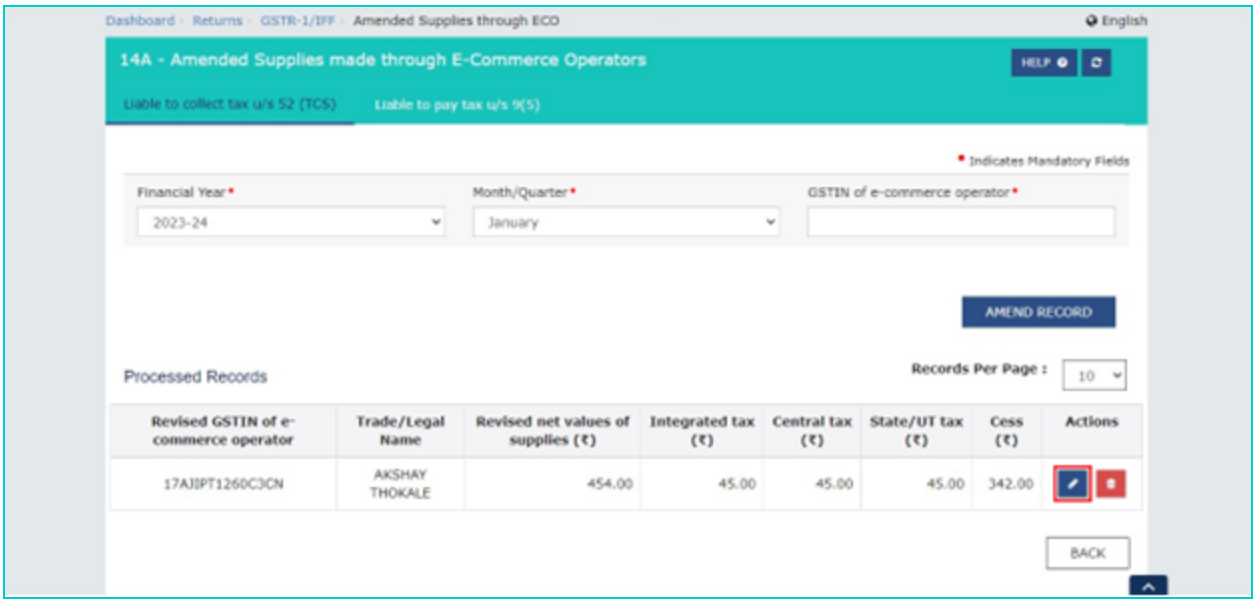
Note 21.7.1: If the ECO GSTIN entered already exists in the current period, then following error message will be displayed on the screen.



Note 21.7.2: Tax values should be either positive or negative as per the net value of supplies.



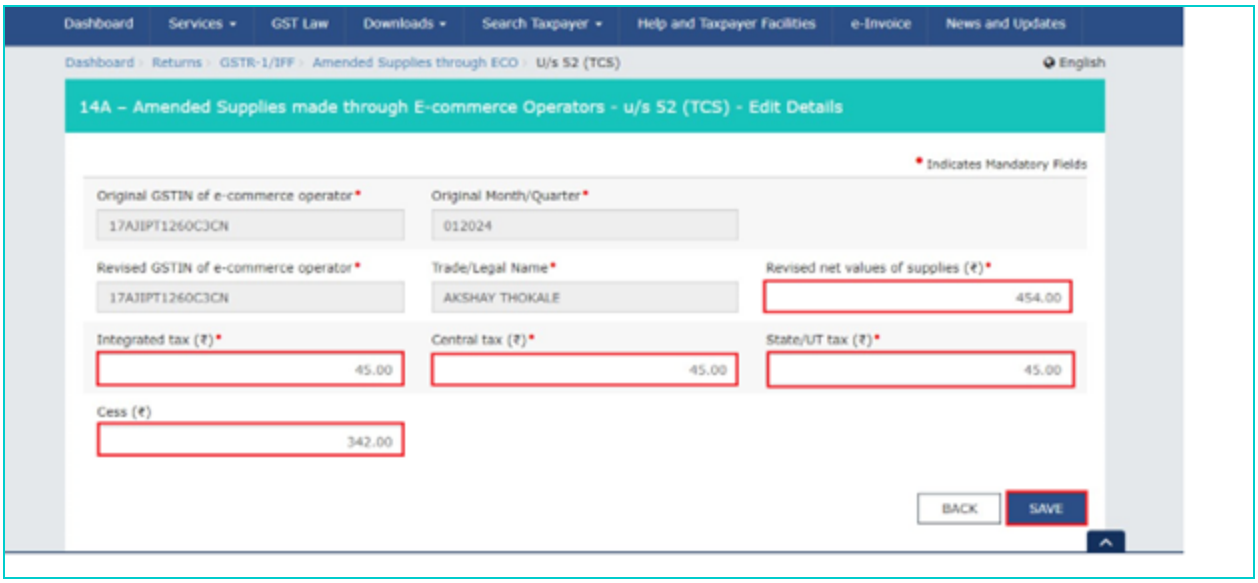
21.8 Click the Edit button to edit a record.



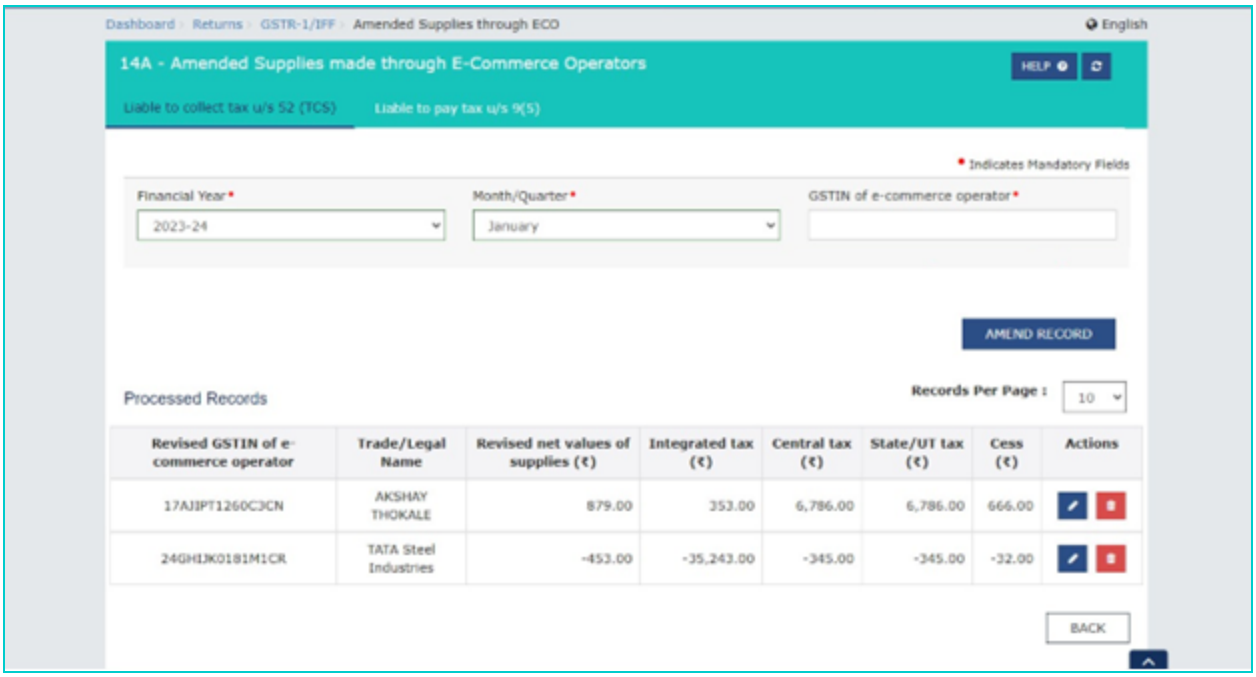
21.9 The 14A – Amended Supplies made through E-commerce Operators -u/s 52 (TCS) – Edit Details page is displayed on the screen. You can edit the following fields:

1. Revised net values of supplies.
2. The tax amounts (Integrated tax, Central tax, State/UT tax and Cess)

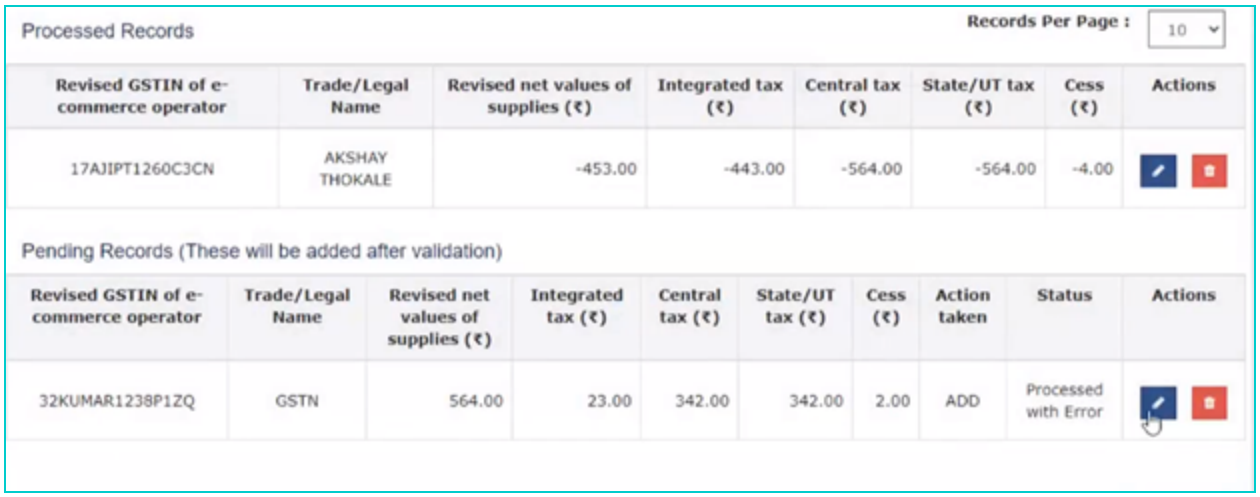
Click on SAVE button to save the amended records.



21.10 14A- Amended Supplies made through E-commerce Operators page is displayed with updated records.

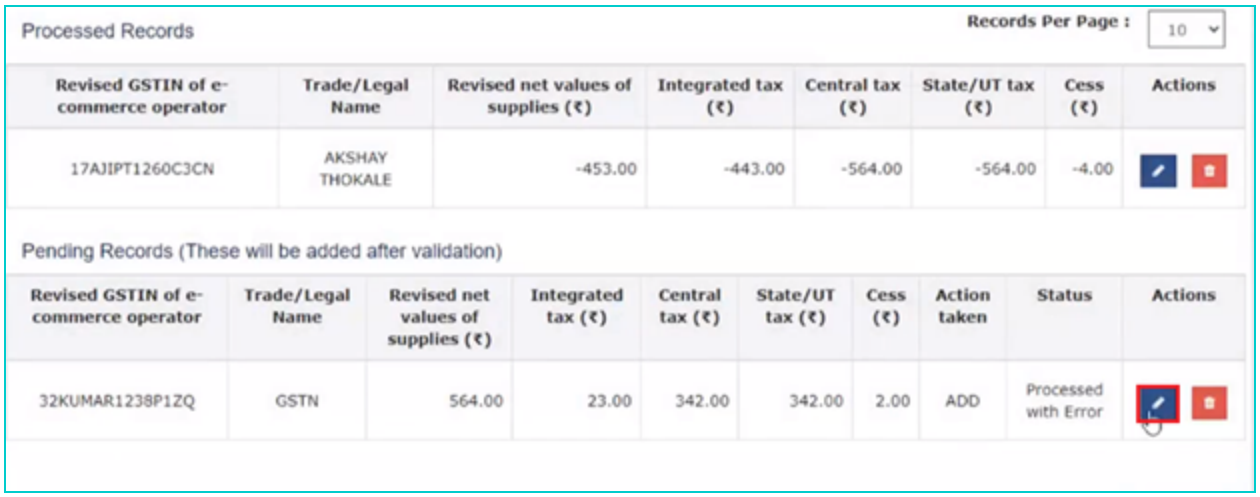


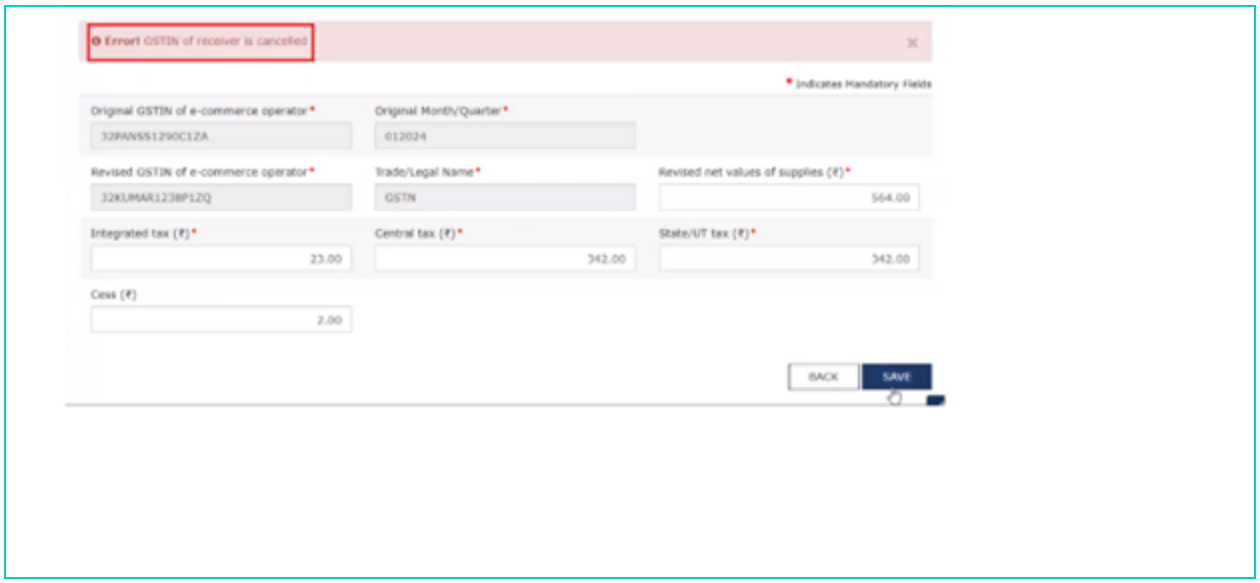
21.11 In case you have amended any records in table 14A, and the same are not saved due to processed with error or pending to be saved, then the same will be displayed under Pending Records table.



Note: Tax values should be either positive or negative as per the net value of supplies.

21.12 click on edit button and view the error.

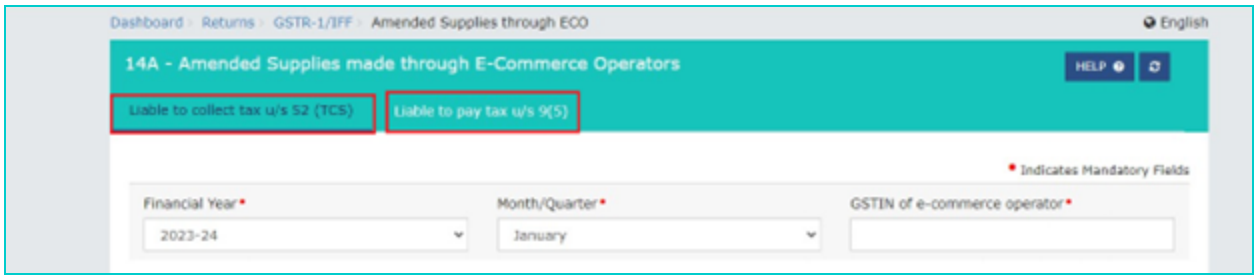


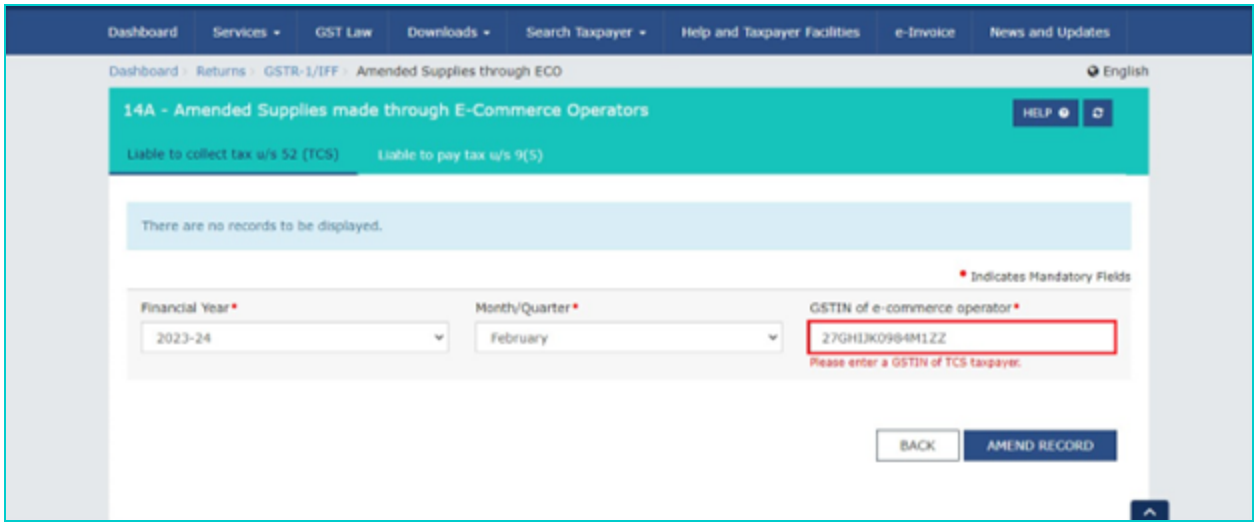


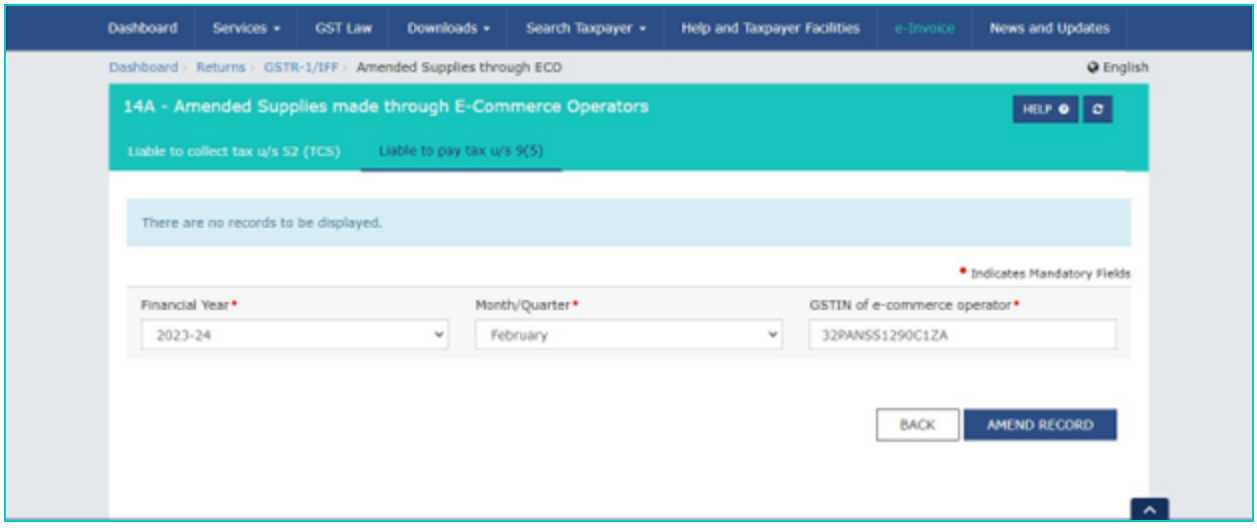
Note: When you try to save, nothing will be saved, to file the records, you need to delete this record.



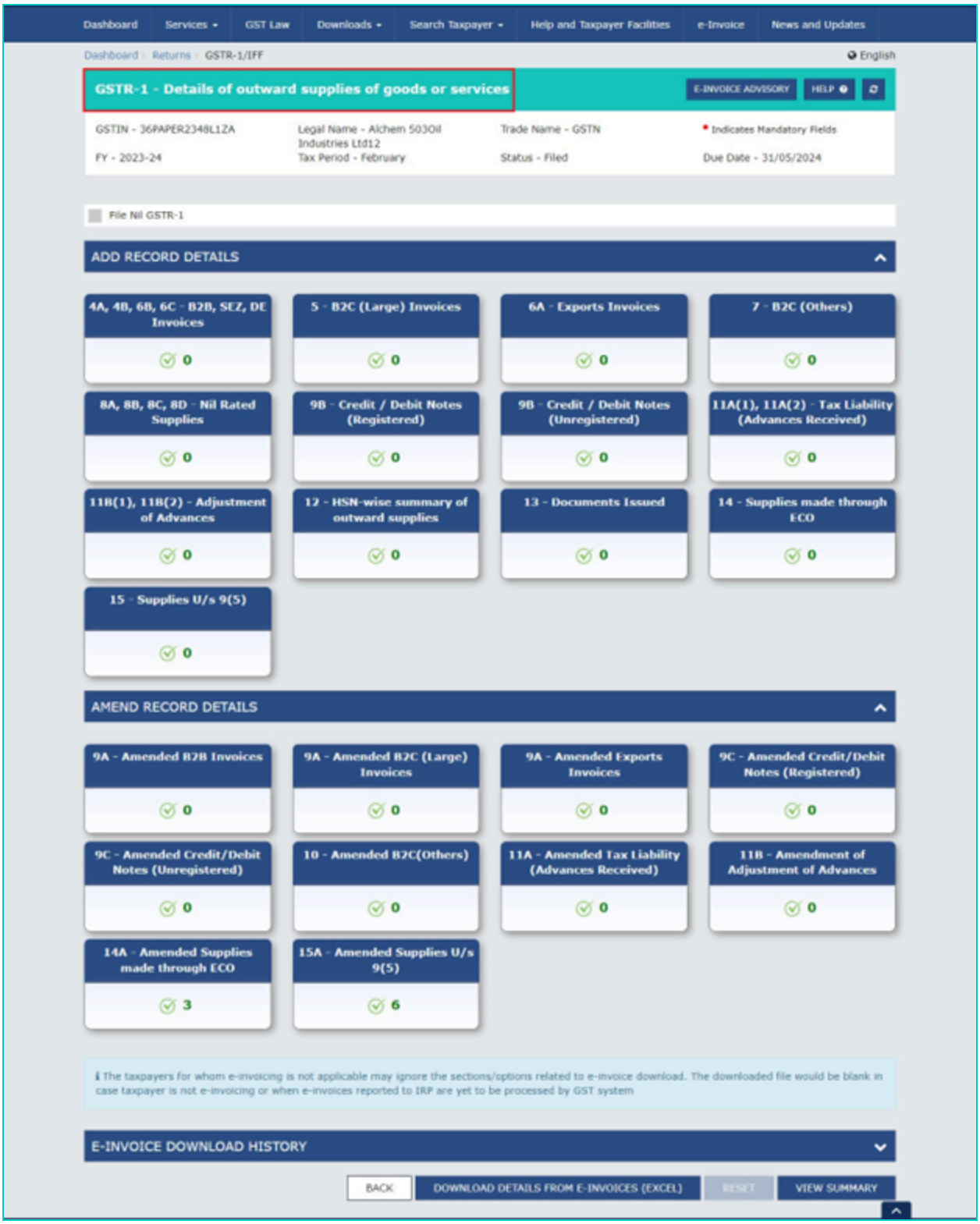
Note: All the procedure is similar for other tab i.e., ‘Liable to pay tax u/s 9(5) except one’.
You can add Only TCS of GSTIN in Liable to tax u/s 52 (TCS) option, but you can add any GSTIN in Liable to tax u/s 9(5) option.







21.13 After adding the records click on Back button it will redirect to GSTR1 page.



21.14 Based on the number of records amended in table 14A, under both tabs ‘Liable to collect tax u/s 52 (TCS)’ and/or ‘Liable to pay tax u/s 9(5)’, the tile summary will be updated with the count of records in GSTR-1 dashboard. It will reflect the below details:

Count of records xx

- Processed records xx (Green font)
- Errored records xx (Red font)
- Pending records xx (Black font)

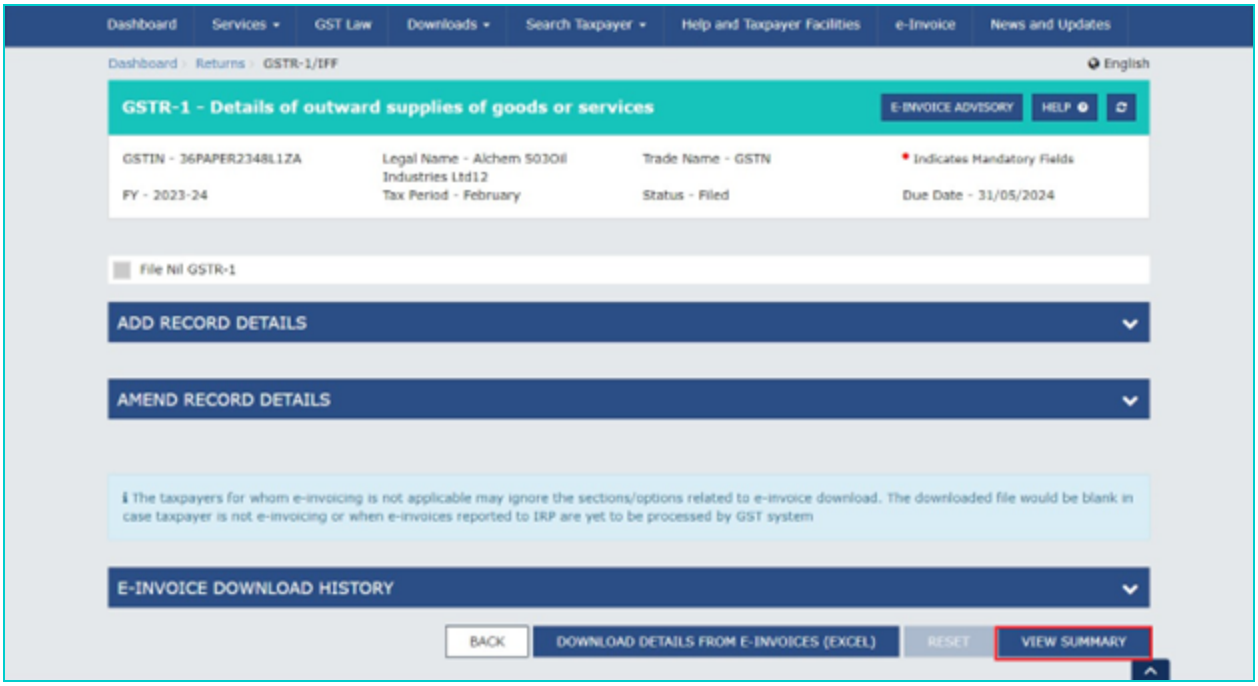
If there are records validated with error, then tile will be highlighted in red.

Note: Only successfully processed records shall appear under Processed records. There will be no records coming under Errored records and Pending records.





21.15 Click on View Summary button to view the records.



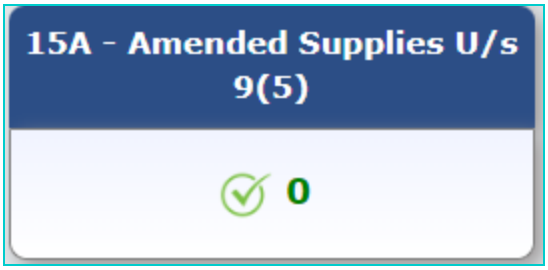
21.16 The consolidated summary will be displayed on the screen.

14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	3	Net Value	-27.00	-35,333.00	5,877.00	5,877.00	630.00
Net differential amount (Amended - Original)	3	Net Value	-944.00	-71,042.00	4,843.00	4,843.00	252.00
(a) Liable to collect tax u/s 52							
Amended amount - Total	2	Net Value	426.00	-34,890.00	6,441.00	6,441.00	634.00
Net differential amount (Amended - Original)	2	Net Value	-38.00	-70,156.00	5,973.00	5,973.00	260.00
(b) Liable to pay tax u/s 9(5)							
Amended amount - Total	1	Net Value	-453.00	-443.00	-564.00	-564.00	-4.00
Net differential amount (Amended - Original)	1	Net Value	-906.00	-886.00	-1,130.00	-1,130.00	-8.00

22. Table 15A- Amended Supplies made through E- Commerce Operators: To amend the supplies recorded earlier in Table 15

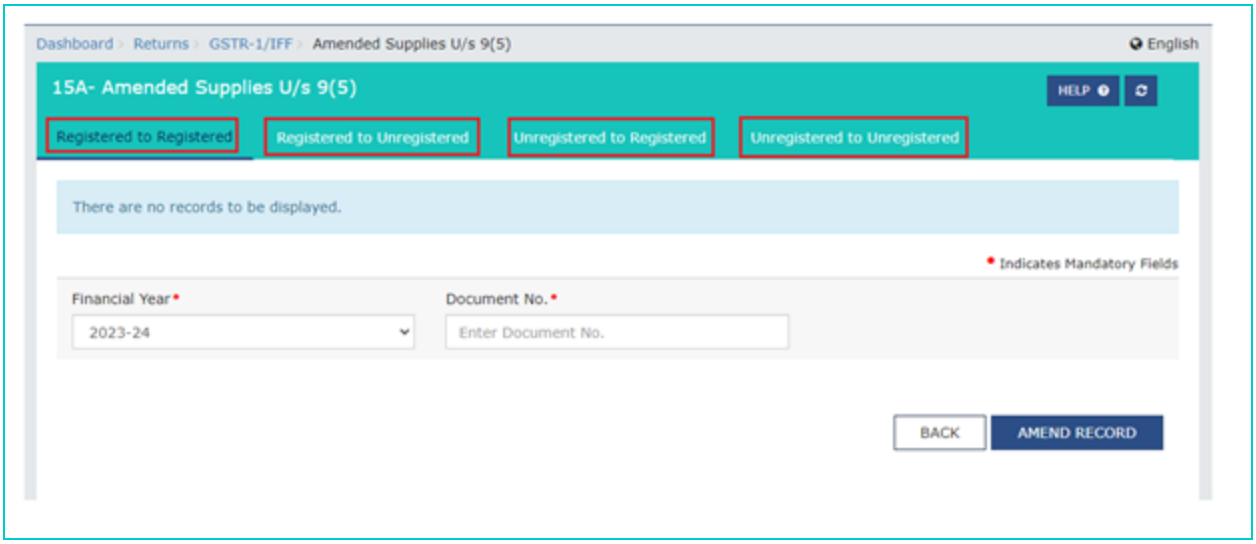
To amend the records in table 15A, ECO will perform the following steps:

22.1 Click on 15A- Amended Supplies U/s 9(5) to amend the supplies recorded earlier in table 15.



22.2 15A table is displayed it has following 4 tabs:

1. Registered to Registered (by default this option will be selected)
2. Registered to Unregistered
3. Unregistered to Registered
4. Unregistered to Unregistered

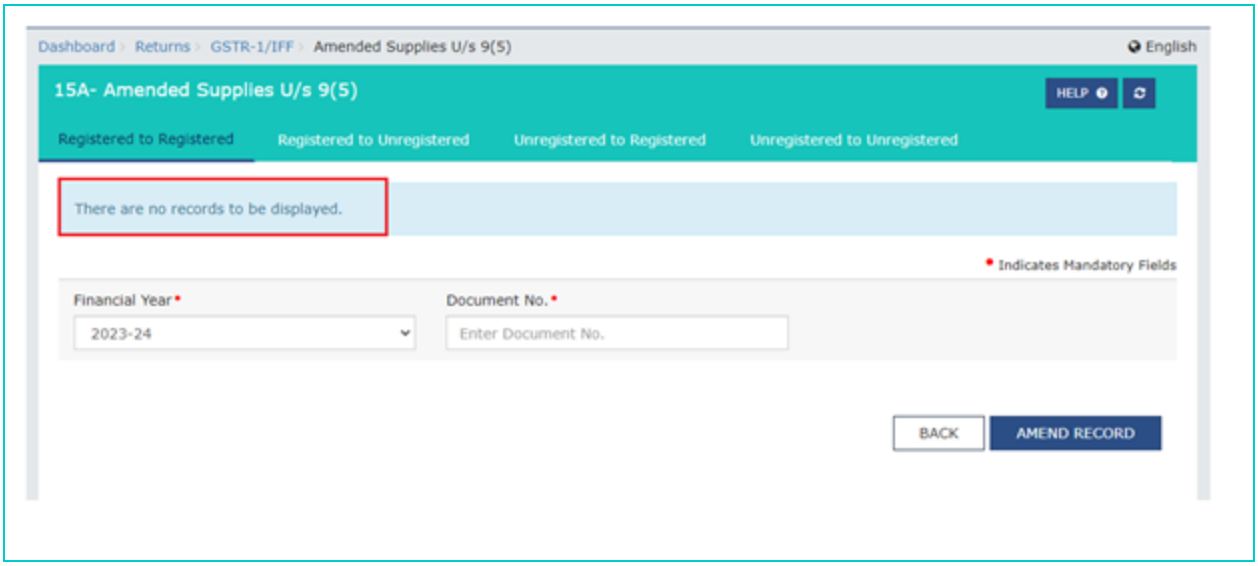


22.3 Registered to Registered

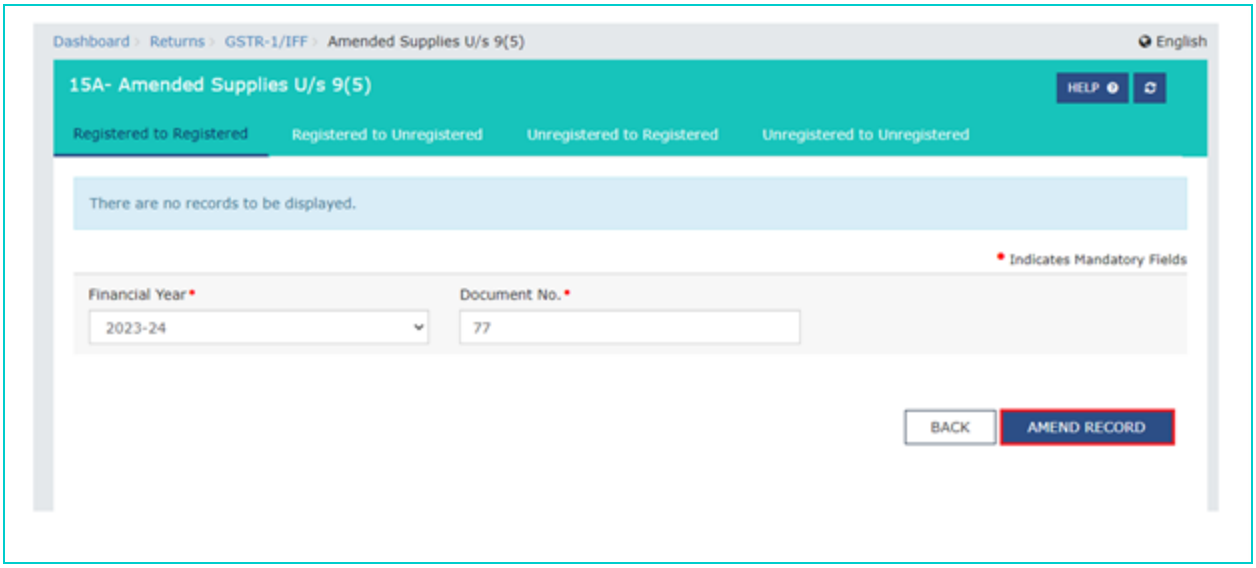
It has following two parameters:

1. Financial Year – By default the FY selected (GSTR-1 selected period) shall be shown. You can select the year accordingly.
2. Document no. – Taxpayer shall enter the Document No.

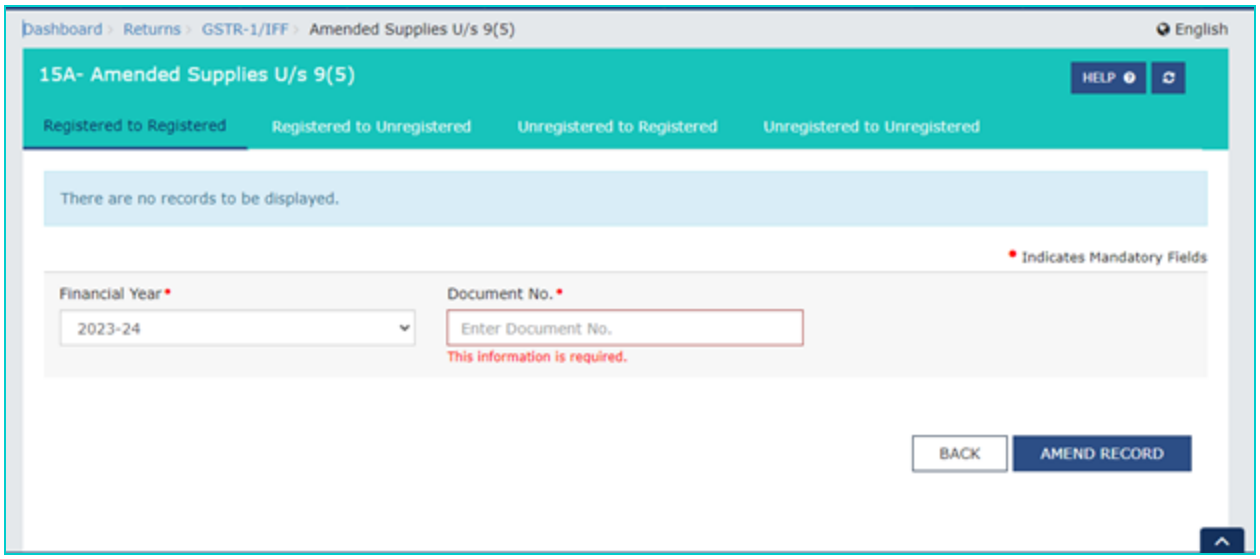
Note: If there are no records following message will be displayed.



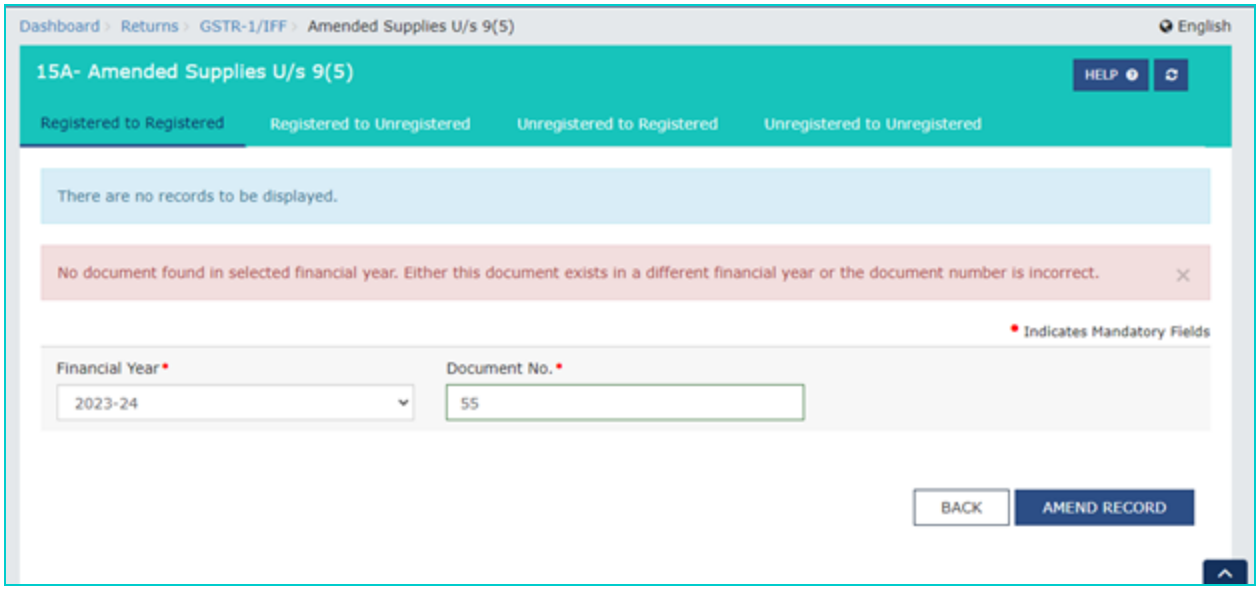
22.4 Enter all the details in search parameters and click on AMEND RECORD button.



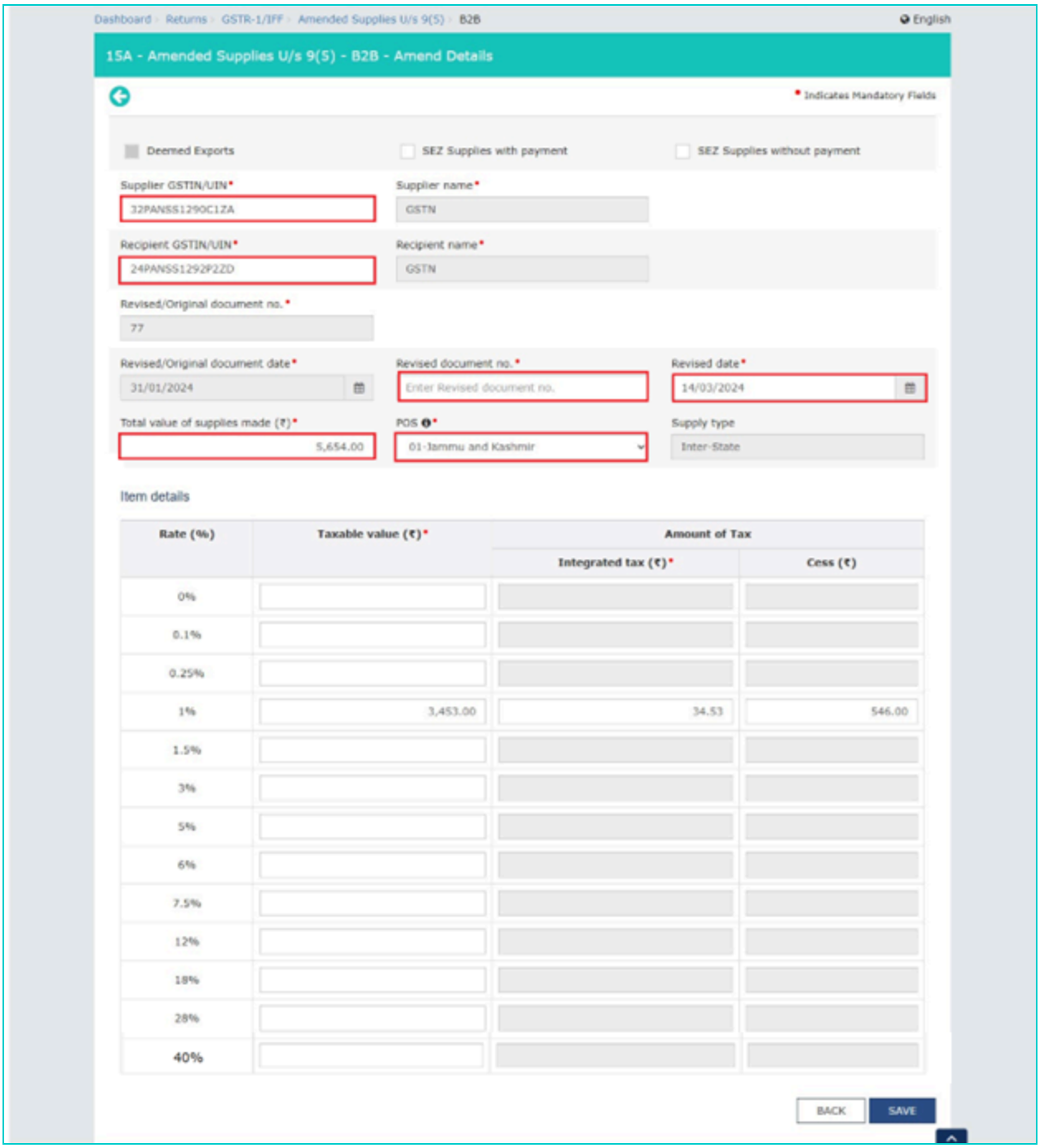
If all the parameter entered in a correct manner, amend details page is displayed.



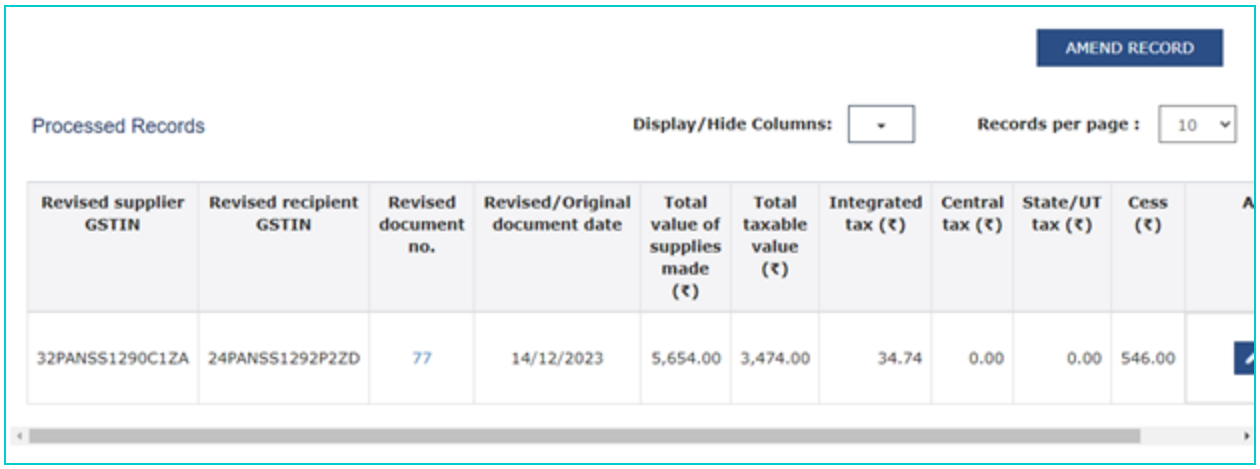
Note: If there is no document found in selected financial year, then following message will be displayed on the screen.



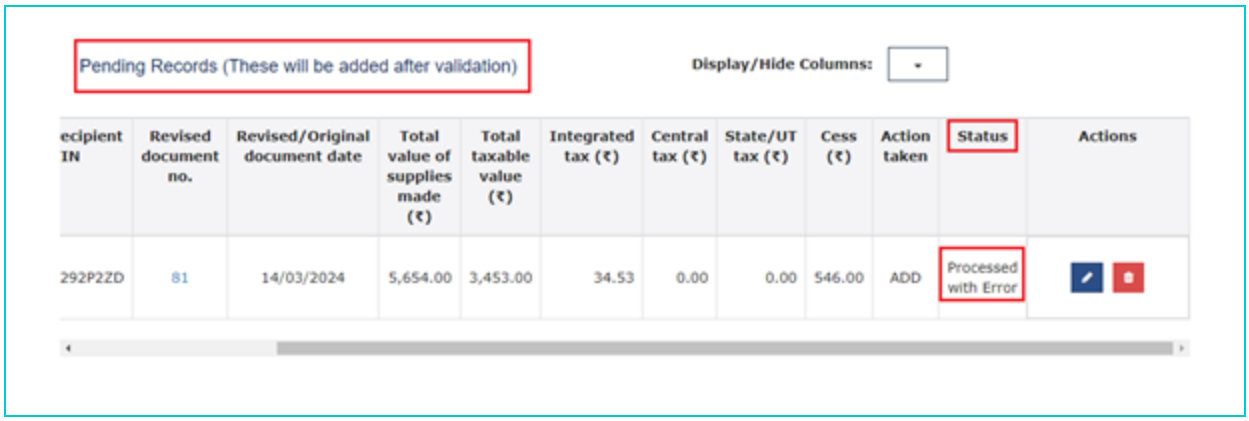
22.5 In the Amended detail page Supplier GSTIN/UIN, Recipient GSTIN/UIN, Revised date, POS and Item details fields will be auto-populated, but you can revise or amend fields as per your choice.



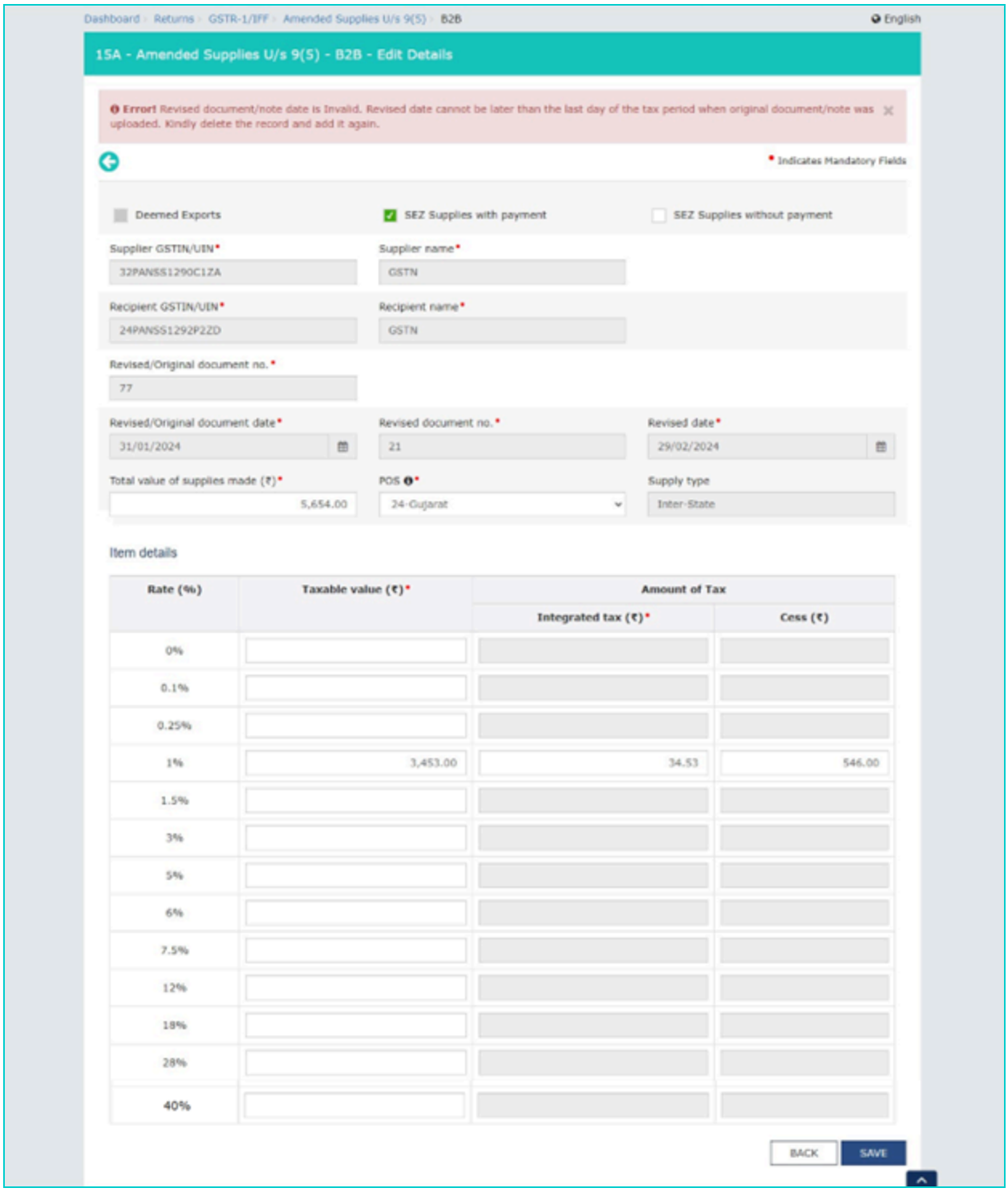
22.6 15A page is displayed with Processed Records table.



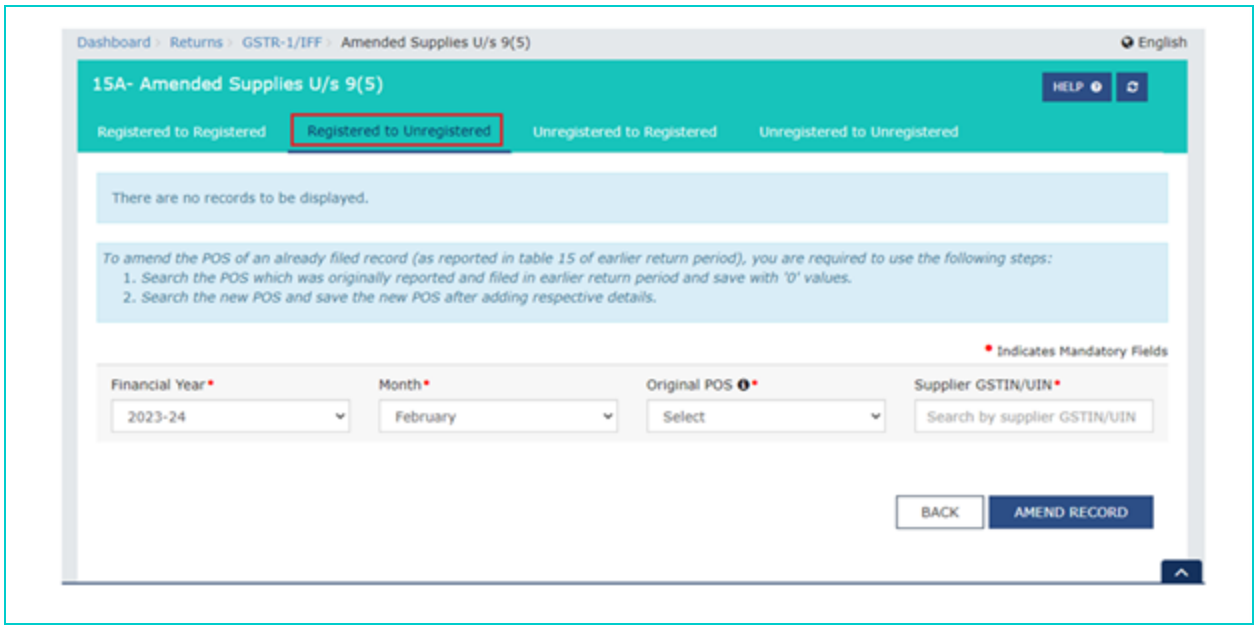
22.7 In case there are any records which are processed with error or in-progress, then it will appear in table 15A page in Pending Records table.



22.8 Click on edit button to edit records.

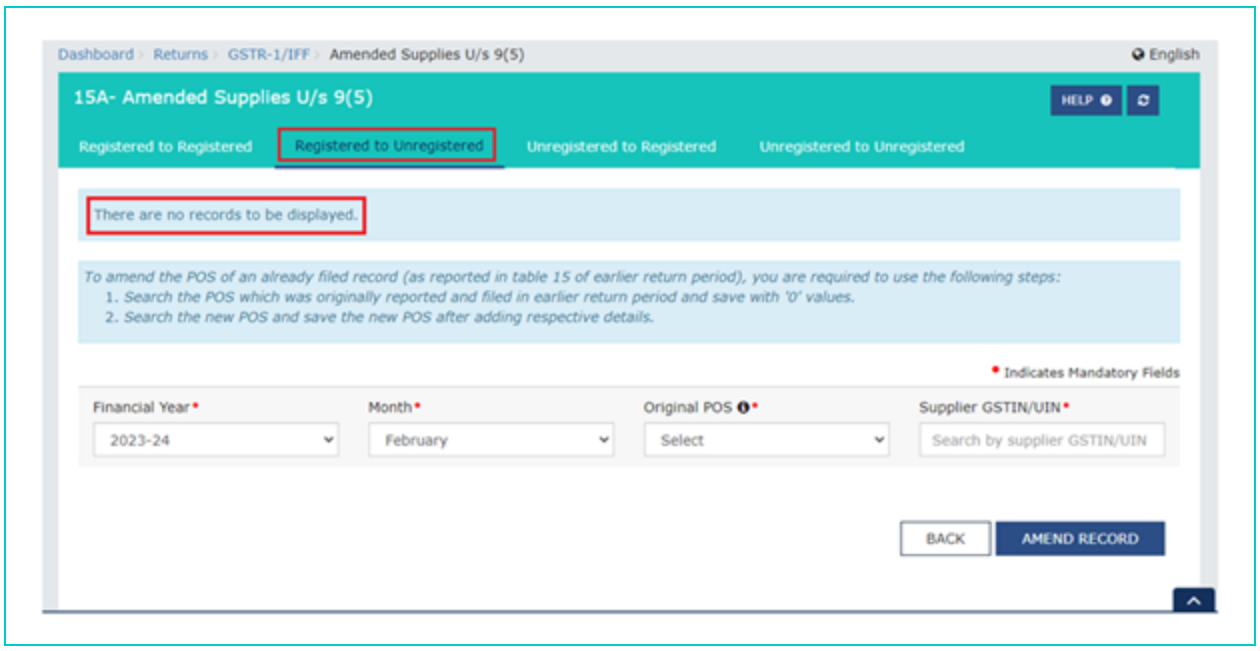


22.9 Select Registered to Unregistered tab to add records.

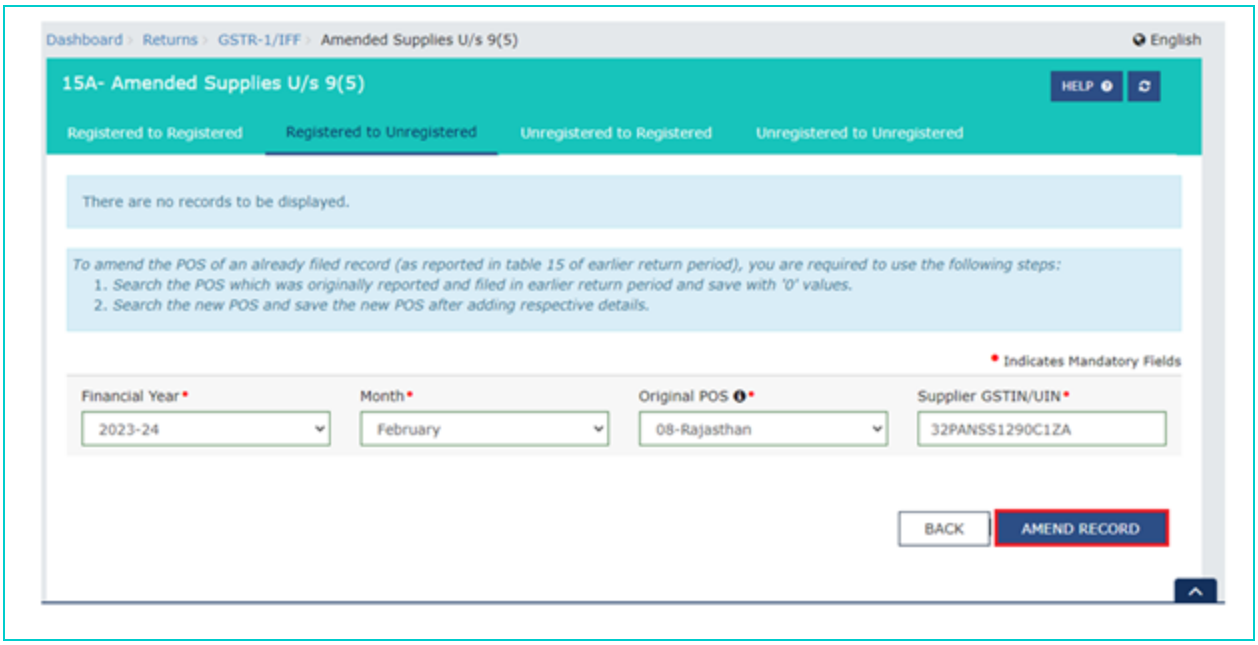


22.10 Enter the four mandatory search fields displayed Financial Year, Month, Original POS, and Supplier GSTIN/UIN.

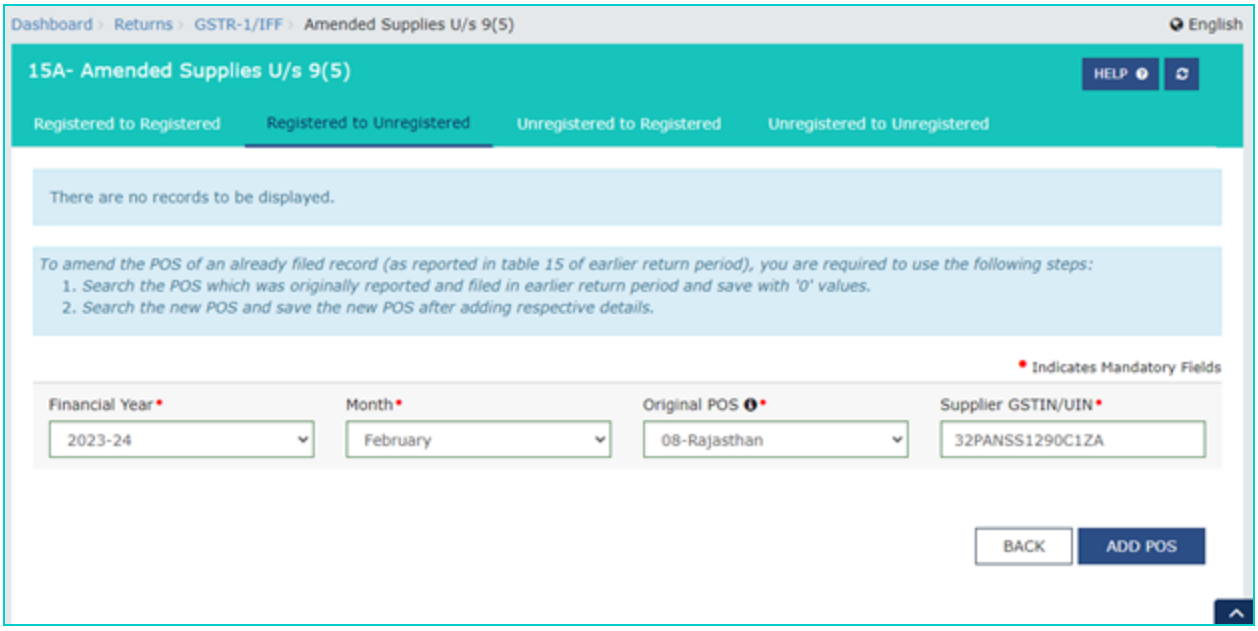
Note: If there are no records following message will be displayed on the screen.



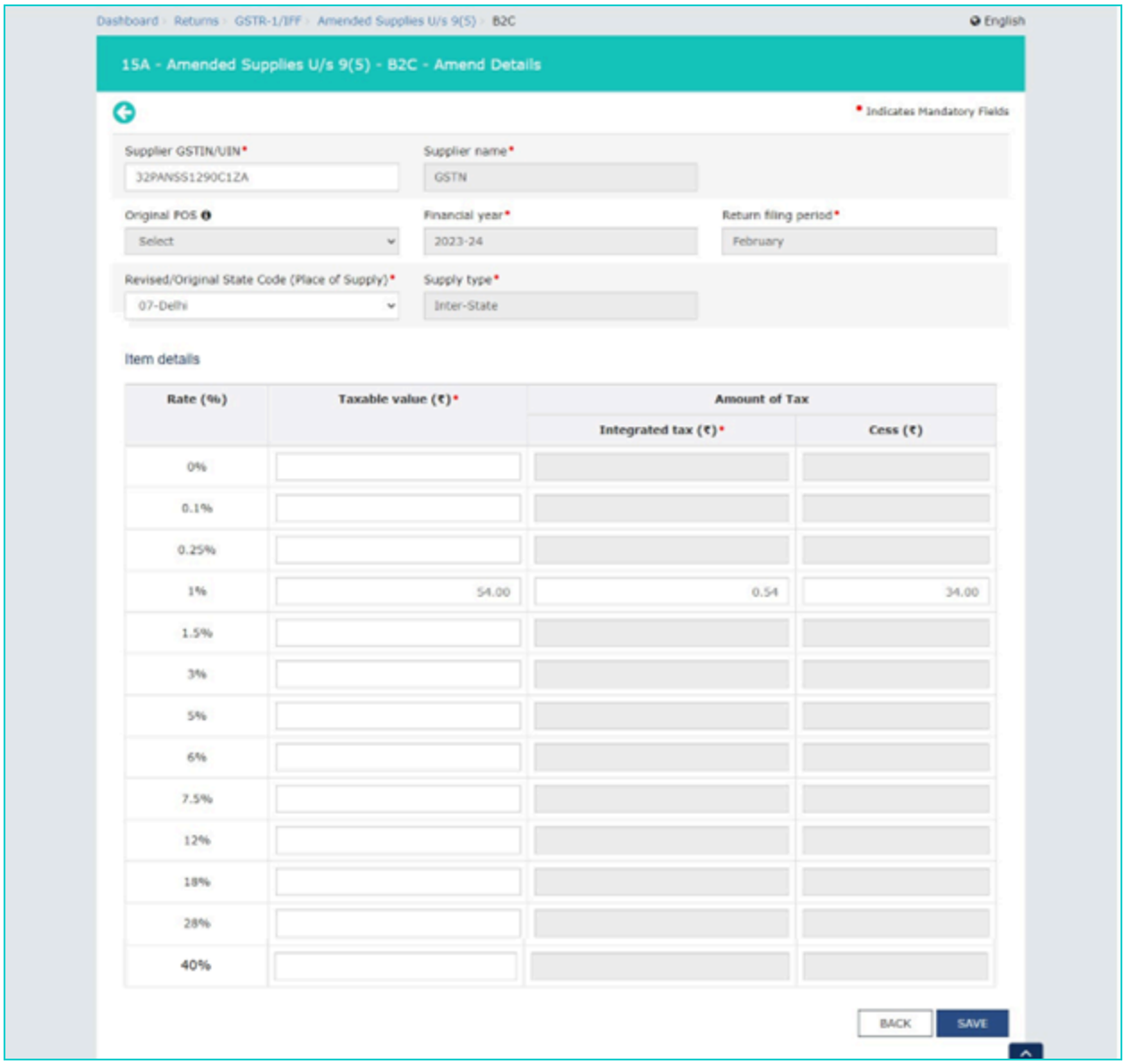
22.11 Enter all the details and click on AMEND RECORD button.



22.12 If you select POS other than original POS and click on AMEND RECORD button then it will be converted into an ADD POS button.

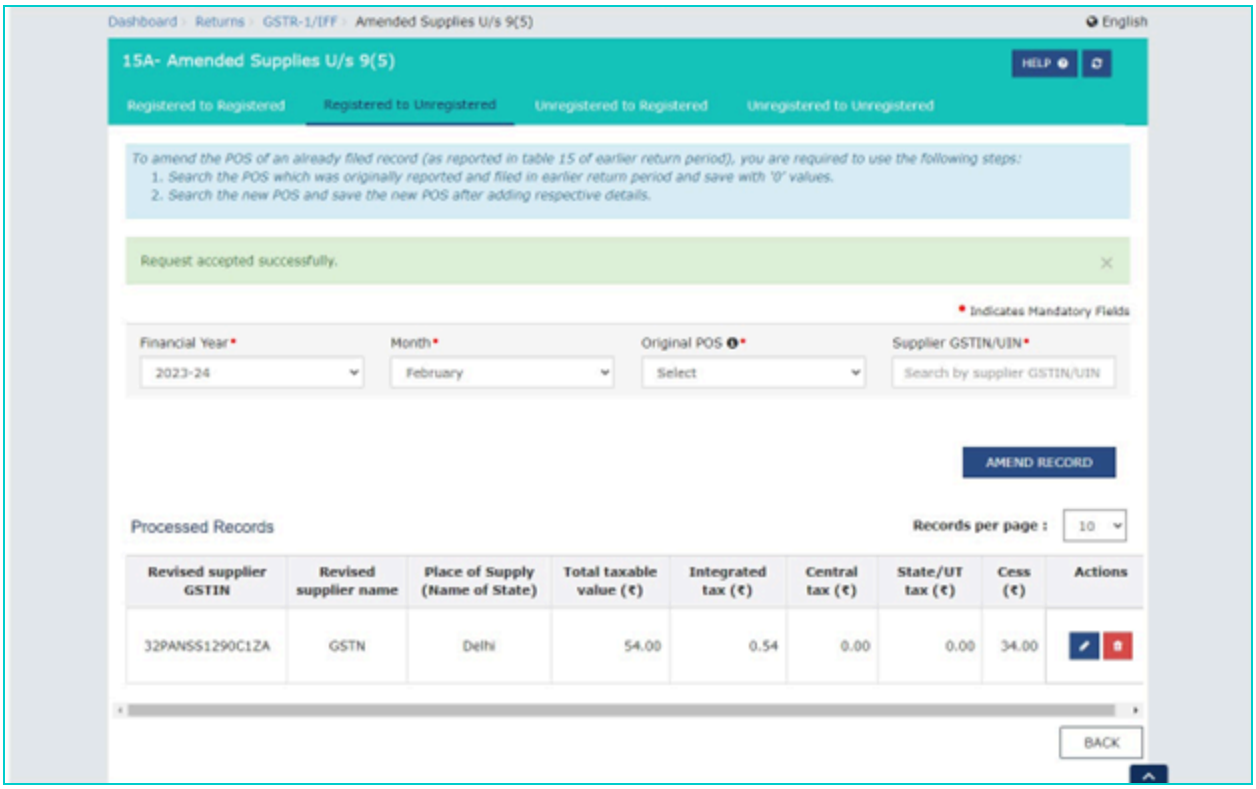


22.13 In the Amended detail page all the fields will be auto populated, but you can revise or amend fields as per your choice.

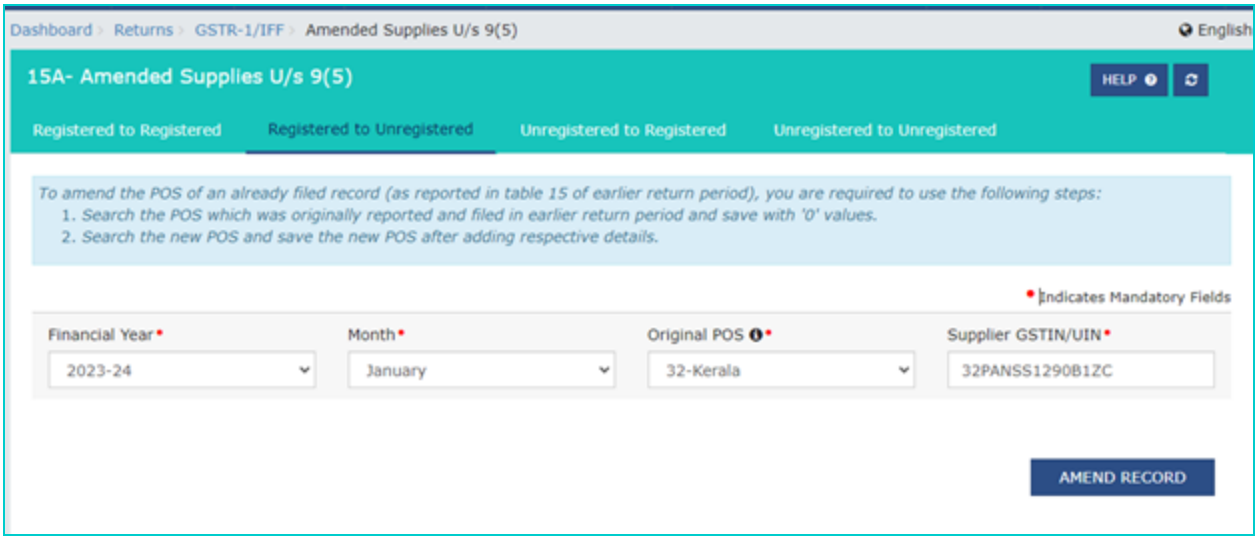


Note: Values/amounts can be positive or negative.

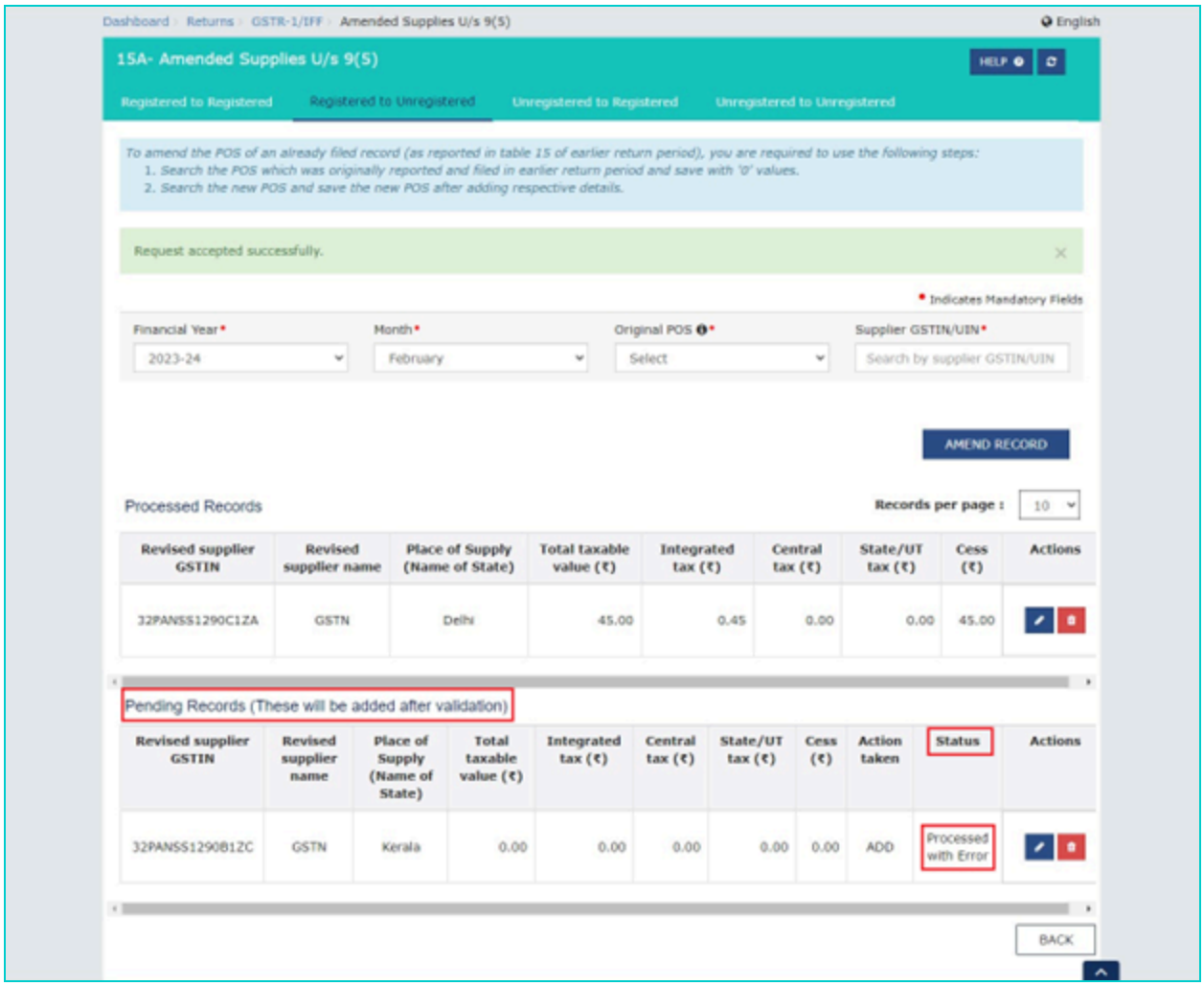
22.14 Click on SAVE button, 15A page will be displayed with Processed Records.



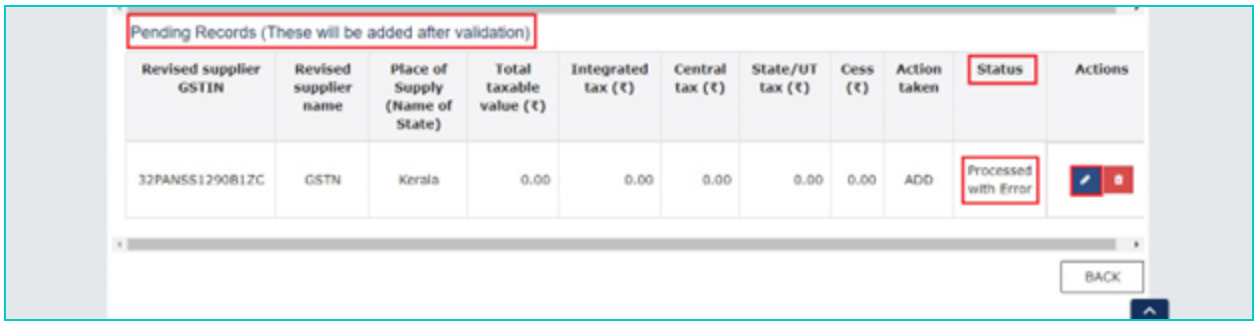
22.15 In case you intend to amend the POS of an already filed record, then you can do so, as per the existing implementation. In other words, you can search the POS and save 0 values. Then, you can search new POS and save the new POS after adding respective details.

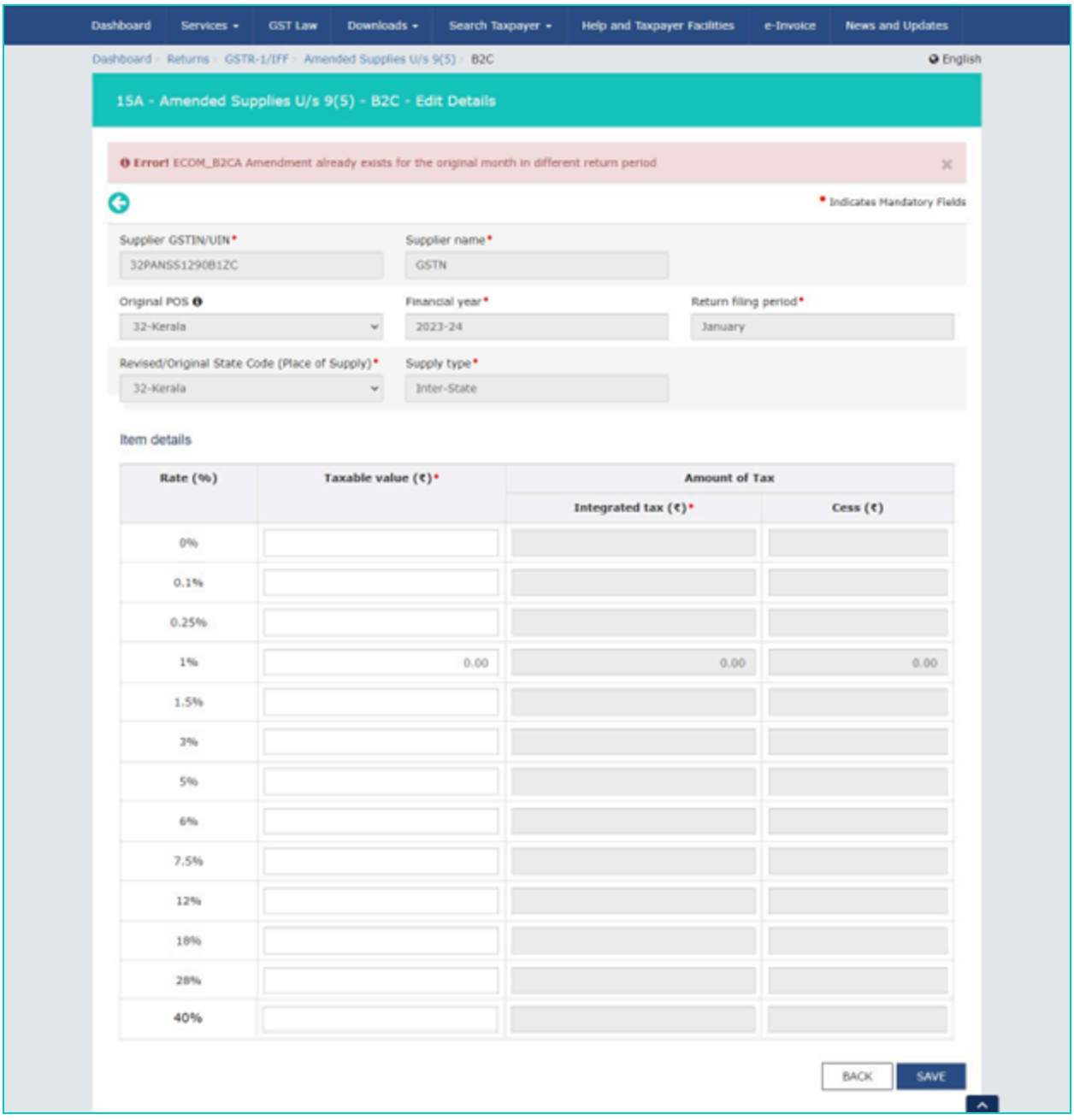


22.16 In case there are any records which are processed with error or in-progress, then it will appear in table 15A page in Pending Records table. Under Status column, it will display whether the amended record is Processed with Error or in progress.

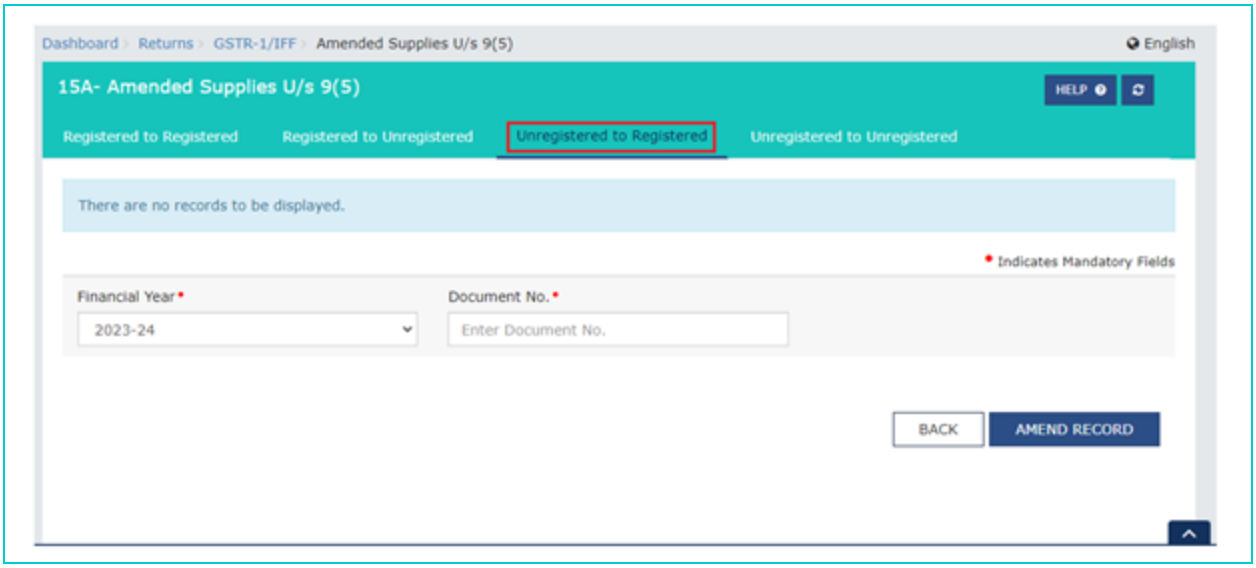


22.17 Click on edit button to check the error.

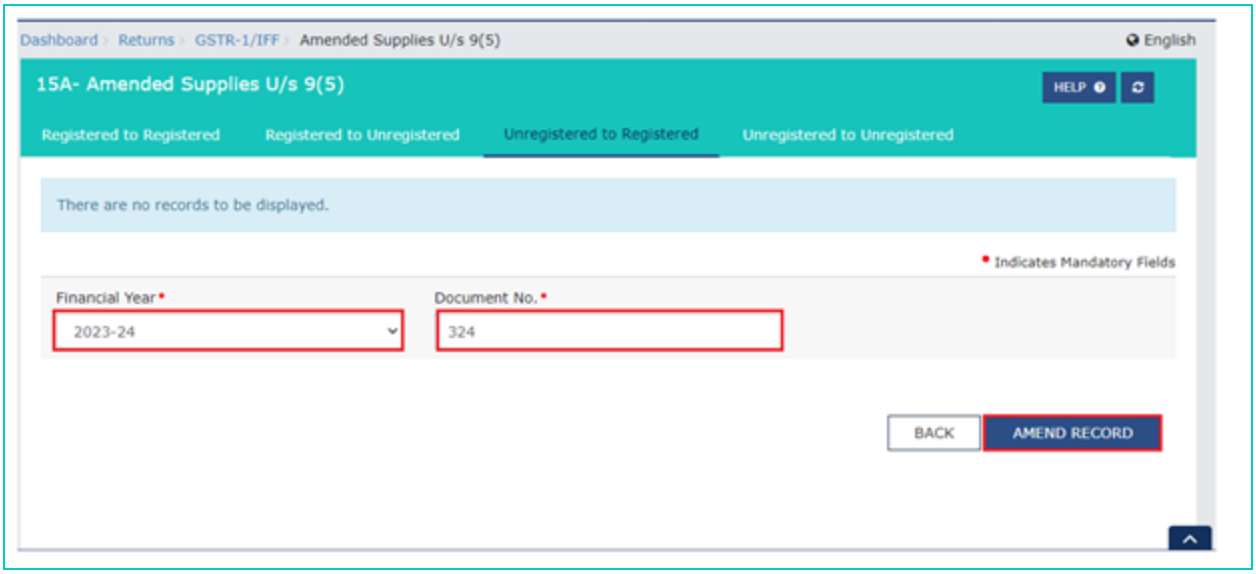




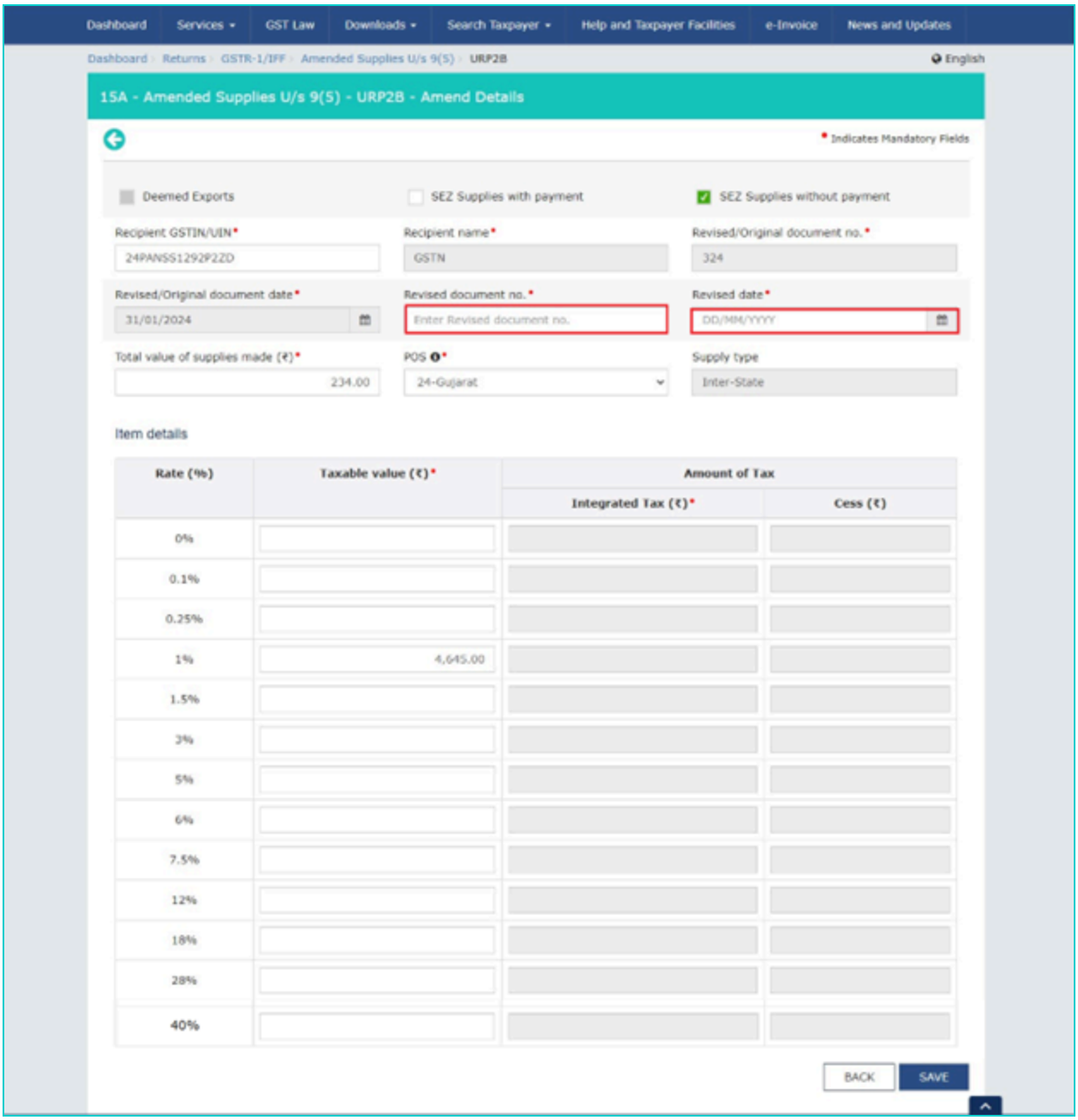
22.18 Select Unregistered to Registered tab to add records.



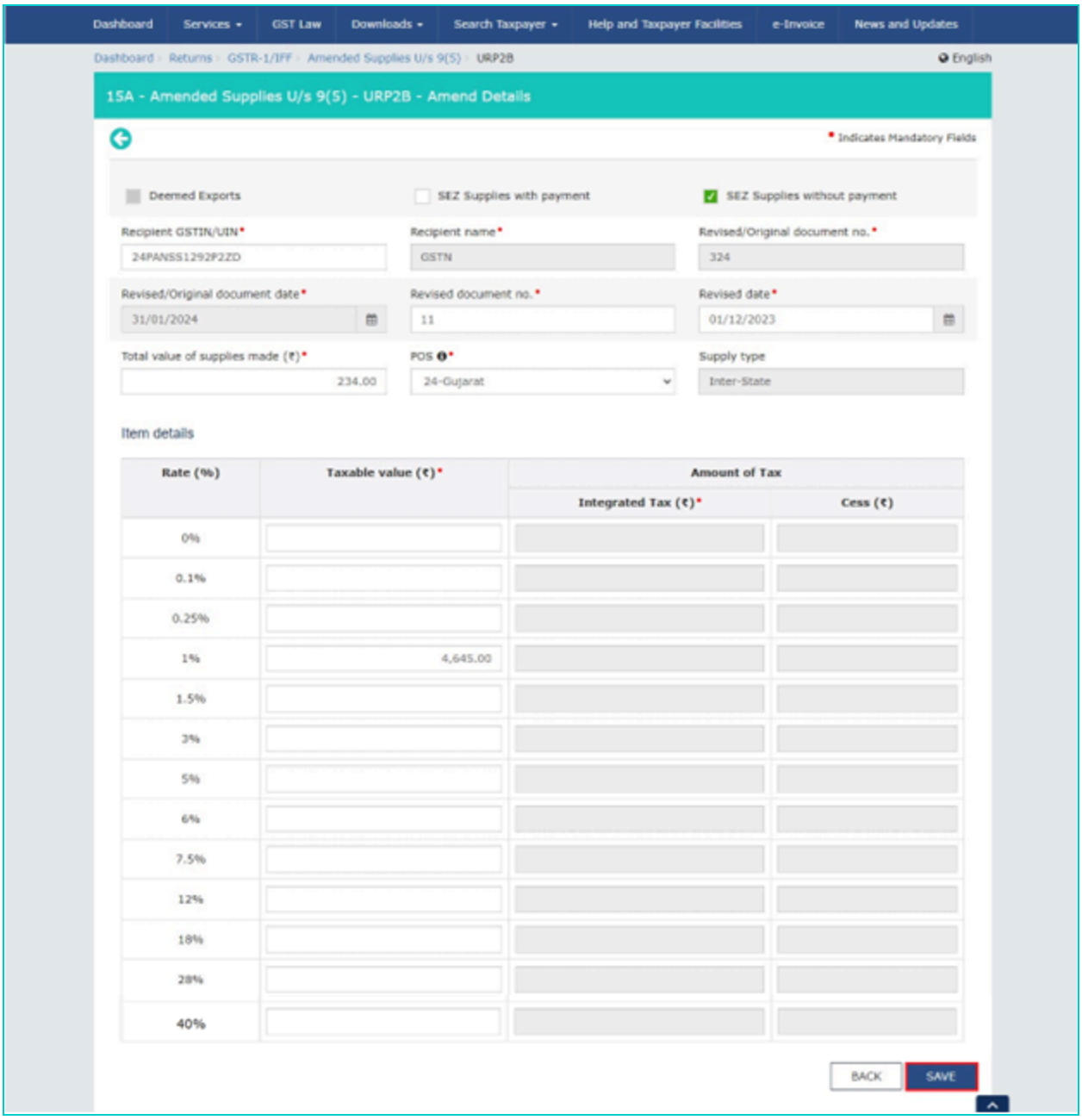
22.19 Financial Year and Document no. mandatory search fields will be displayed on the screen.
Enter all the details and AMEND RECORD button.



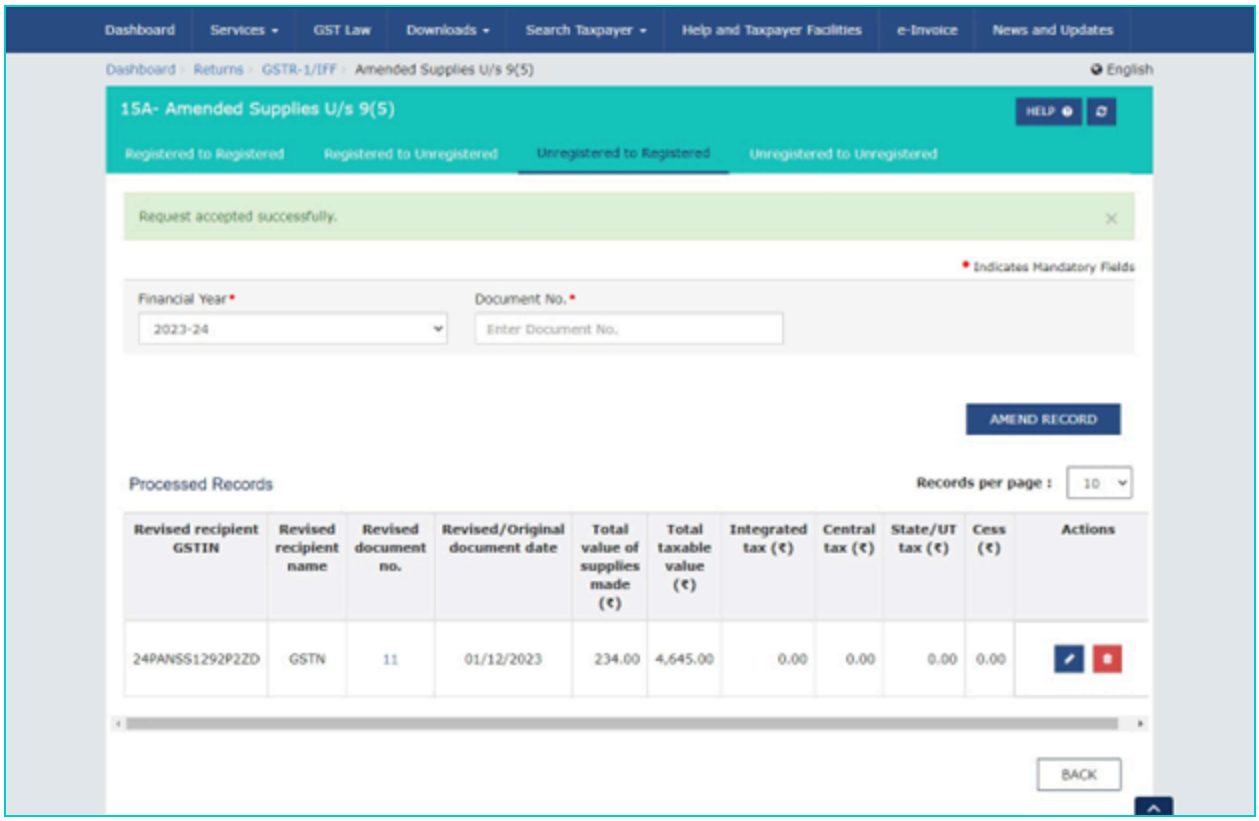
22.20 In the Amended detail page all the fields will be auto populated, but you can revise or amend fields as per your choice.



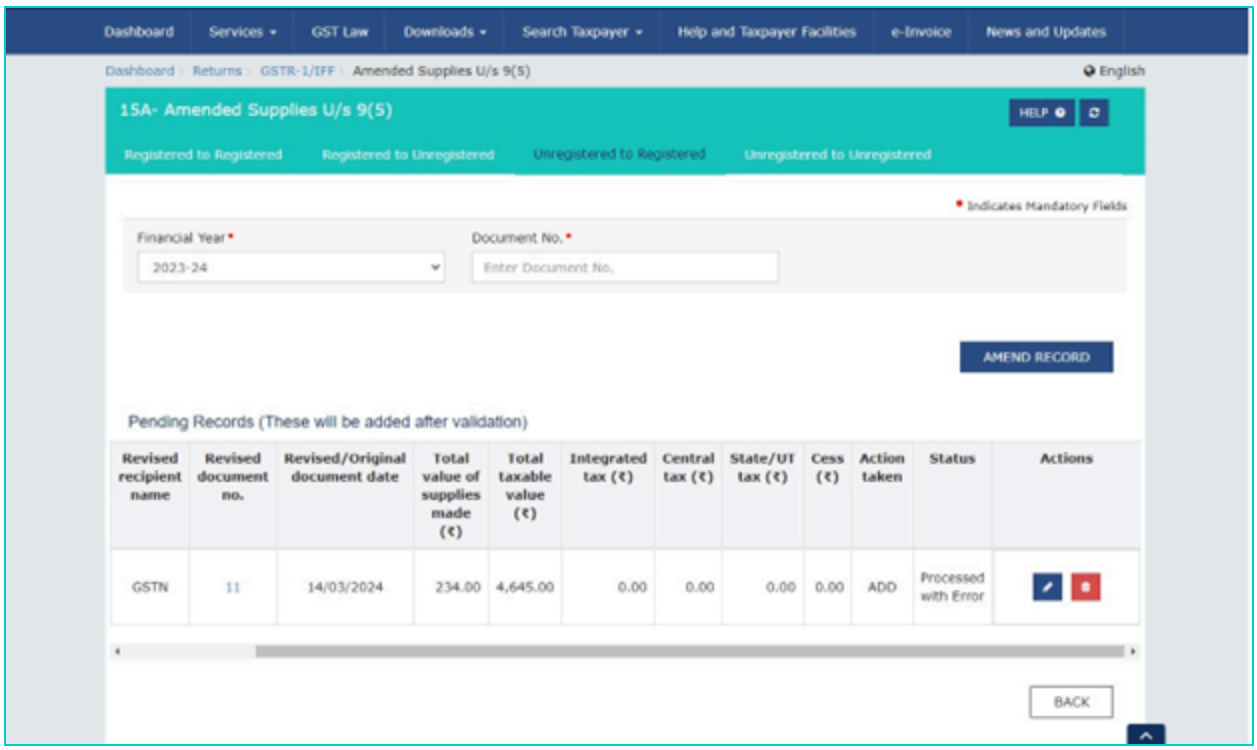
22.21 Enter all records and Click on SAVE button.



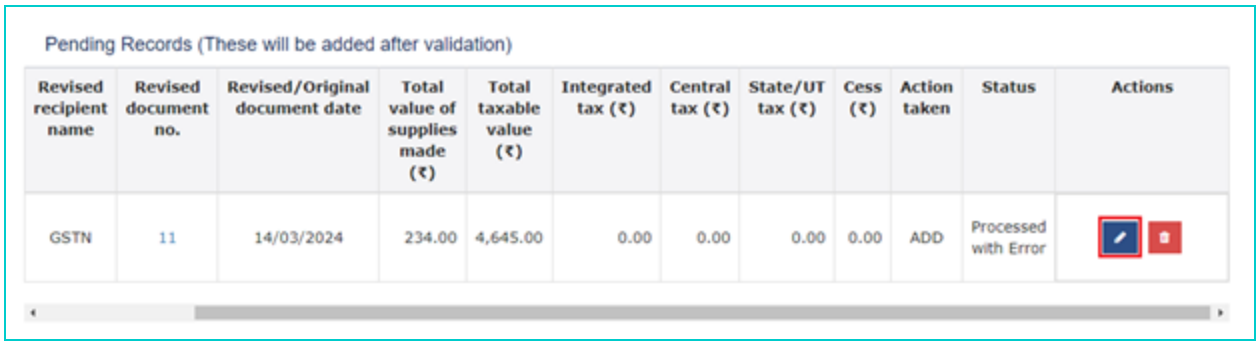
22.22 15A page will be displayed with the PROCESSED RECORDS table.

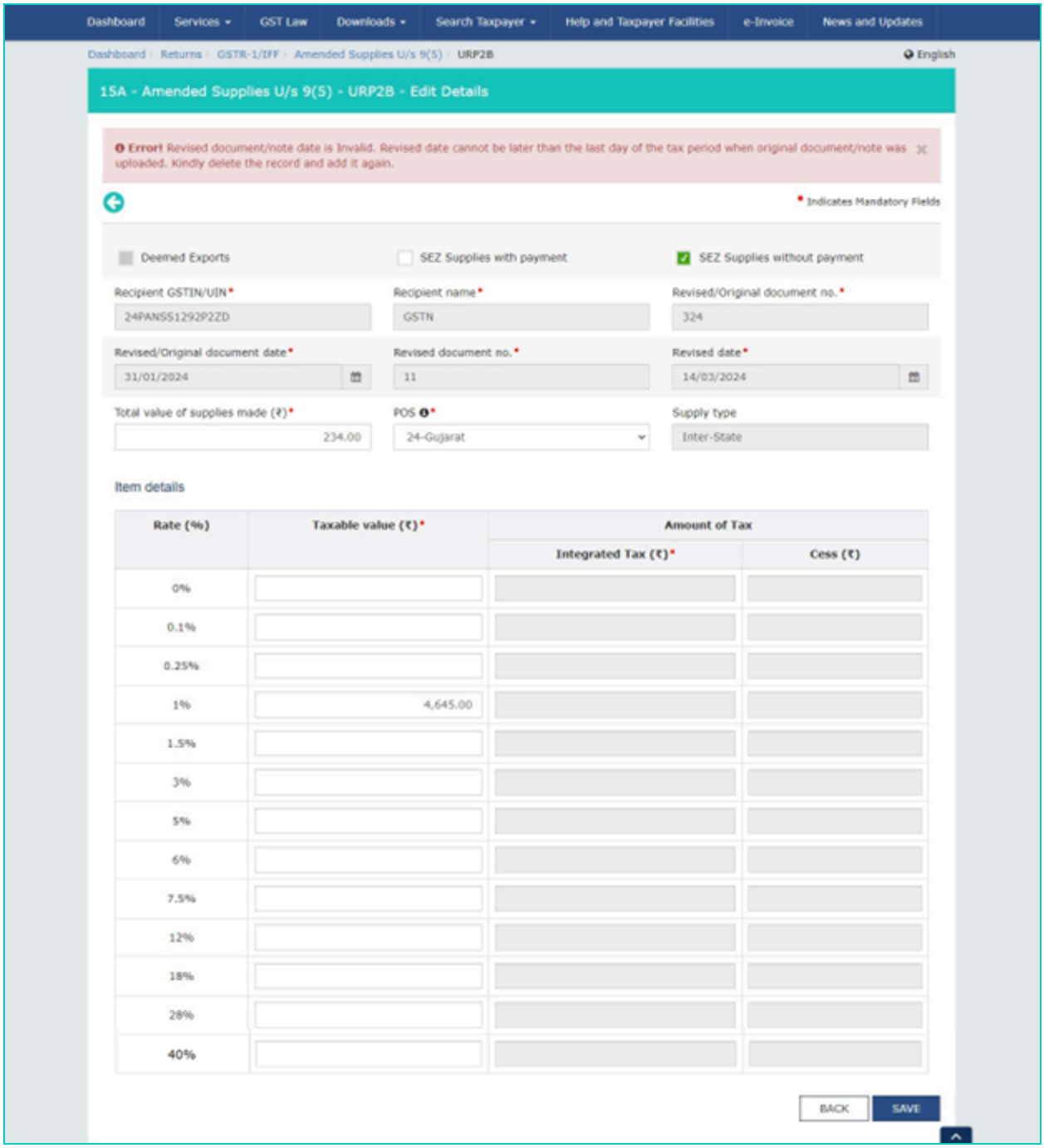


22.23 In case there are any records which are processed with error or in-progress, then it will appear in table 15A page in Pending Records table. Under STATUS column, it will display whether the amended record is Processed with error or in-progress.

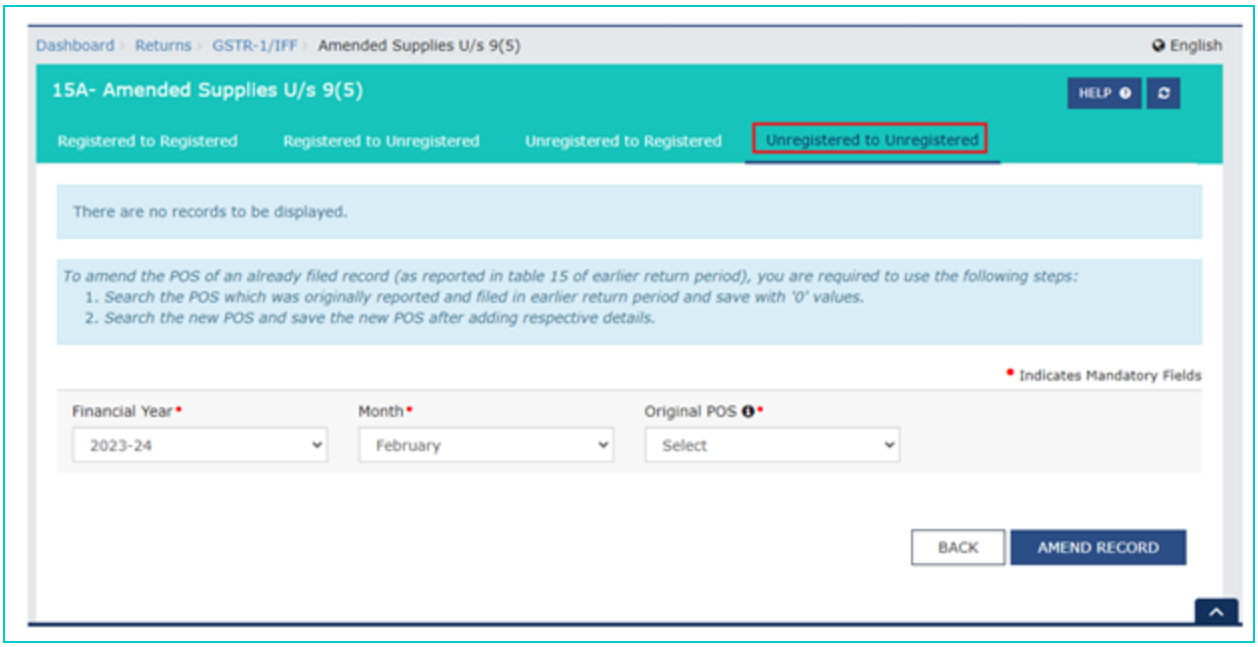


22.24 Click on edit button to view the error.



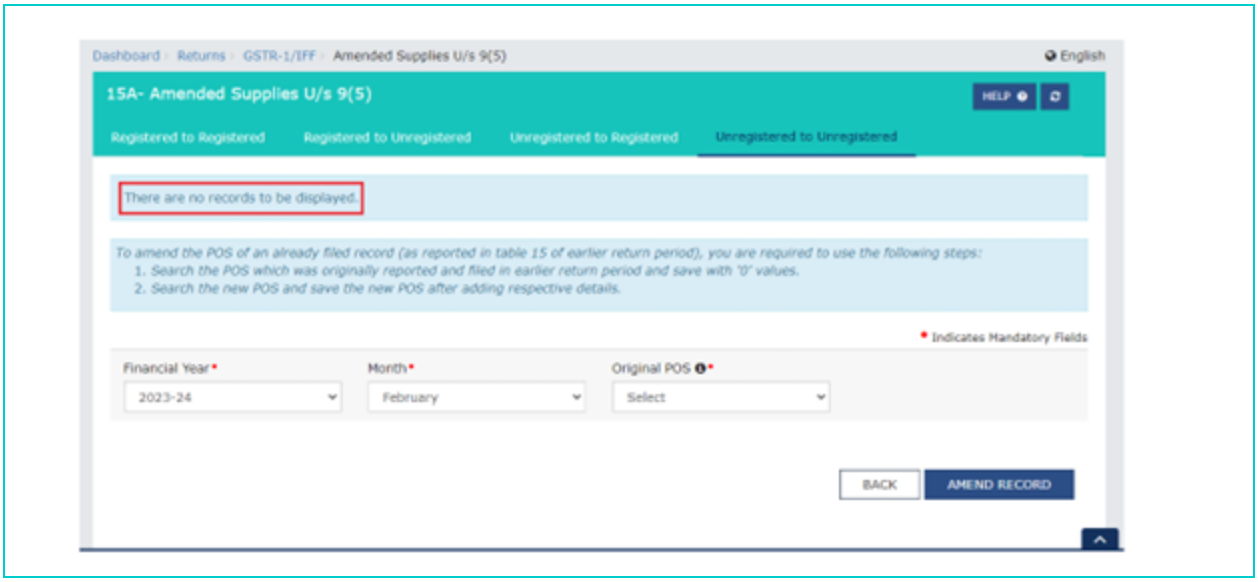


22.25 Select Unregistered to Unregistered tab to add details.

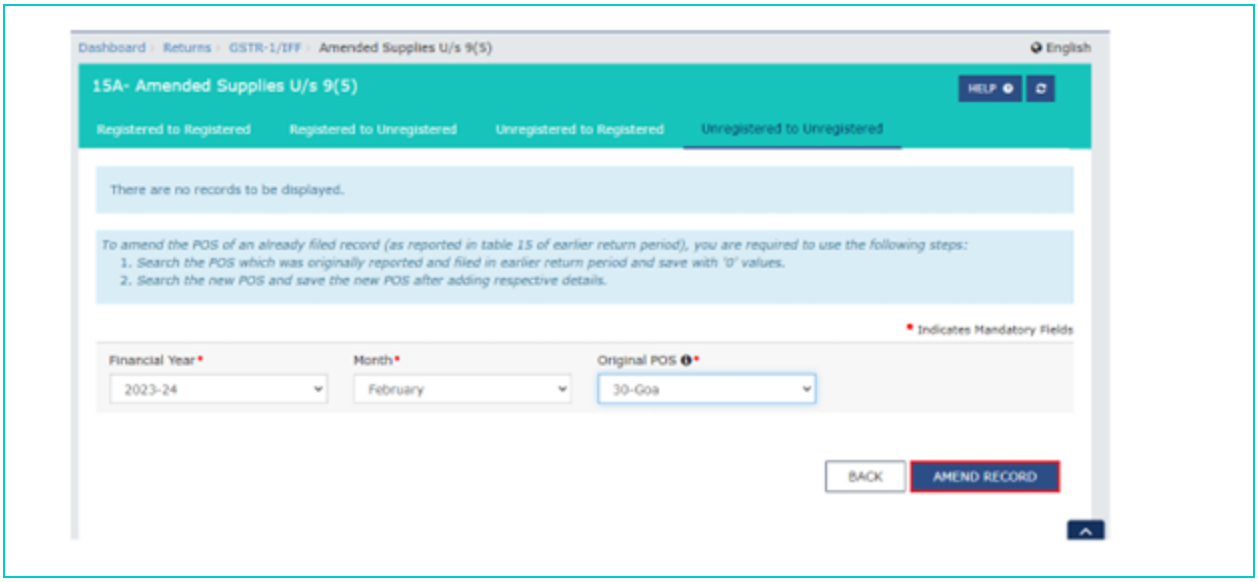


22.26 Enter the details in Financial Year, Month and Original POS mandatory fields.

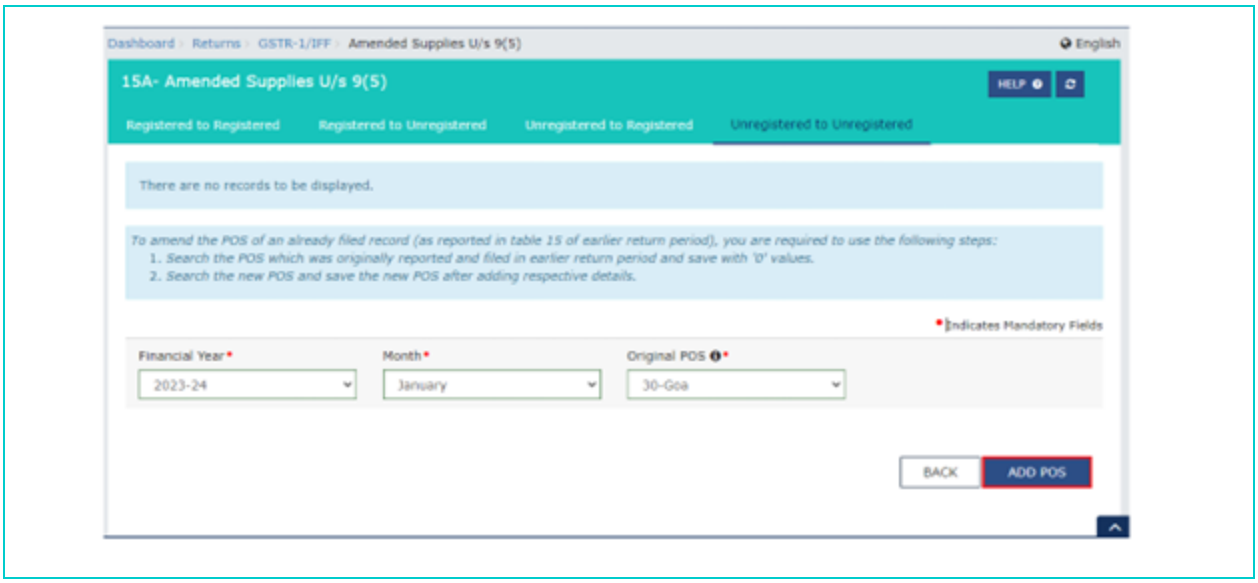
Note: If there are no records, following message will be displayed on the screen.



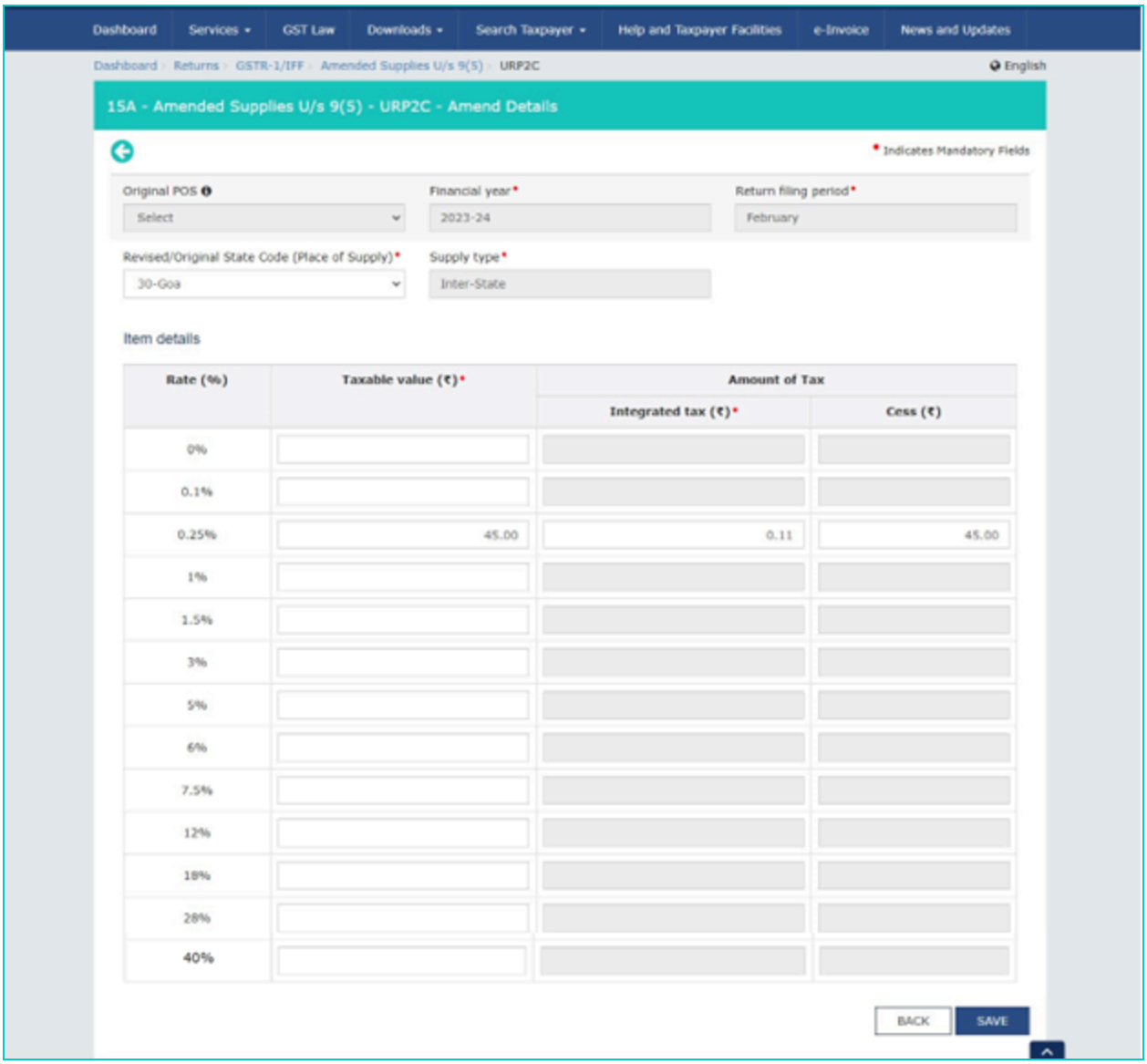
22.27 Enter all records and click on AMEND RECORD button.



If you select POS which is different from original POS and click on AMEND then it gets converted into an ADD POS button.

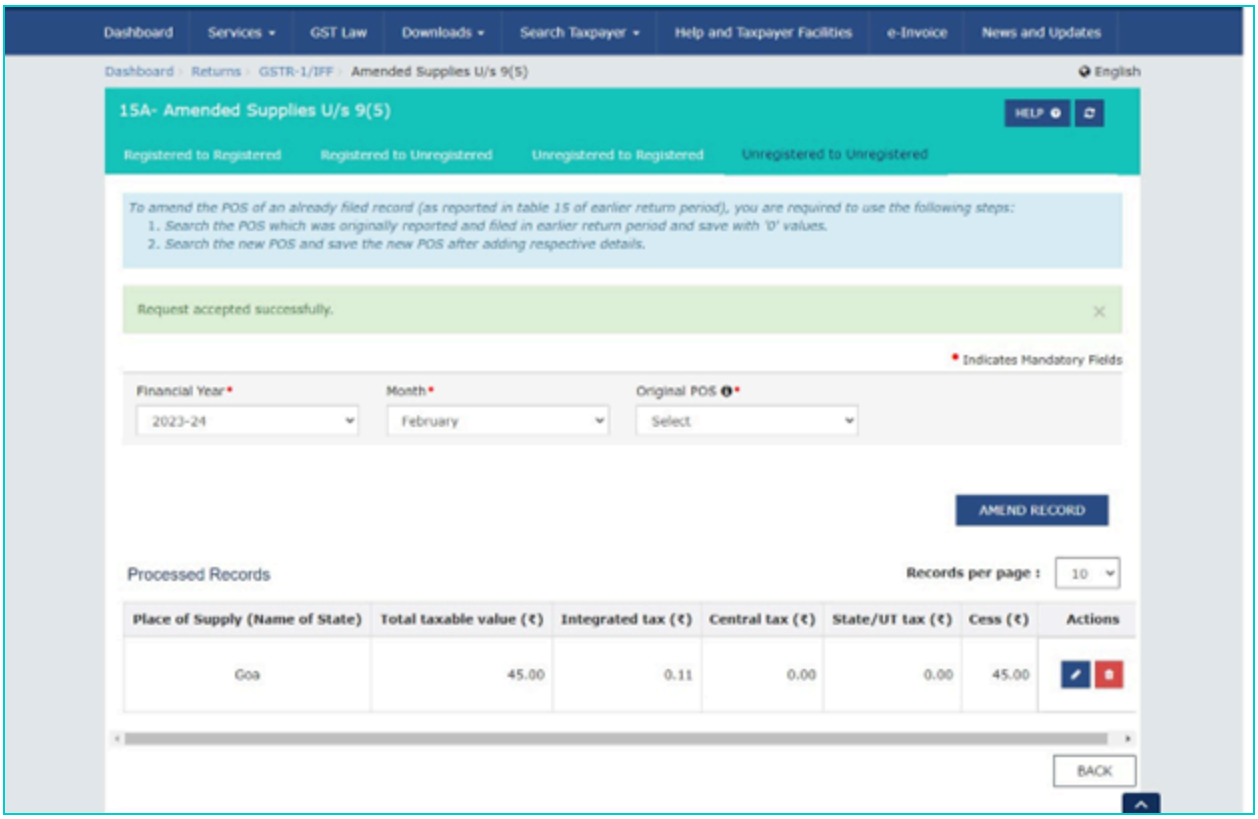


22.28 Enter all records and click on SAVE button.

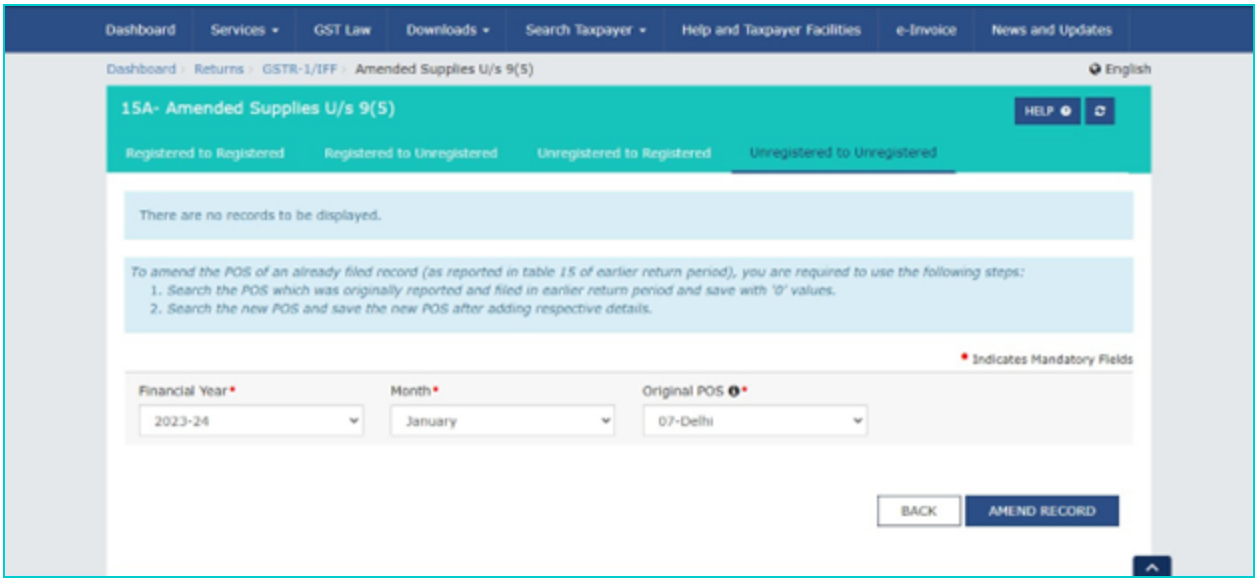


Note: Values/amounts can be positive or negative

22.29 15A page is displayed with Processed Records table.



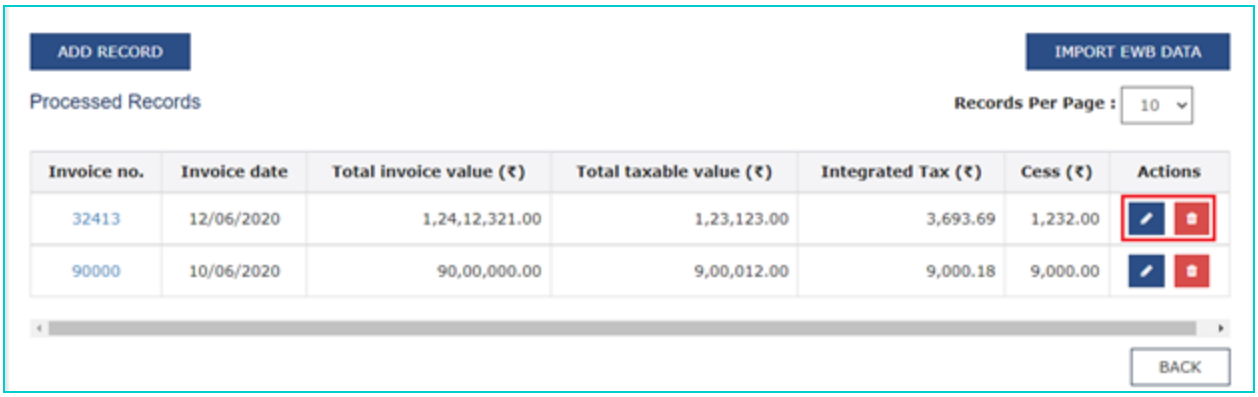
22.30 In case you intend to amend the POS of an already filed record, then you can do so, as per the existing implementation. In other words, you can search the POS and save 0 values. Then, you can search new POS and save the new POS after adding respective details.



F. Deleting Details in Form GSTR-1

Note: To delete details in Form GSTR-1, you can

1.Either go to individual tables and delete details within the tile using the **DELETE** button.



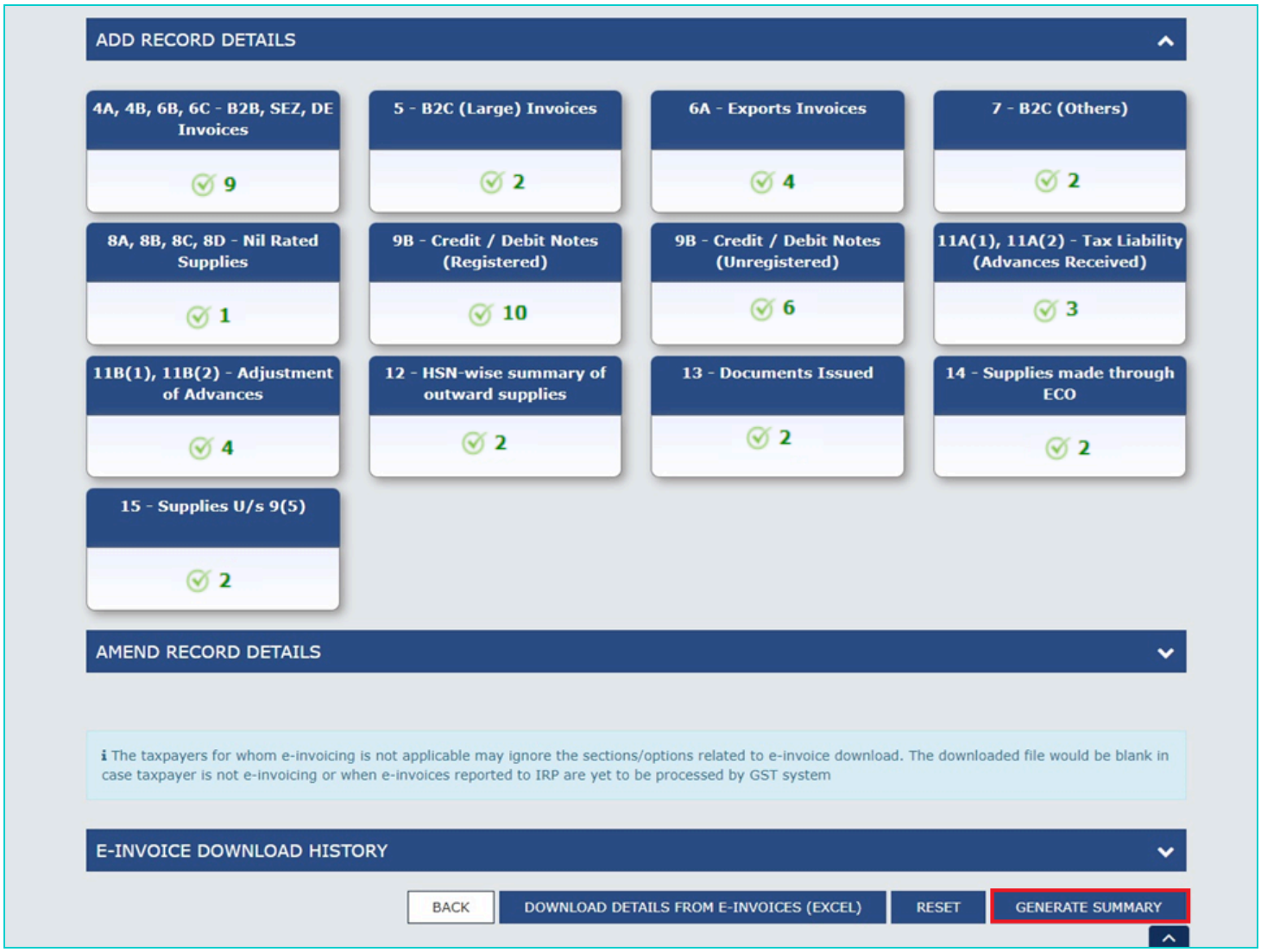
2. Click **RESET** button to delete details of all tiles at one go.



Click here to go back to main menu

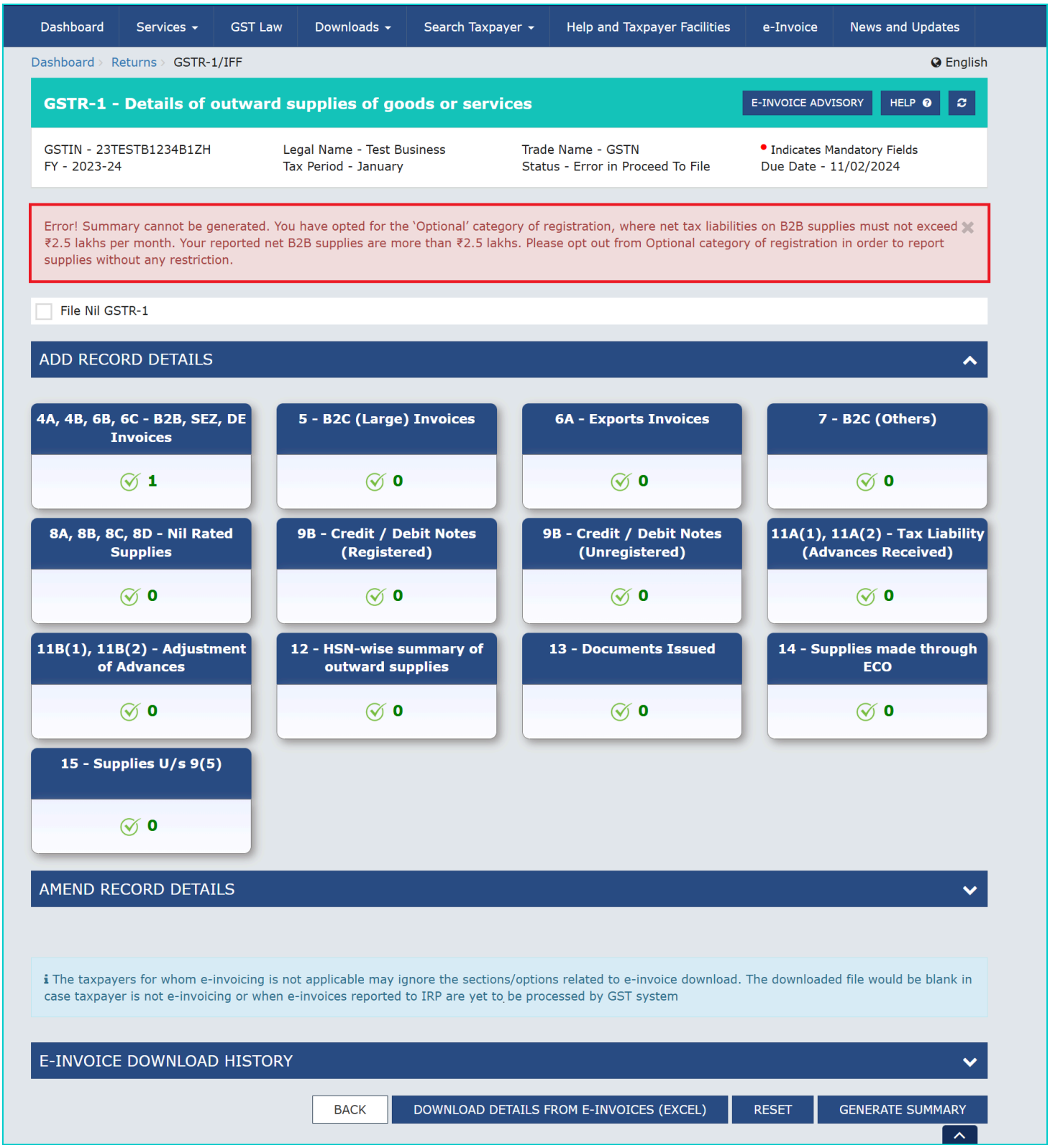
G. Generate Form GSTR-1 Summary

1. Generate Summary: Once the records are saved in GSTR-1/IFF, taxpayer shall be required to click on the new ‘Generate Summary’ button. System will acknowledge the request and taxpayer will then be required to refresh the GSTR-1/IFF dashboard page by clicking refresh icon at the top of page.

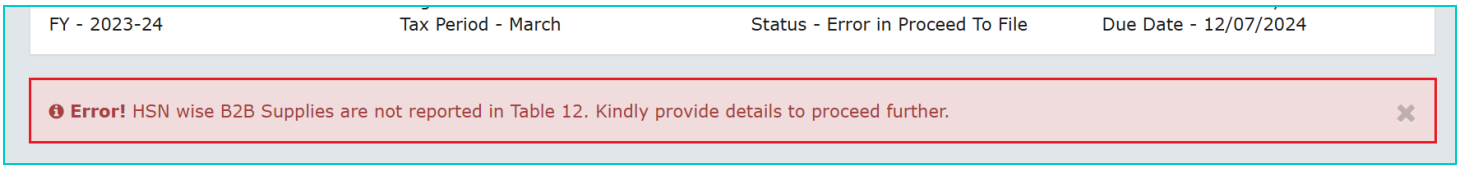


Note: Taxpayers who have opted in for Registration under Rule 14A via Form GST REG-01 will not be allowed to generate the summary of GSTR-1/IFF, if the taxes reported on Registered (B2B) supplies exceed ₹2.5 Lakhs per month. The taxpayers are required to withdraw from Registration under Rule 14A for reporting supplies without any restriction.

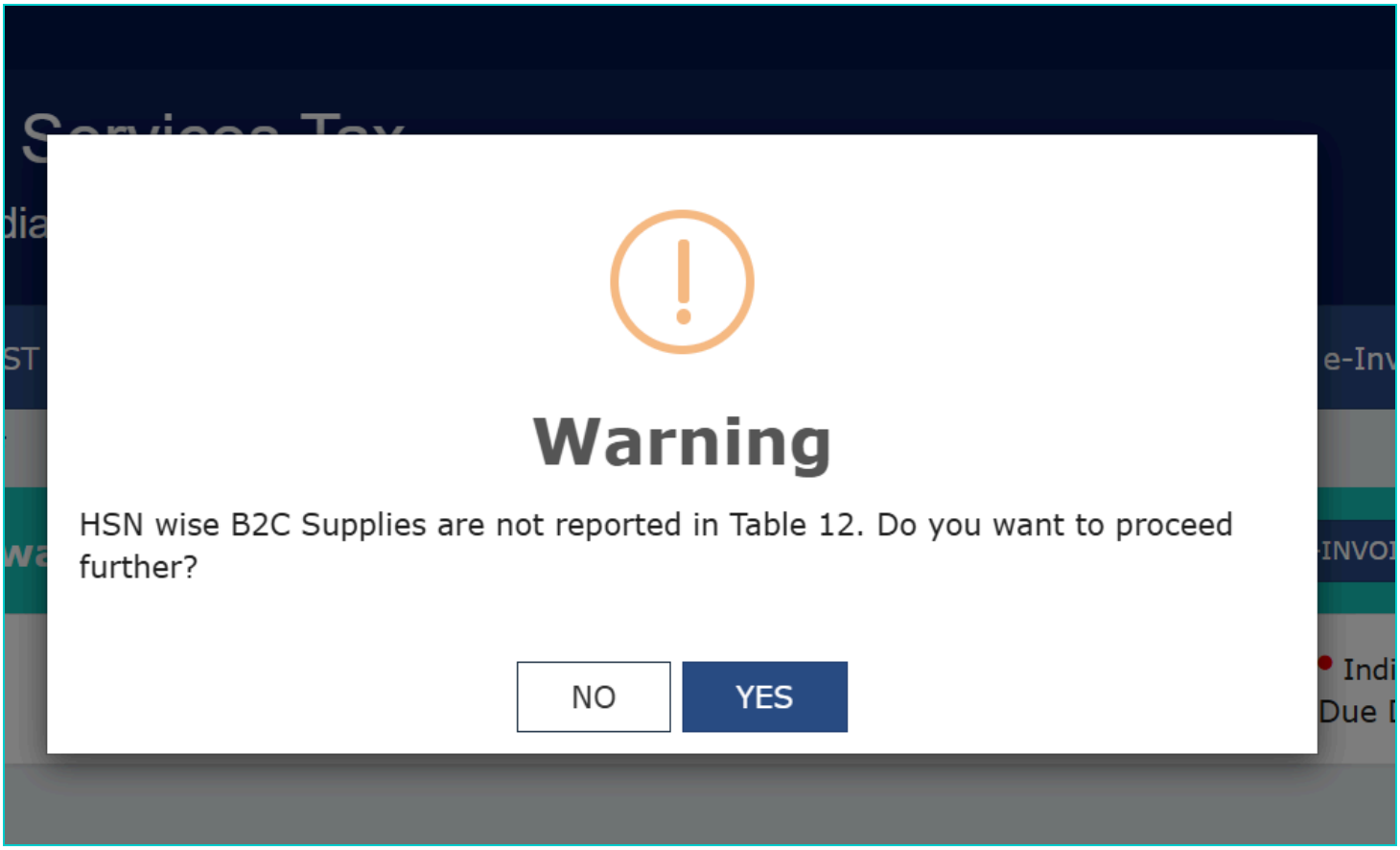
The following error message will be displayed on the screen for taxpayers who have opted for registration under Rule 14A on click of GENERATE SUMMARY button, if reported taxes on registered supplies exceed Rs. 2.5 lakhs per month.



Note 2: In case there is no data entered by the taxpayer in B2B Supplies tab of Table 12, although there is data in other B2B tables of GSTR-1, the following error message will be displayed and the taxpayer will be stopped from generating summary.

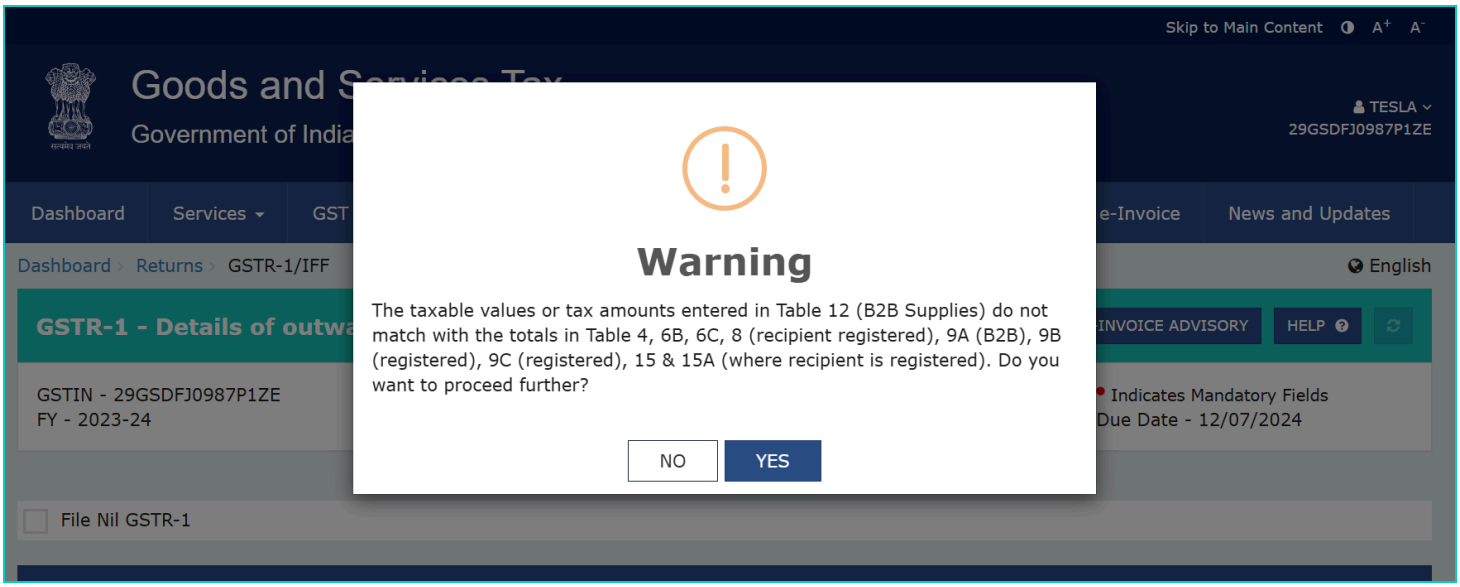


Similarly, in case there is no data entered by the taxpayer in B2C Supplies tab of Table 12, although there is data in other B2C tables of GSTR-1, a warning message will be displayed after clicking Generate Summary as follows:

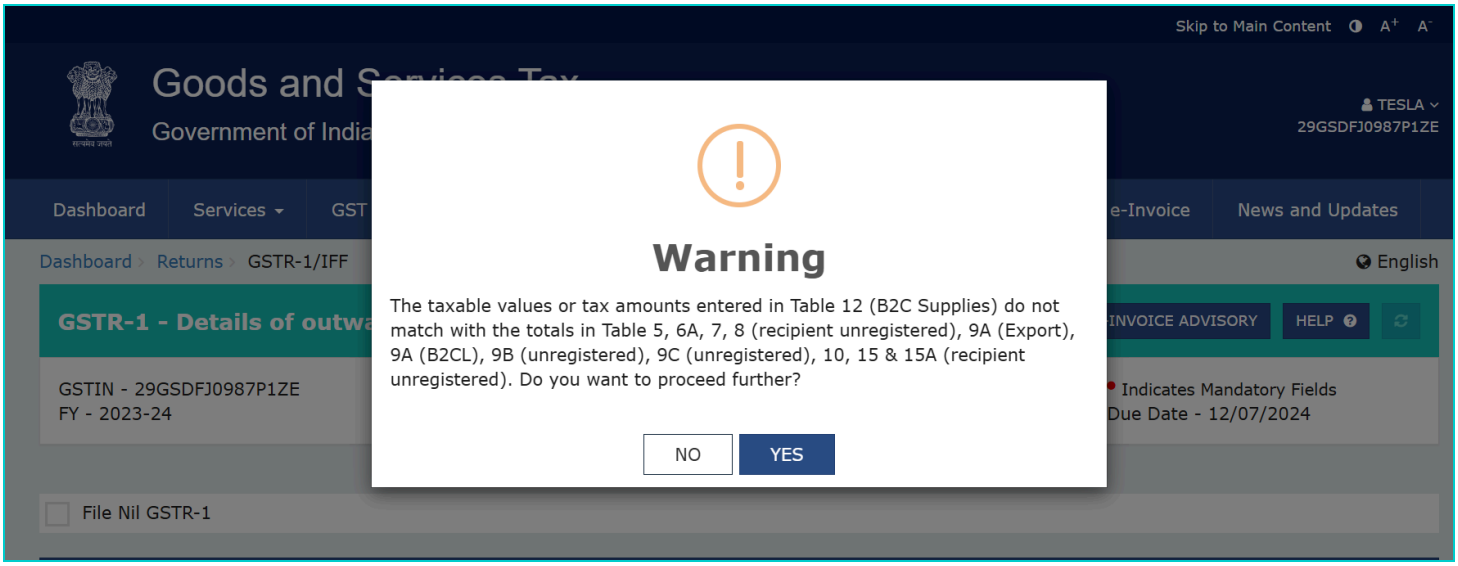


This warning message will be displayed in case where there is only data in B2C tables of GSTR-1 and some data in table 13 and the taxpayer clicks in generate summary without entering any details in both the tabs of Table 12.

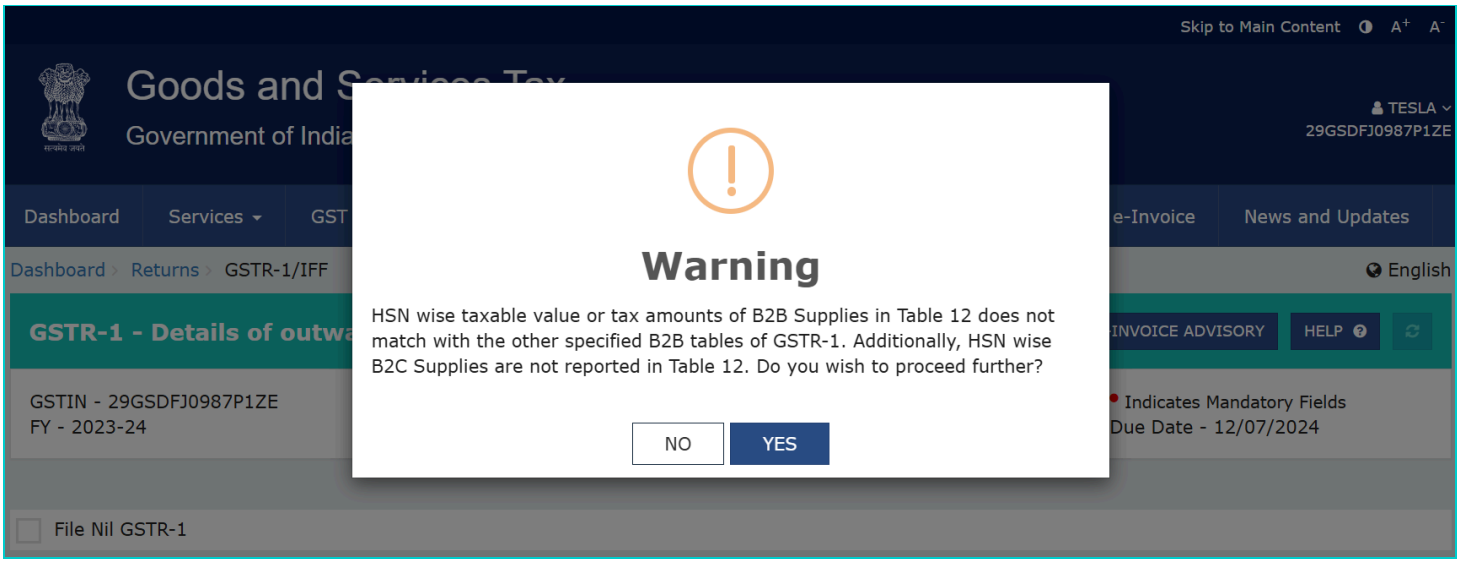
Note 3: In case the taxable values or tax amounts entered in Table 12 (B2B Supplies) do not match with the totals in Table 4, 6B, 6C, 8 (recipient registered), 9A (B2B), 9B(registered), 9C(registered), 15 & 15A (where recipient is registered). A warning message will be displayed after clicking Generate Summary as follows:



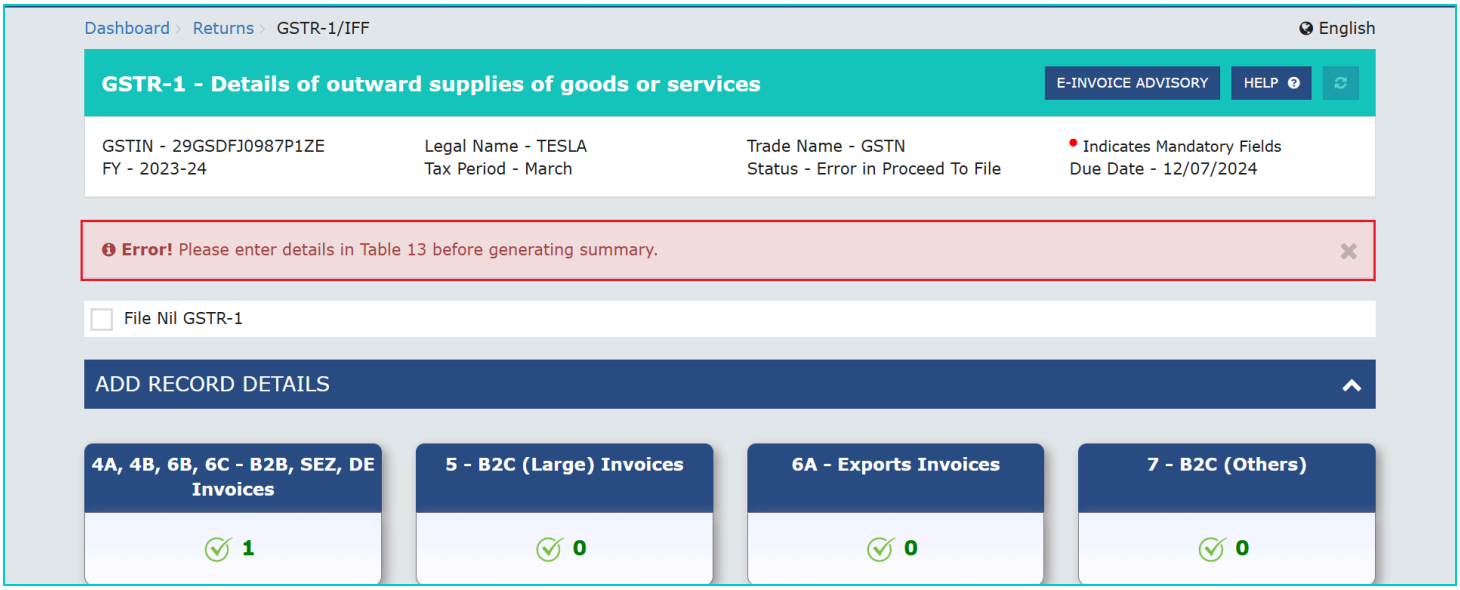
Similarly, In case the taxable values or tax amounts entered in Table 12 (B2C Supplies) do not match with the totals in Table 4, 6B, 6C, 8 (recipient registered), 9A (B2C), 9B(registered), 9C(registered), 15 & 15A (where recipient is registered). A warning message will be displayed after clicking Generate Summary as follows:



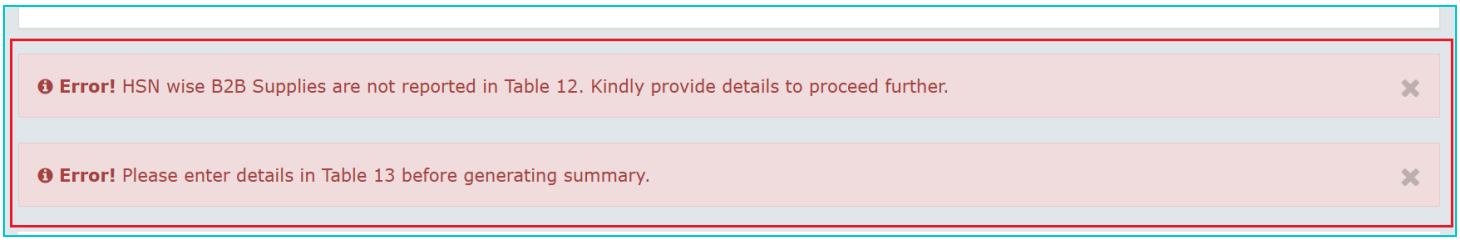
Note 4: In case the validation of taxable value & tax amounts of B2B supplies fails and taxpayer has also not entered any data in B2C tab of Table 12, then the following combined warning message will be displayed.



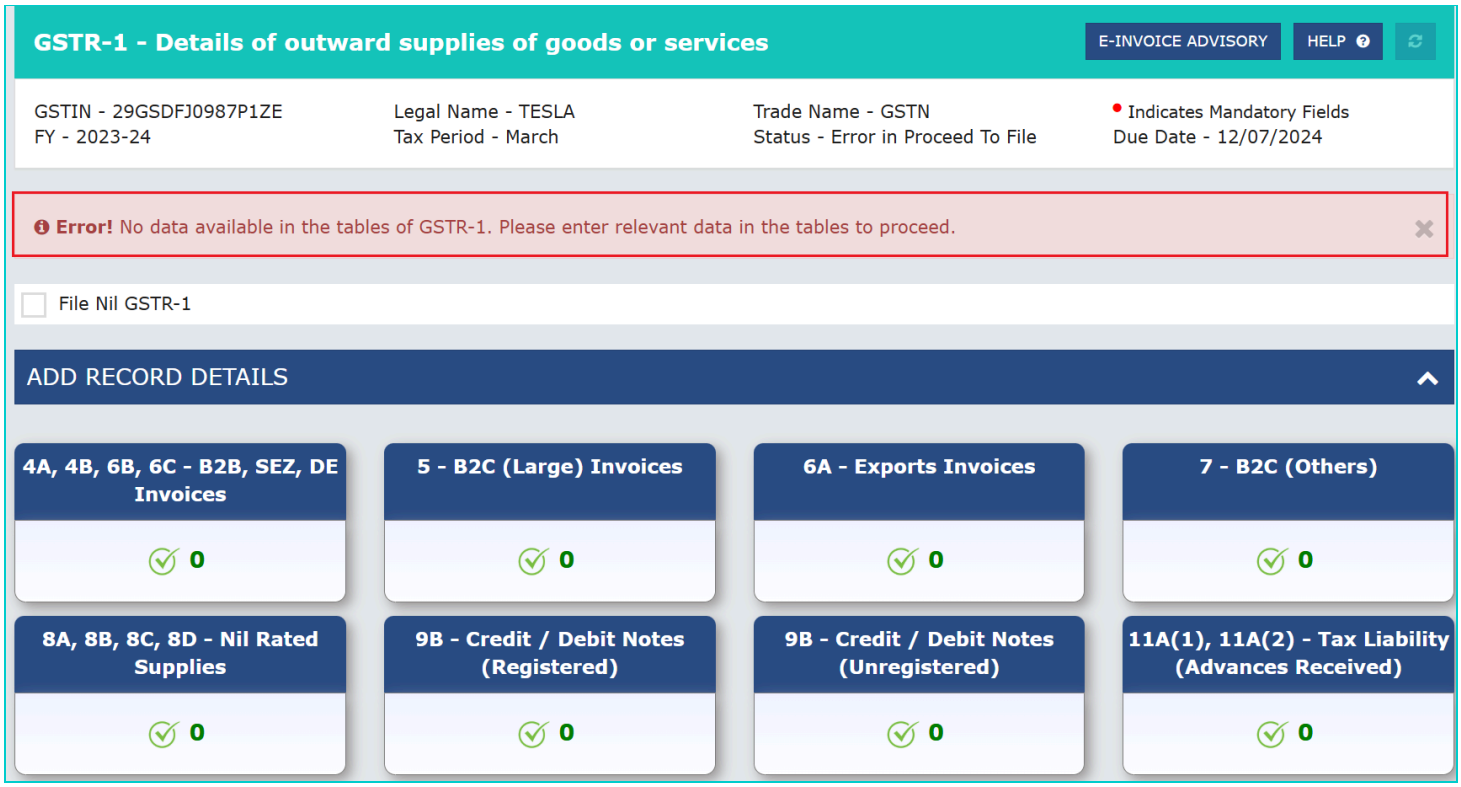
Note 5: Table 13 of GSTR-1 is mandatory. If taxpayer enters any data in Tables 4,5,6,7,8,9,10, 14 or 15, then entering of details in Table 13 will be compulsory. If taxpayer clicks on Generate Summary button without entering any values in Table 13, then the following error message will be displayed:



Note 7: In cases where there is data in B2B tables but no data in both table 12(B2B Tab) and Table 13, then two error messages will be shown one below the other upon clicking Generate Summary button:



Note 8: In cases where there is no data in other tables of GSTR-1 and there is data entered in Table 12 of GSTR-1, then the following error message will be displayed and taxpayer is not allowed to proceed with summary generation:



Note 9: If the taxable value or tax amount of an invoice is amended in Table 9A, 9C, or 15A during the current period, then for Table 12 (B2B Supplies), only the differential amount (the difference between the amended and original values) will be considered.

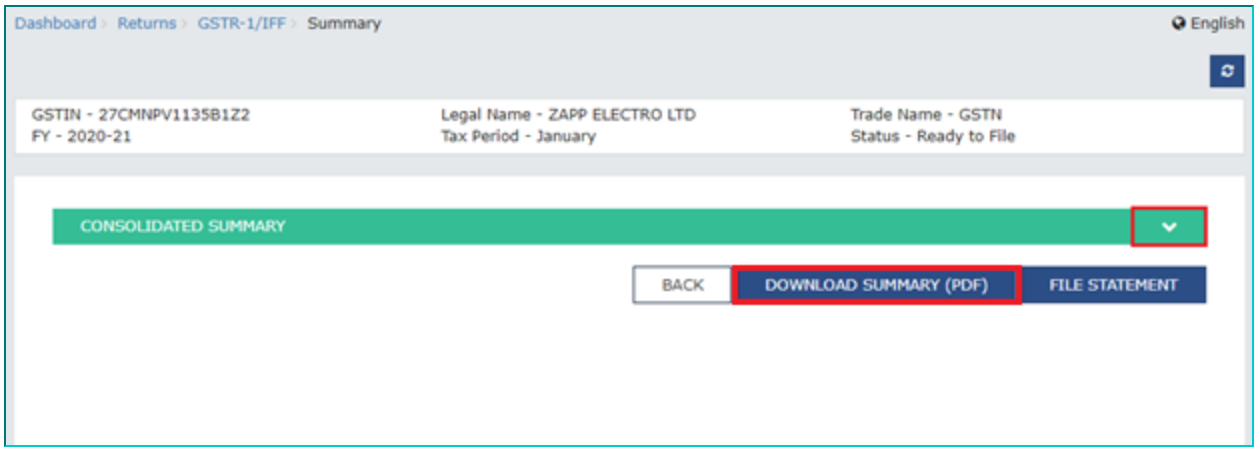
Click here to go back to main menu

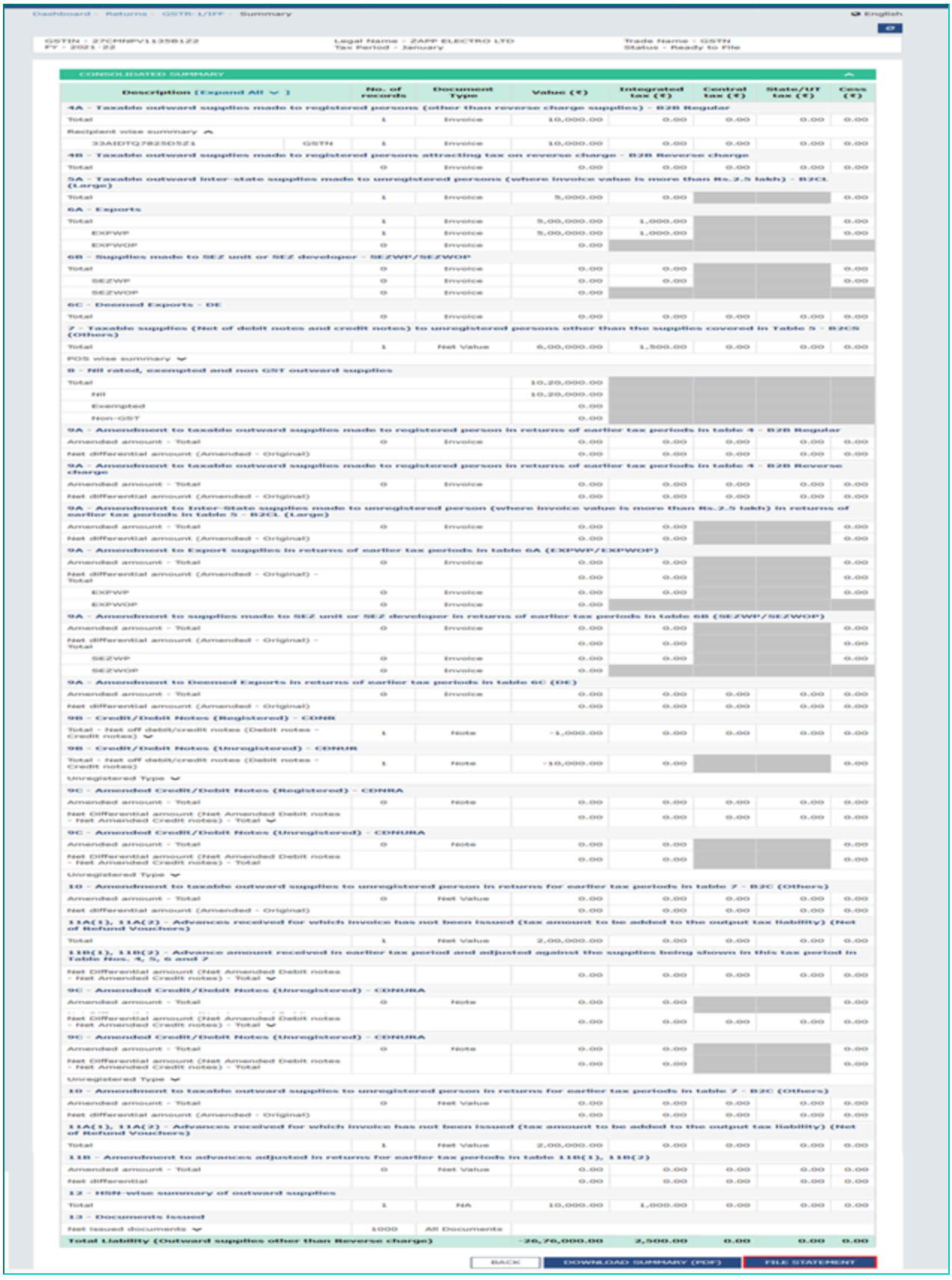
H. Preview Form GSTR-1 – Consolidated and Recipient-wise Summary

Consolidated Summary –
After generation of GSTR-1/IFF summary, taxpayers may note the following changes:

- Status change from 'Not filed' to 'Ready to file'.
- 'Generate Summary' button will be replaced by 'Proceed to File/Summary' button.

1. The consolidated summary page will be displayed. The consolidated summary page will also provide recipient-wise summary, containing the total value of the supplies & the total tax involved in such supplies. To view download the summary, click the Download Summary (PDF) button.
Note: To view the details in the summary, click the Expand All button in the Description column.


Dashboard
Returns
GSTR-1/IFF
Summary
English
GSTIN - 27CMNPV1135B1Z2
FY - 2020-21
Legal Name - ZAPP ELECTRO LTD
Tax Period - January
Trade Name - GSTN
Status - Ready to File
CONSOLIDATED SUMMARY
BACK
DOWNLOAD SUMMARY (PDF)
FILE STATEMENT



Dashboard > Returns > GSTR-1/IFF > Summary

English

GSTIN - 27CMNPV1135B1Z2
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD
Tax Period - January

Trade Name - GSTN
Status - Ready to File

CONSOLIDATED SUMMARY

Description (Expand All)		No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular								
Total		1	Invoice	10,000.00	0.00	0.00	0.00	0.00
Recipient wise summary								
33AIDTQ7825D1Z1	GSTN	1	Invoice	10,000.00	0.00	0.00	0.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge								
Total		0	Invoice	0.00	0.00	0.00	0.00	0.00
5A - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 2.5 lakh) - B2CL (Large)								
Total		1	Invoice	5,000.00	0.00			0.00
6A - Exports								
Total		1	Invoice	5,00,000.00	1,000.00			0.00
EXPWP		1	Invoice	5,00,000.00	1,000.00			0.00
EXPWOP		0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP								
Total		0	Invoice	0.00	0.00			0.00
SEZWP		0	Invoice	0.00	0.00			0.00
SEZWOP		0	Invoice	0.00				
6C - Deemed Exports - DE								
Total		0	Invoice	0.00	0.00	0.00	0.00	0.00
7 - Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 - B2CS (Others)								
Total		1	Net Value	6,00,000.00	1,500.00	0.00	0.00	0.00
POS wise summary								
8 - Nil rated, exempted and non GST outward supplies								
Total				10,20,000.00				
Nil				10,20,000.00				
Exempted				0.00				
Non-GST				0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular								
Amended amount - Total		0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)				0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge								
Amended amount - Total		0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)				0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 2.5 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)								
Amended amount - Total		0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)				0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)								
Amended amount - Total		0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total				0.00	0.00			0.00
EXPWP		0	Invoice	0.00	0.00			0.00
EXPWOP		0	Invoice	0.00				
9A - Amendment to supplies made to SEZ unit or SEZ developer in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)								
Amended amount - Total		0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total				0.00	0.00			0.00
SEZWP		0	Invoice	0.00	0.00			0.00
SEZWOP		0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)								
Amended amount - Total		0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)				0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) - CDNR								
Total - Net off debit/credit notes (Debit notes - Credit notes)		1	Note	-1,000.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR								
Total - Net off debit/credit notes (Debit notes - Credit notes)		1	Note	-10,000.00	0.00			0.00
Unregistered Type								
9C - Amended Credit/Debit Notes (Registered) - CDNRA								
Amended amount - Total		0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total				0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA								
Amended amount - Total		0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total				0.00	0.00			0.00
Unregistered Type								
10 - Amendment to taxable outward supplies to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)								
Amended amount - Total		0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)				0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of Refund Vouchers)								
Total		1	Net Value	2,00,000.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7								
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total				0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA								
Amended amount - Total		0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total				0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA								
Amended amount - Total		0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total				0.00	0.00			0.00
Unregistered Type								
10 - Amendment to taxable outward supplies to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)								
Amended amount - Total		0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)				0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of Refund Vouchers)								
Total		1	Net Value	2,00,000.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2)								
Amended amount - Total		0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential				0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies								
Total		1	NA	10,000.00	1,000.00	0.00	0.00	0.00
13 - Documents issued								
Net issued documents		1000	All Documents					
Total Liability (Outward supplies other than Reverse charge)				-26,76,000.00	2,500.00	0.00	0.00	0.00

BACK | DOWNLOAD SUMMARY (PDF) | FILE STATEMENT

Note 2: from August 2024 tax return period onwards, following table will be displayed on the screen, where table 5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large) and table 9A - Amendment to Inter-State supplies made to

unregistered person (where invoice value is more than Rs. 1 lakh) in returns of current tax period in table 5 - B2CL (Large) is updated.

GSTIN - 07VBVBV0005V1ZX
FY - 2024-25

Legal Name - Velocis MH TaxPayer 2 Ltd
Tax Period - November

Trade Name - GSTN
Status - Ready to File

CONSOLIDATED SUMMARY

Description [Expand All]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	1	Invoice	500.00	25.00			0.00
6A - Exports							
Total	0	Invoice	0.00	0.00			0.00
EXPWP	0	Invoice	0.00	0.00			0.00
EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
SEZWP	0	Invoice	0.00	0.00			0.00
SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			0.00				
Nil			0.00				
Exempted			0.00				
Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	1	Invoice	500.00	25.00			25.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							

Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
EXPWP	0	Invoice	0.00	0.00			0.00
EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ unit or SEZ developer in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
SEZWP	0	Invoice	0.00	0.00			0.00
SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) - CDNR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	0	NA	0.00	0.00	0.00	0.00	0.00
13 - Documents issued							
Net issued documents	0	All Documents					

14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document / Net Value	0.00	0.00	0.00	0.00	0.00
- For Register Recipients -Regular Total	0	Document	0.00	0.00	0.00	0.00	0.00
- For Register Recipients -DE Total	0	Document	0.00	0.00	0.00	0.00	0.00
- For Register Recipients -SEZWP Total	0	Document	0.00	0.00			0.00
- For Register Recipients -SEZWOP Total	0	Document	0.00				
- For Unregistered Recipients Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (I) - Amended Supplies U/s 9(5) - For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
-Regular	0	Document	0.00	0.00	0.00	0.00	0.00
-DE	0	Document	0.00	0.00	0.00	0.00	0.00
-SEZWP	0	Document	0.00	0.00			0.00
-SEZWOP	0	Document	0.00				
15A (II) - Amended Supplies U/s 9(5) - For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			**500.00**	**25.00**	**0.00**	**0.00**	**0.00**

BACK DOWNLOAD (PDF) FILE STATEMENT

Note 3: From May 2025 tax return period onwards, following table will be displayed on the screen, where table 12 - HSN wise summary of outward supplies is bifurcated into two tabs namely B2B Supplies and B2C Supplies.

GSTIN - 29GSDFJ0987P1ZE
FY - 2023-24

Legal Name - TESLA
Tax Period - March

Trade Name - GSTN
Status - Ready to File

CONSOLIDATED SUMMARY

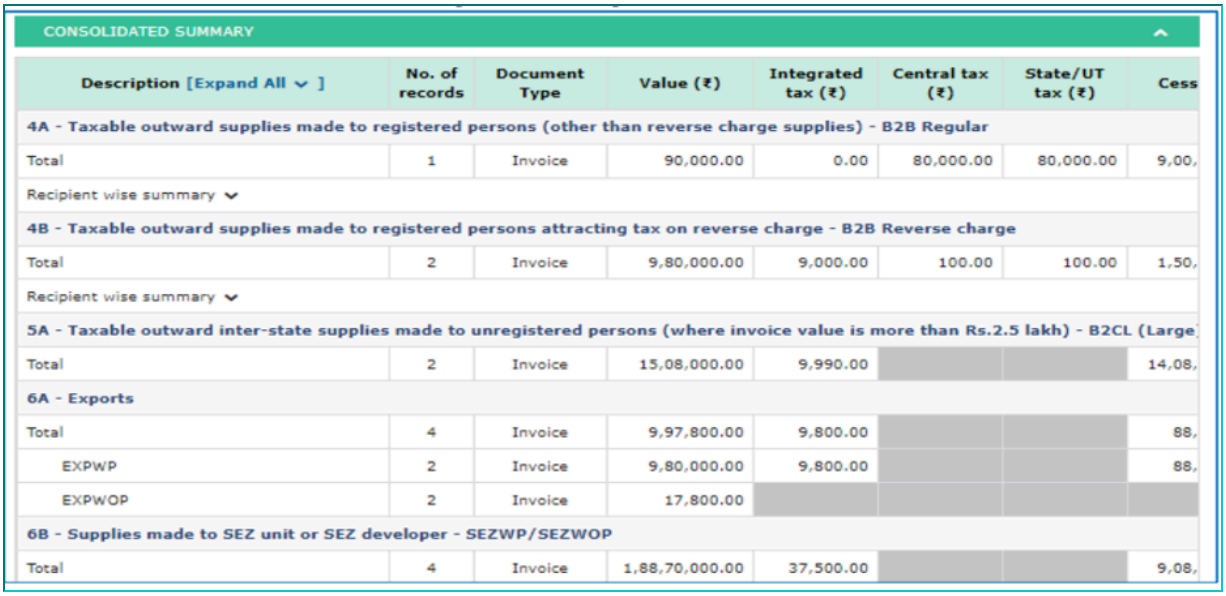
Description [Expand All]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	1	Invoice	2,000.00	2,000.00	0.00	0.00	0.00
Recipient wise summary							
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	1	Invoice	1,000.00	1,000.00			0.00
6A - Exports							
Total	0	Invoice	0.00	0.00			0.00
EXPWP	0	Invoice	0.00	0.00			0.00
EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
SEZWP	0	Invoice	0.00	0.00			0.00
SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			0.00				
Nil			0.00				
Exempted			0.00				
Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							

Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
EXPWP	0	Invoice	0.00	0.00			0.00
EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ unit or SEZ developer in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
SEZWP	0	Invoice	0.00	0.00			0.00
SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) - CDNR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00

Net differential			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	1	NA	1,500.00	1,500.00	0.00	0.00	0.00
B2B Total	1	NA	1,500.00	1,500.00	0.00	0.00	0.00
B2C Total	0	NA	0.00	0.00	0.00	0.00	0.00
13 - Documents issued							
Net issued documents	1	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document / Net Value	0.00	0.00	0.00	0.00	0.00
- For Register Recipients -Regular Total	0	Document	0.00	0.00	0.00	0.00	0.00
- For Register Recipients -DE Total	0	Document	0.00	0.00	0.00	0.00	0.00
- For Register Recipients -SEZWP Total	0	Document	0.00	0.00			0.00
- For Register Recipients -SEZWOP Total	0	Document	0.00				
- For Unregistered Recipients Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (I) - Amended Supplies U/s 9(5) - For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
-Regular	0	Document	0.00	0.00	0.00	0.00	0.00
-DE	0	Document	0.00	0.00	0.00	0.00	0.00
-SEZWP	0	Document	0.00	0.00			0.00
-SEZWOP	0	Document	0.00				
15A (II) - Amended Supplies U/s 9(5) - For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			**3,000.00**	**3,000.00**	**0.00**	**0.00**	**0.00**

BACK | DOWNLOAD SUMMARY (PDF) | FILE STATEMENT

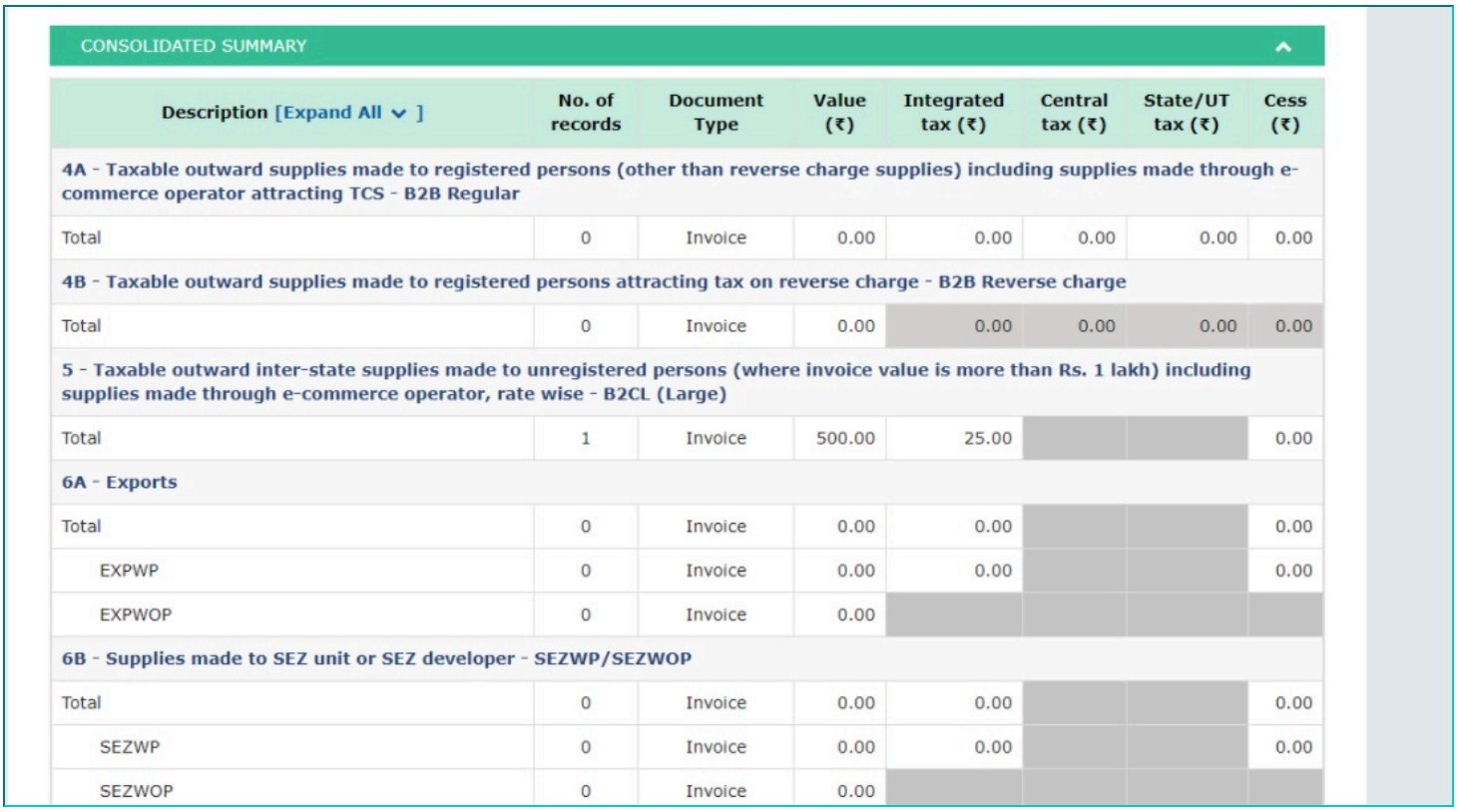
2. The summary table will also provide the recipient-wise summary in respect of B2B tables 4A, 4B, 6B, 6C & 9B of GSTR-1/IFF, in cases where the recipient count is upto one hundred.



CONSOLIDATED SUMMARY

Description [Expand All]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular							
Total	1	Invoice	90,000.00	0.00	80,000.00	80,000.00	9,00,
Recipient wise summary							
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	2	Invoice	9,80,000.00	9,000.00	100.00	100.00	1,50,
Recipient wise summary							
5A - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs.2.5 lakh) - B2CL (Large)							
Total	2	Invoice	15,08,000.00	9,990.00			14,08,
6A - Exports							
Total	4	Invoice	9,97,800.00	9,800.00			88,
EXPWP	2	Invoice	9,80,000.00	9,800.00			88,
EXPWOP	2	Invoice	17,800.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	4	Invoice	1,88,70,000.00	37,500.00			9,08,

Note 1: From August 2024 tax return period onwards, following summary will be displayed on the screen where , table 5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large) is updated.



CONSOLIDATED SUMMARY

Description [Expand All]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	1	Invoice	500.00	25.00			0.00
6A - Exports							
Total	0	Invoice	0.00	0.00			0.00
EXPWP	0	Invoice	0.00	0.00			0.00
EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
SEZWP	0	Invoice	0.00	0.00			0.00
SEZWOP	0	Invoice	0.00				

Note 2: The recipient wise summary will be provided with respect to the following tables of form GSTR-1/IFF (only if the recipient count is upto one hundred):

Table no.	Description
4A	B2B supplies
4B	Supplies attracting reverse charge
6B	SEZ supplies
6C	Deemed exports
9B	Credit/Debit notes

Note 3:

- After generation of GSTR-1/IFF summary the status change from Not filed to Ready to file.
- If the recipient count is more than 100, then the recipient wise summary will not be shown. However, the table wise consolidated summary can still be viewed. If a taxpayer intends to view the recipient wise summary, they can check the B2B or CDNR table.
- On click of “Download Summary” button, the table-wise consolidated summary (GSTR-1/IFF preview) will be downloaded in pdf format.



Note 3: From August 2024 tax return period onwards following table-wise consolidated summary (GSTR-1/IFF preview) will be downloaded in pdf format on clicking of DOWNLOAD(PDF) button, where table 5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce

operator, rate wise - B2CL (Large) and table 9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of current tax period in table 5 - B2CL (Large) is updated.

FORM GSTR-1

[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2024-25
Tax period	Oct-Dec

1	GSTIN		07VBVBV0005V1ZX
2	(a)	Legal name of the registered person	Velocis MH TaxPayer 2 Ltd
	(b)	Trade name if any	GSTN
	(c)	ARN	AA0712230003570
	(d)	ARN date	18/10/2024

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	1	Invoice	500.00	25.00			0.00
6A – Exports (with/without payment)							
Total	0	Invoice	0.00	0.00			0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports – DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							

IP Address: 35.154.75.241

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			0.00				
- Nil			0.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	1	Invoice	500.00	25.00			25.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00

9B - Credit/Debit Notes (Registered) – CDNR

IP Address: 35.154.75.241

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00			0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) – CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00			0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							

IP Address: 35.154.75.241

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	0	NA	0.00	0.00	0.00	0.00	0.00
13 - Documents issued							

Net issued documents	0	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							

IP Address: 10.205.17.7

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	13	Document/Net Value	22,34,78,657.00	12,033.33	22,17,238.20	22,17,238.20	4,32,513.00
- For Registered Recipients	13	Document	22,34,78,657.00	12,033.33	22,17,238.20	22,17,238.20	4,32,513.00
- Regular	10	Document	22,30,74,213.00	0.00	22,17,238.20	22,17,238.20	4,32,513.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	2	Document	4,02,222.00	12,033.33			0.00
- SEZWOP	1	Document	2,222.00				
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (I) - Amended Supplies U/s 9(5) – For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
15A (II) - Amended Supplies U/s 9(5) – For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			14,81,44,70,470.00	12,046.75	39,37,57,440.85	39,37,57,440.85	31,17,259.00

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 and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 05/11/2024
Signature
Name of Authorized Signatory
ANGAD ARORA
Designation/Status: CA

IP Address: 10.205.17.7

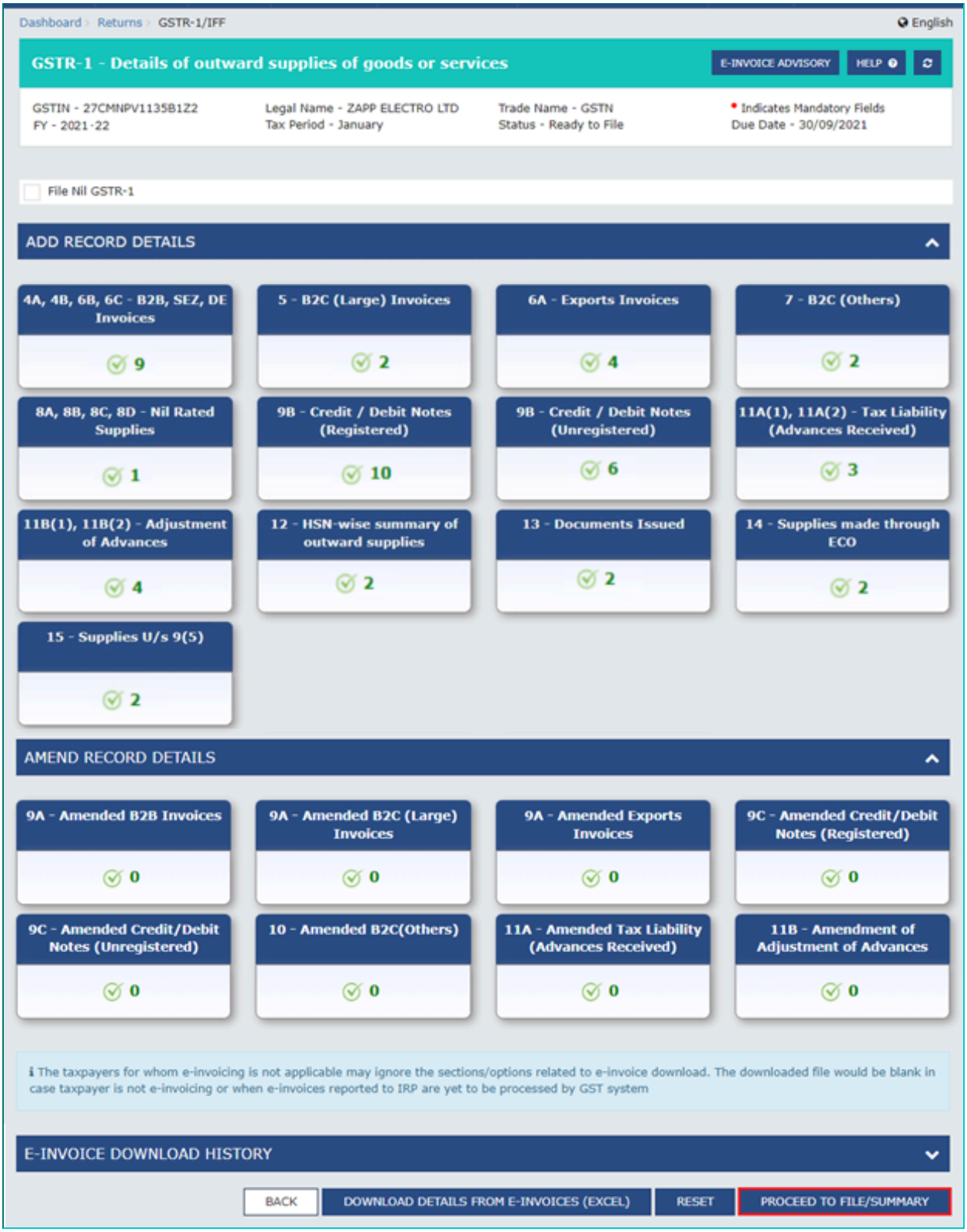
FINAL

Click here to go back to main menu

I. Proceed to File Form GSTR-1/Summary

After successful generation of summary, taxpayer will see a new ‘Proceed to File/Summary’ button at the bottom of the GSTR-1/IFF page. In case any new record(s) are added after previous summary generation, the taxpayer will be required to click the ‘Generate Summary’ button again to get latest summary. After this, the taxpayer will be navigated to the consolidated summary page containing table-wise summary of the total records added in Form- GSTR-1 so far.

1. Click the Proceed to File/Summary button to view the table-wise consolidated summary of added records.
Note: Please ensure that the values entered for each record is correct before you click on Proceed to File/Summary button. The values cannot be edited or deleted once the GSTR-1 statement is filed.



J. File Form GSTR-1 with DSC/EVC

1. After verifying the consolidated summary, click “File Statement” button available at the bottom of the consolidated summary page.

GSTIN - 24SHLP0783404521
FY - 2021-22

Legal Name - ZAPP ELECTRO LTD
Tax Period - February

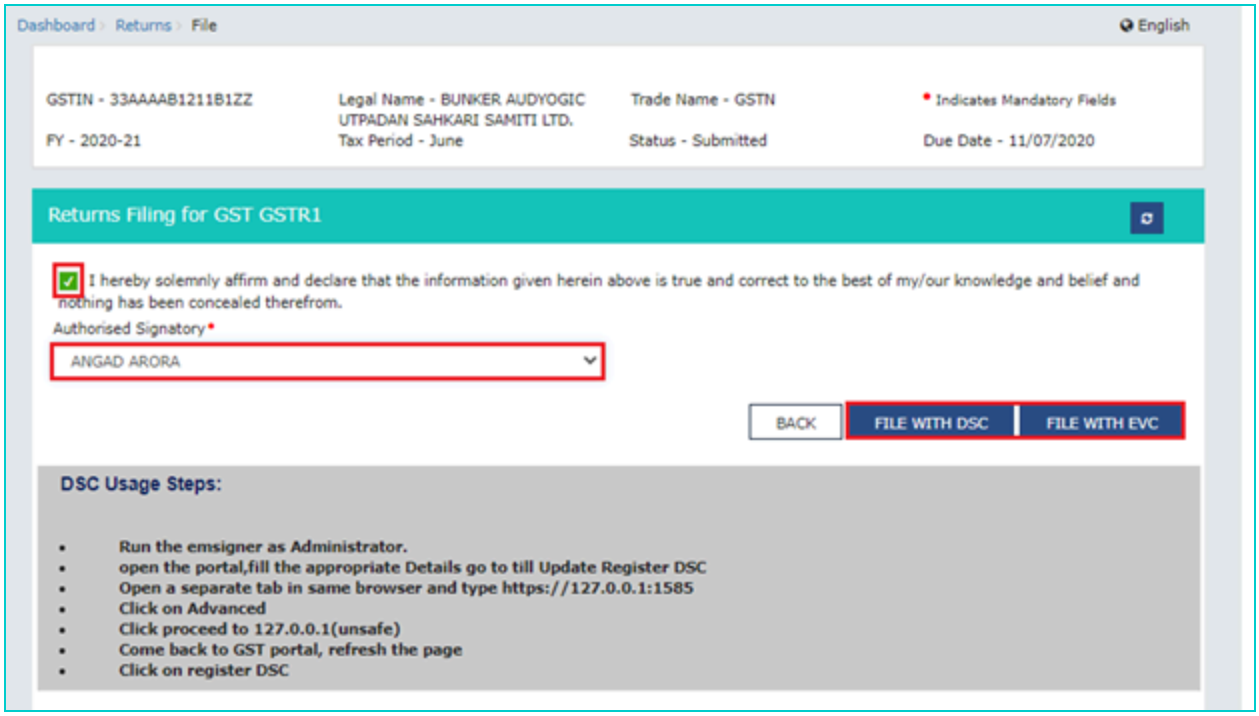
Trade Name - GSTN
Status - Ready to File

CONSOLIDATED SUMMARY

Description [Expand All]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular							
Total	1	Invoice	98,760.00	98.76	0.00	0.00	0.00
Recipient wise summary							
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5A - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs.2.5 lakh) - B2CL (Large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports							
Total	0	Invoice	0.00	0.00			0.00
EXPWP	0	Invoice	0.00	0.00			0.00
EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
SEZWP	0	Invoice	0.00	0.00			0.00
SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7 - Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 - B2CS							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			0.00				
Nil			0.00				
Exempted			0.00				
Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs.2.5 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) - CDNR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) - CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							
10 - Amendment to taxable outward supplies to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of Refund Vouchers)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	0	NA	0.00	0.00	0.00	0.00	0.00
13 - Documents issued							
Net issued documents	0	All Documents					
Total Liability (Outward supplies other than Reverse charge)			**98,760.00**	**98.76**	**0.00**	**0.00**	**0.00**

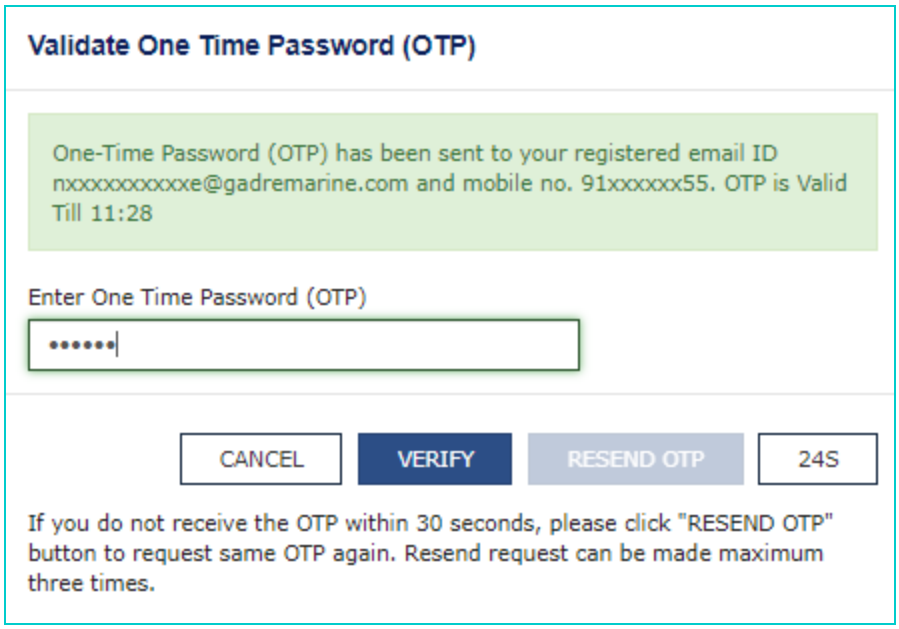
BACK | DOWNLOAD SUMMARY (PDF) | FILE STATEMENT

2. The **Returns Filing for Form GSTR1** page is displayed. Select the **Declaration** checkbox. In the **Authorised Signatory** drop-down list, select the authorized signatory. Click the **FILE WITH DSC** or **FILE WITH EVC** button to file GSTR-1.
Note: On filing of Form GSTR-1, notification through e-mail and SMS is sent to the Authorized Signatory.

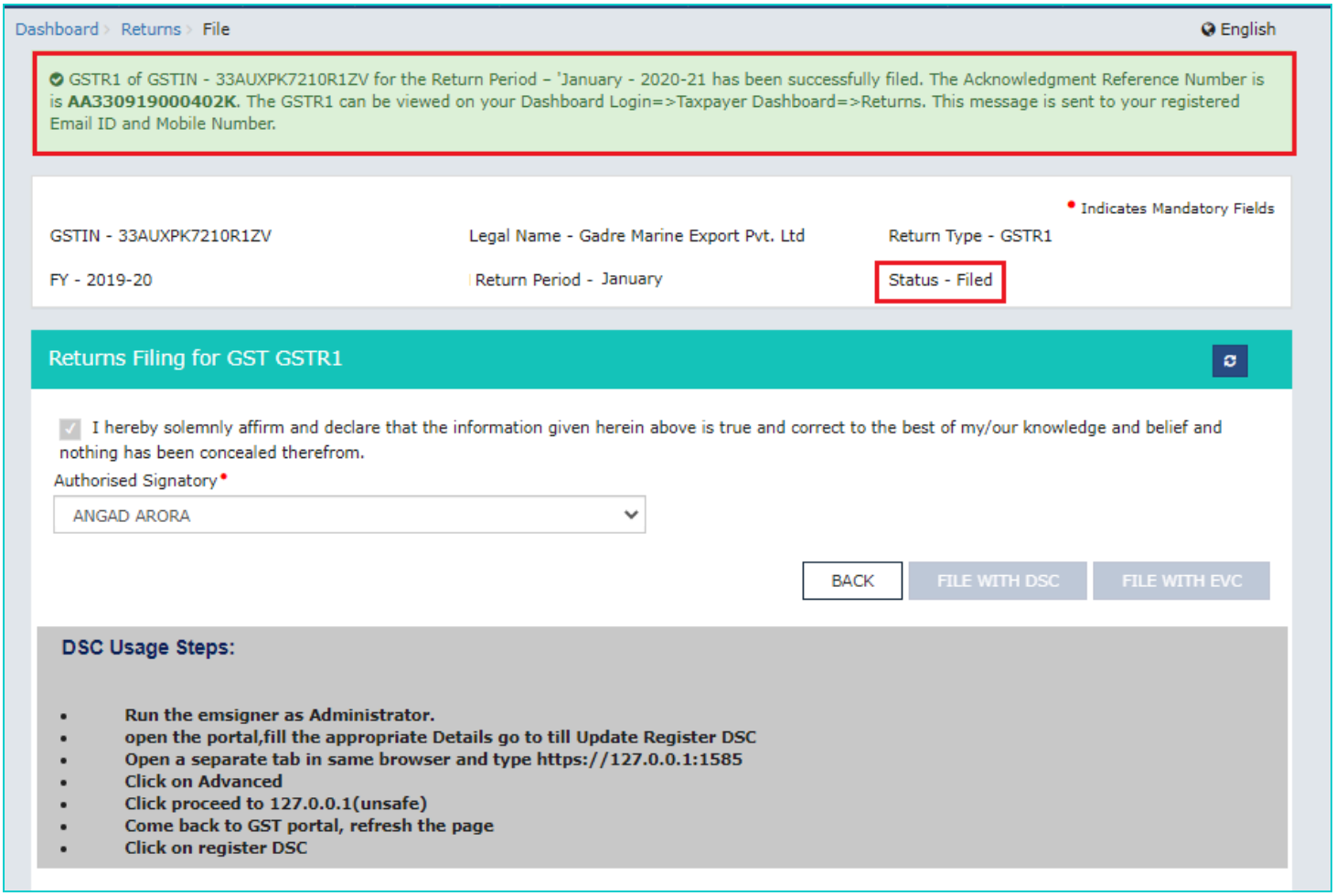


2.1 FILE WITH DSC:
a. Click the PROCEED button.
b. Select the certificate and click the SIGN button.

2.2 FILE WITH EVC:
a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the VERIFY button.



3. The success message is displayed and ARN is displayed. Status of the GSTR-1 return changes to "Filed".

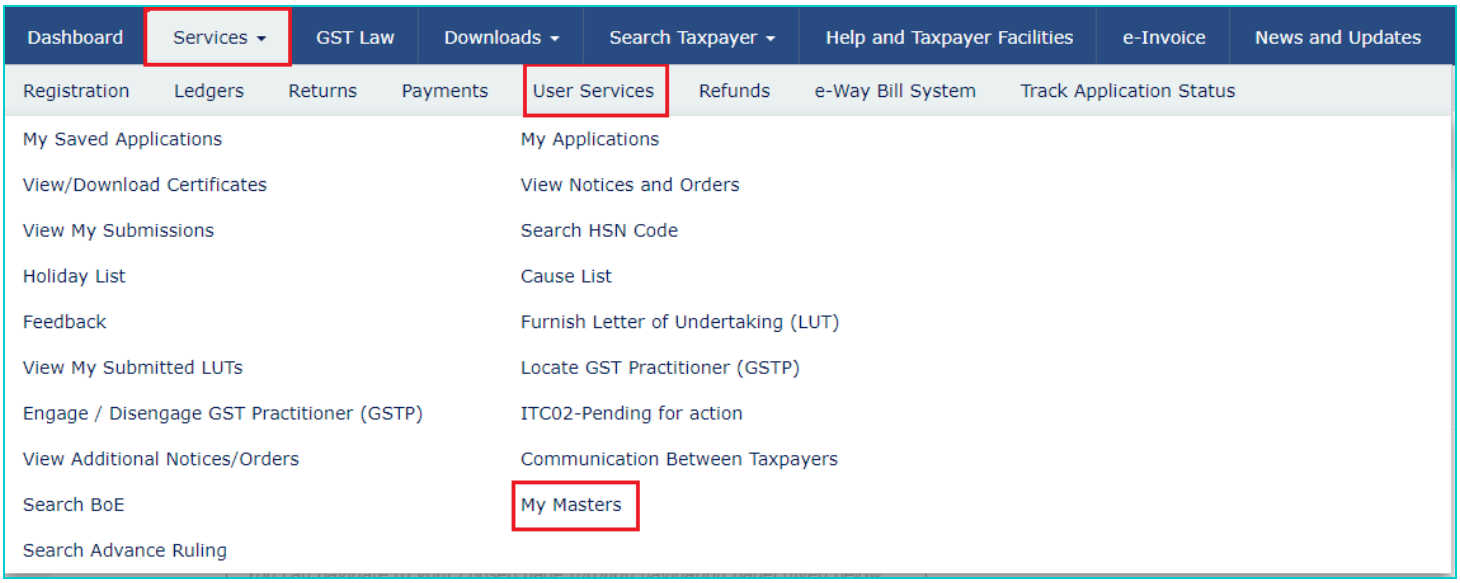


Click here to go back to main menu

K. Creating My Masters

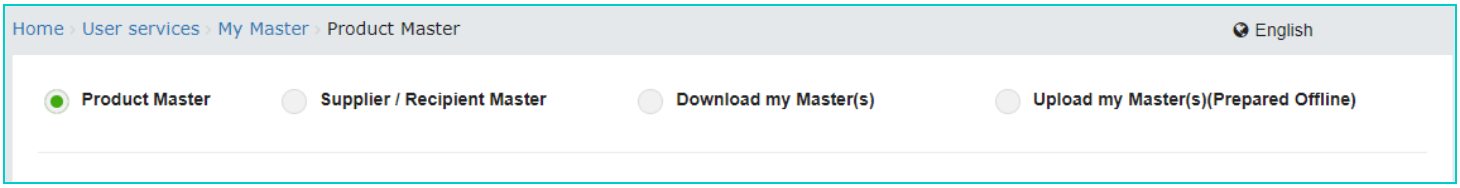
You can create Master list of Products and Supplier / Recipient that can be used for preparation of GSTR-1 online and offline. To create Masters, perform the following steps:

1. Login to the GST Portal with valid credentials. Click the Services > User Services > My Masters option.

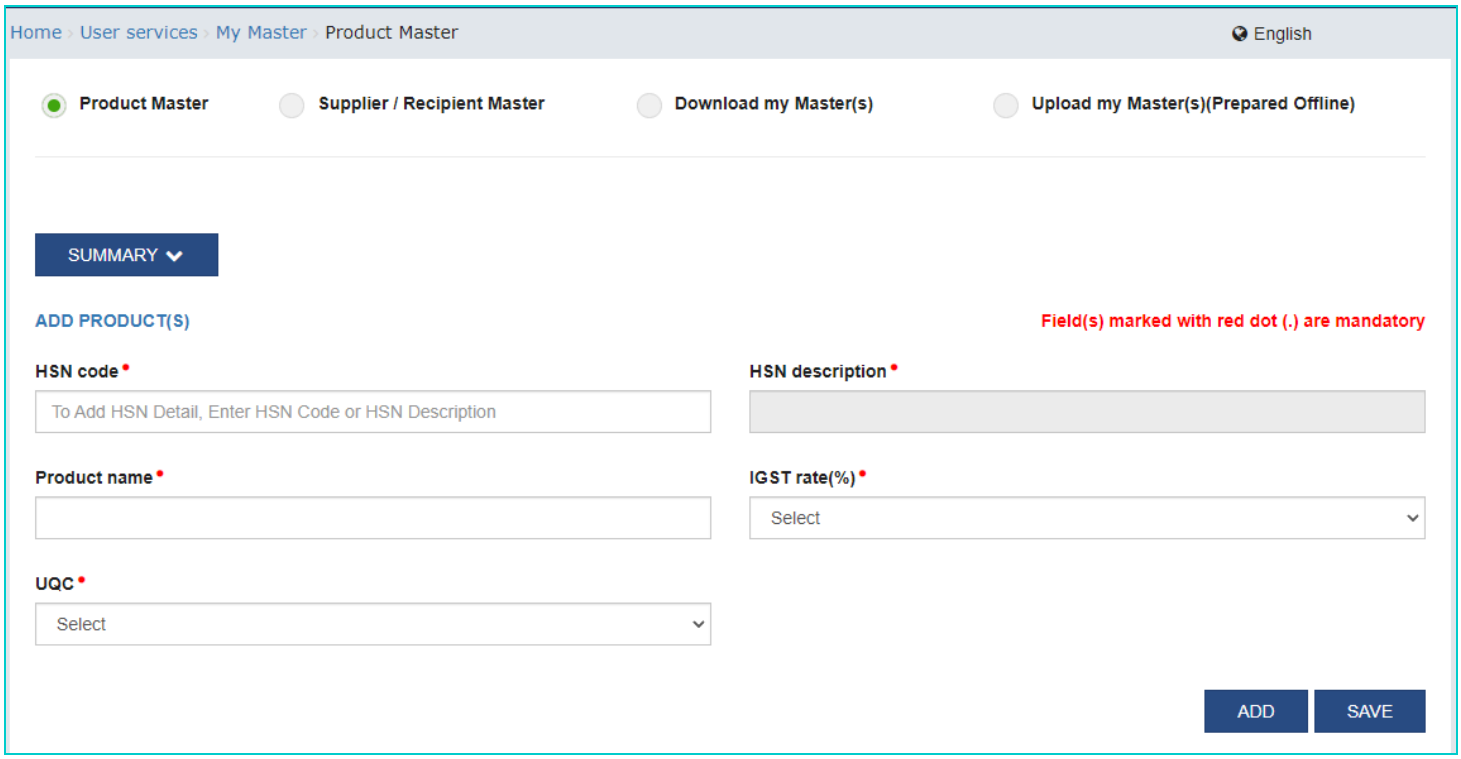


1.1. My Masters page is displayed. Following four tabs will be available on the page:

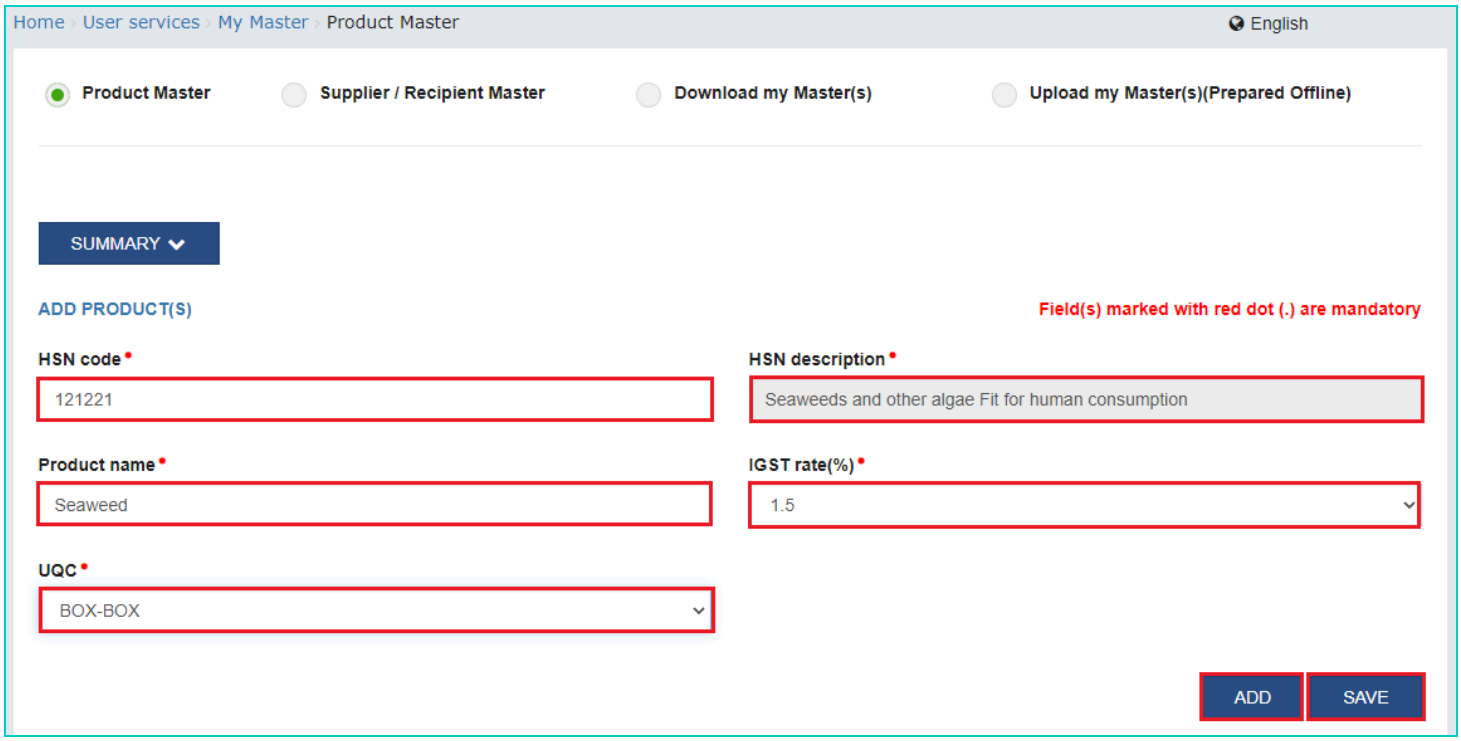
S. No.	Name of the Tab	Nature of the Tab
1	Product Master	Taxpayer can use this tab to prepare and view a product master list which can be used while preparing GSTR-1 for filing.
2	Supplier / Recipient Master	Taxpayer can use this tab to prepare and view supplier / recipient master list which can be used while preparing GSTR-1 for filing.
3	Download my Master(s)	Taxpayer can use this tab to download the master lists prepared online from the Portal.
4	Upload my Master(s) (Prepared Offline)	Taxpayer can use this tab to upload master lists, prepared offline, on the Portal..



1. Product Master - Taxpayer can use this tab to prepare and view a product master list which can be used while preparing GSTR-1 for filing.

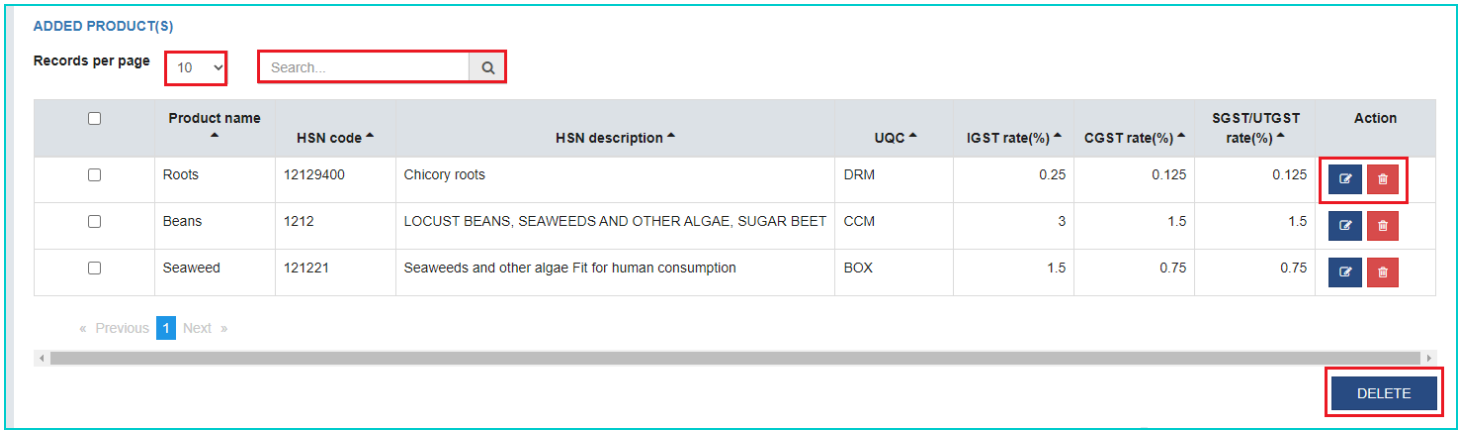


1.1 Enter HSN Code by selecting from generated list of codes and HSN description will be auto-populated, enter a unique Product name for your product, select IGST rate(%) and UQC from the drop-down list. Click the SAVE button.
Note: You can give a unique name to a product as per your convenience. You can click the ADD button to add all records at once and then click the SAVE button to save the list.

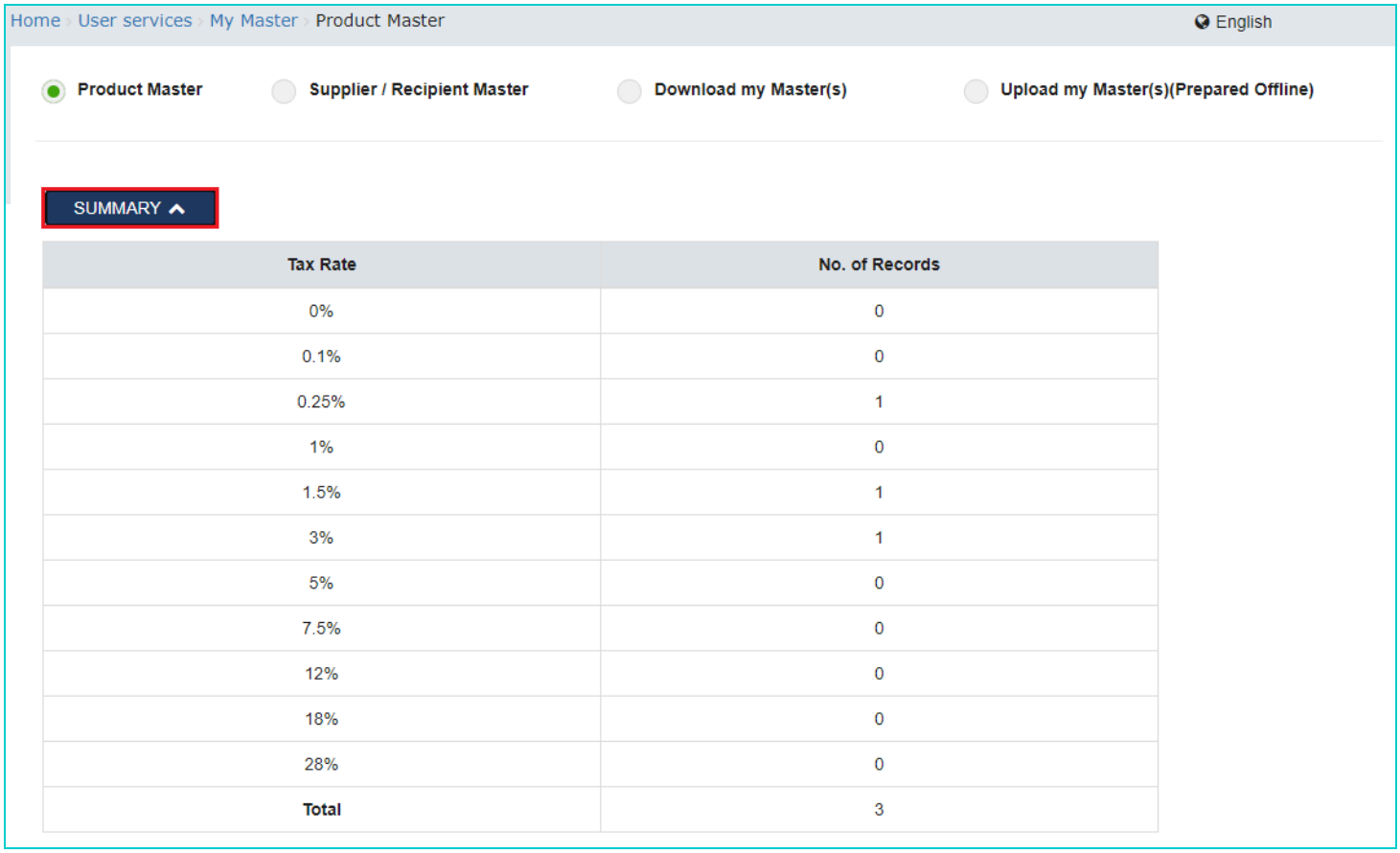


1.2 ADDED PRODUCT(S) table will be updated. Click Records per page drop-down to change the number of records visible.
Note:

- You can add up to 500 records, post which new records can only be added after the deletion of previous records.
- You can edit the list or DELETE product from the list by clicking on respective buttons.
- You can use Search field to find product details in the master list.

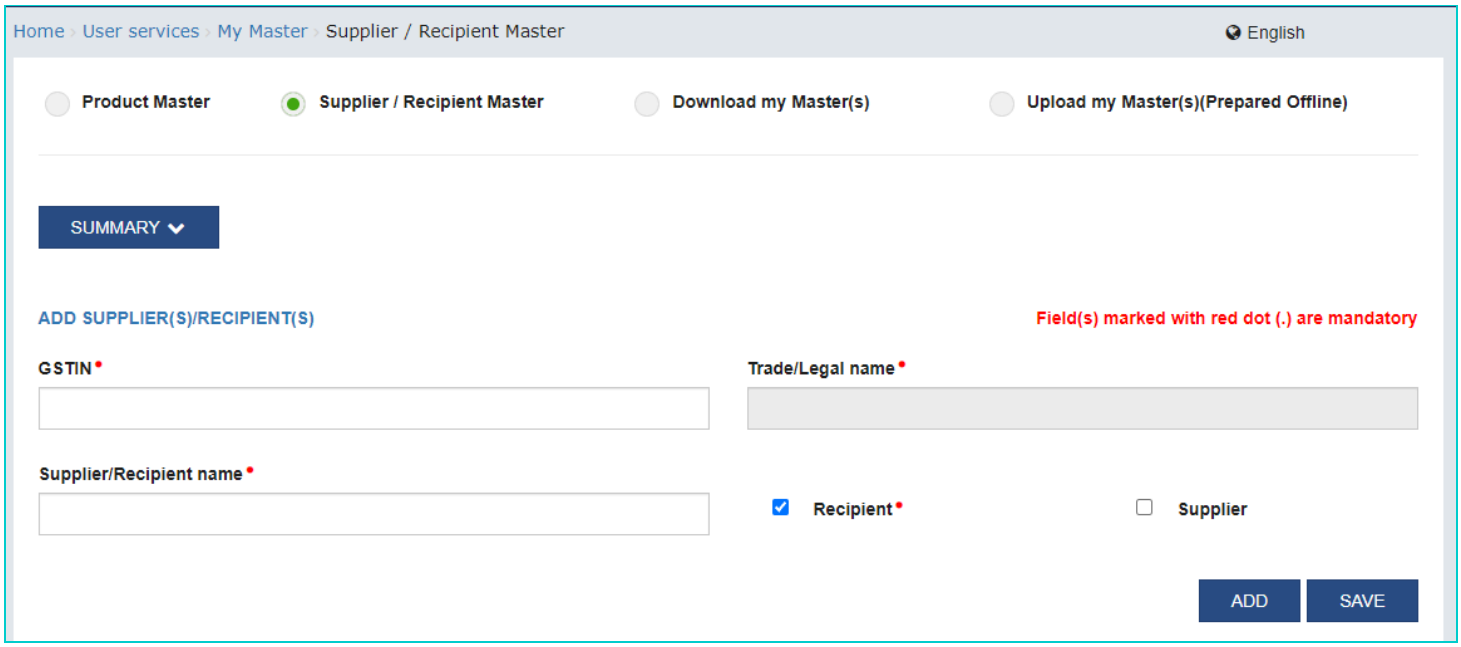


- You can click the SUMMARY button to check the no. of records basis Tax Rate.



Tax Rate	No. of Records
0%	0
0.1%	0
0.25%	1
1%	0
1.5%	1
3%	1
5%	0
7.5%	0
12%	0
18%	0
28%	0
Total	3

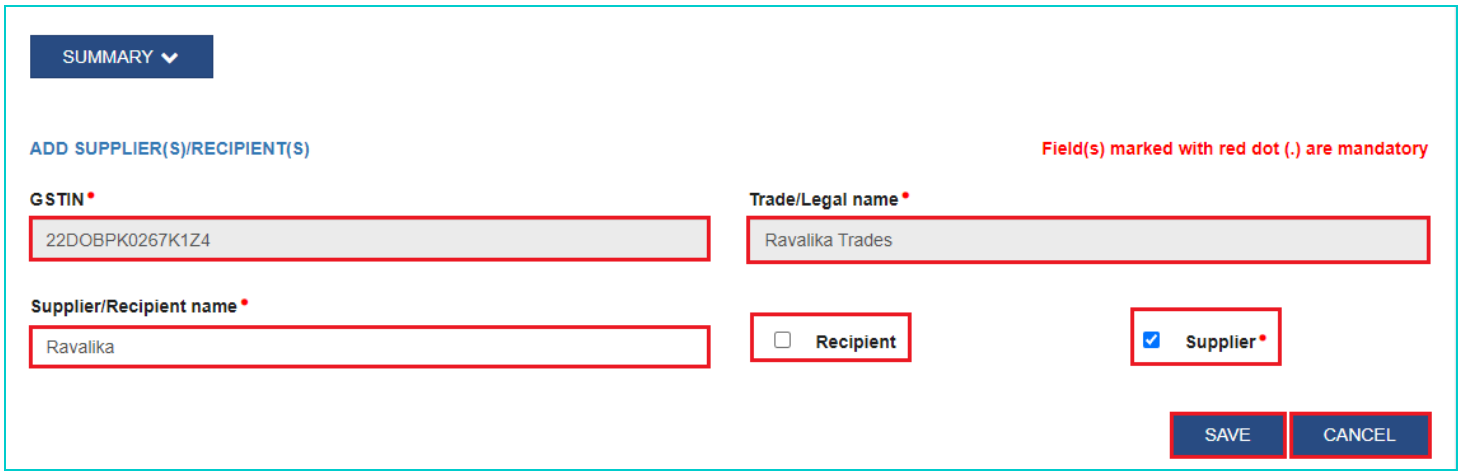
2. Supplier / Recipient Master - Taxpayer can use this tab to prepare and view supplier / recipient master list which can be used while preparing GSTR-1 for filing.



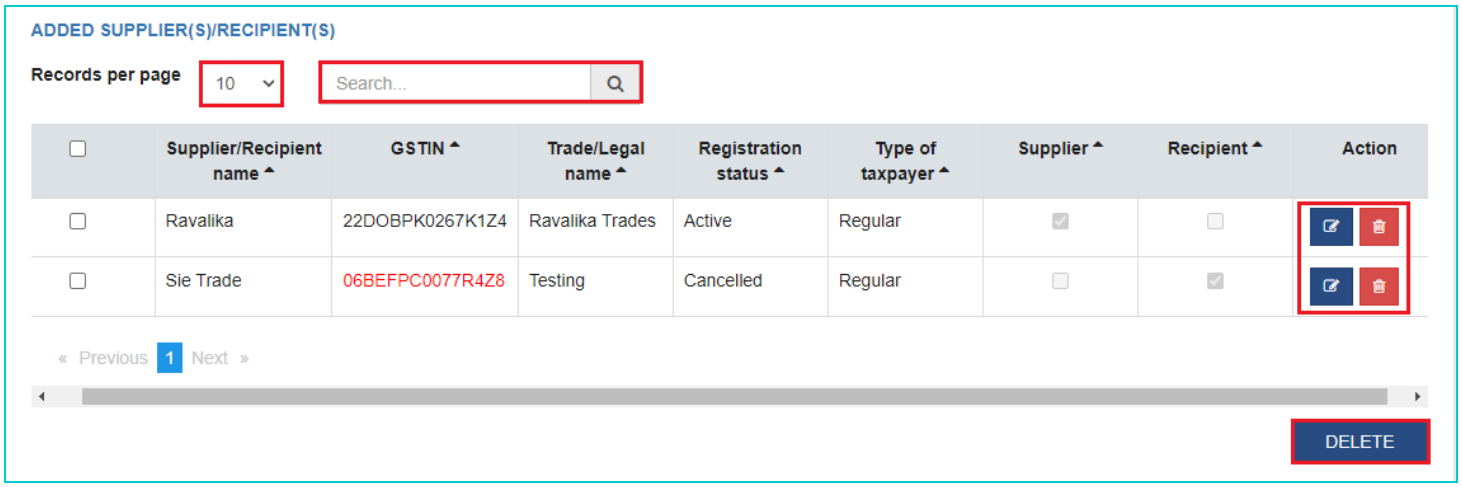
2.1 Enter details in GSTIN field and Trade/Legal Name will be auto-populated, enter a unique Supplier / Recipient name, and check the box for Recipient or Supplier to specify the category. Click the SAVE button.

Note:

- You can categorize GSTIN as both the recipient and supplier.
- You can click the ADD button to add all records at once and then click the SAVE button to save the list.

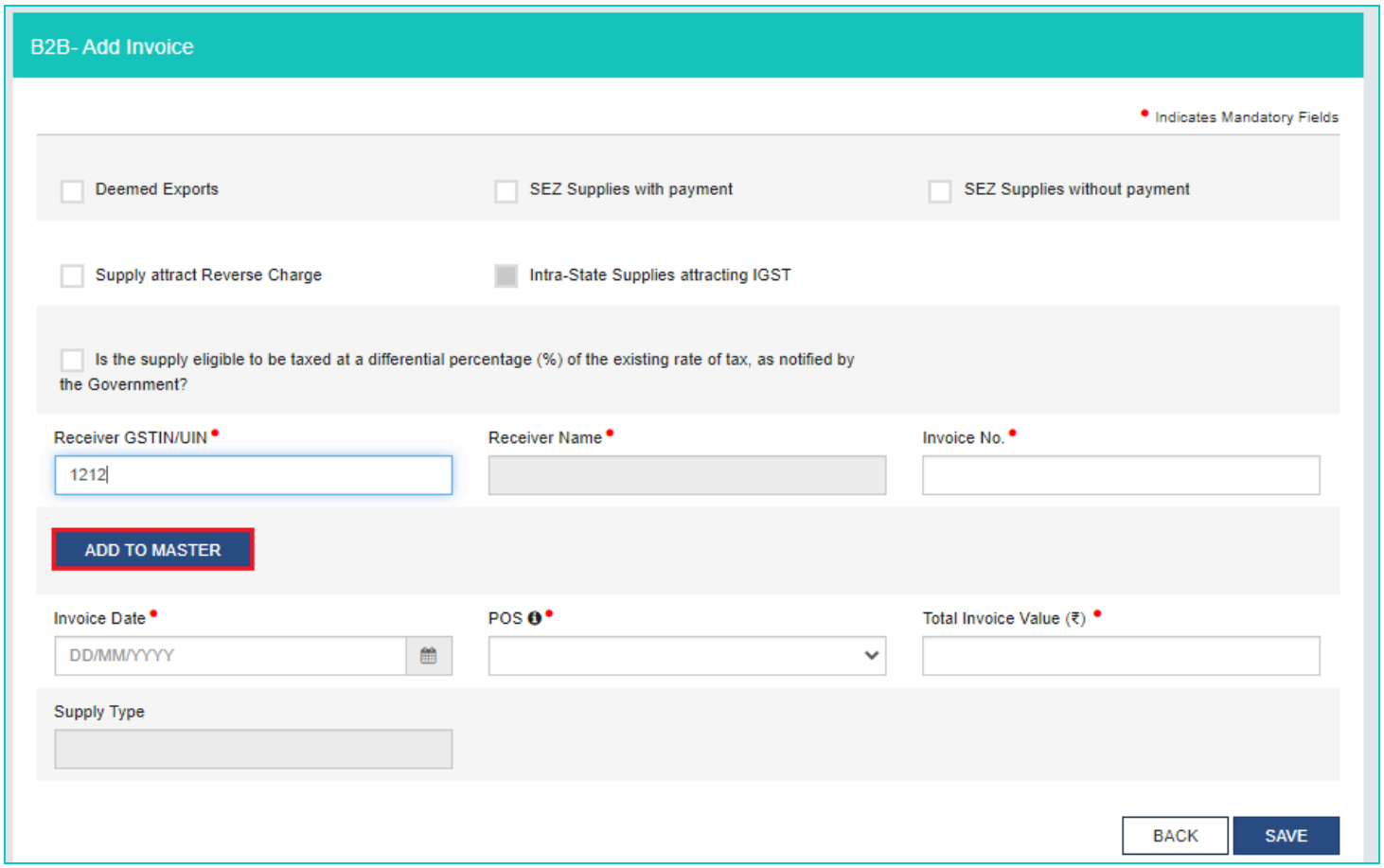


2.2 ADDED SUPPLIER(S) / RECIPIENT(S) table will be updated. Supplier/Recipient details like Registration status, Type of taxpayer will be auto-populated. Click Records per page drop-down to change the number of records visible.



Note:

- You can add up to 500 records, post which new records can only be added after the deletion of previous records.
- Alternatively, you can add records in supplier/recipient master directly while filing GSTR-1. While entering new product details, click the ADD TO MASTER button.



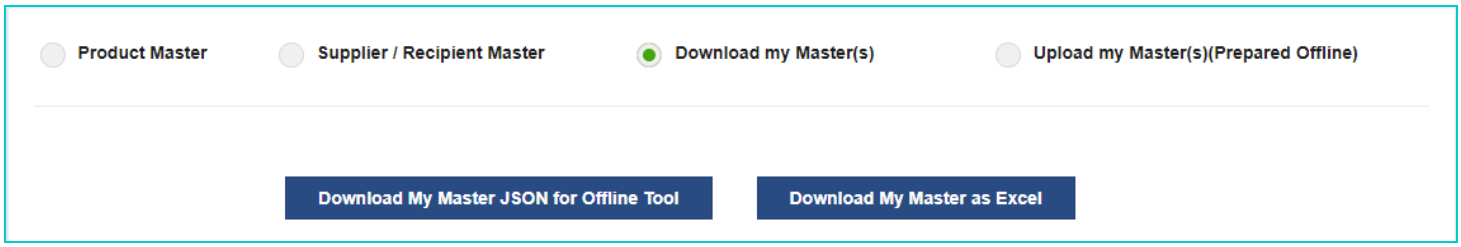
- You can edit the list or DELETE product from the list by clicking on respective buttons.
- You can use Search field to find GSTIN details in the master list.
- You can click the SUMMARY button to check the no. of records basis Category of GSTIN.

SUMMARY

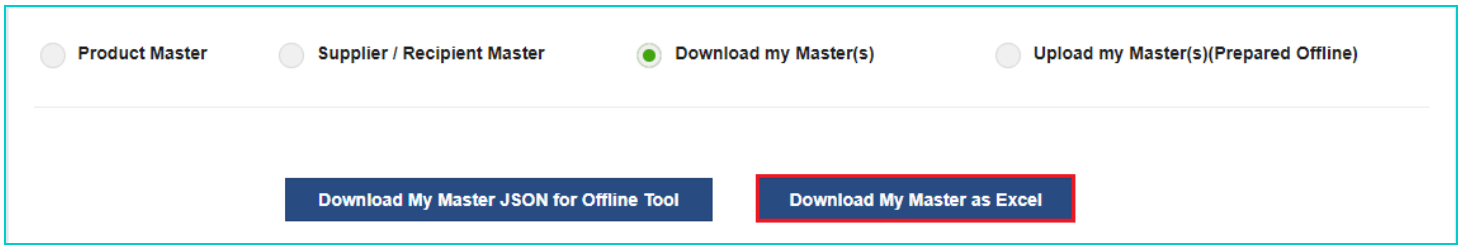
Note: Sum of the number of suppliers and recipients may not be equal to the total number of taxpayers as some of the taxpayers may be both supplier as well as recipient.

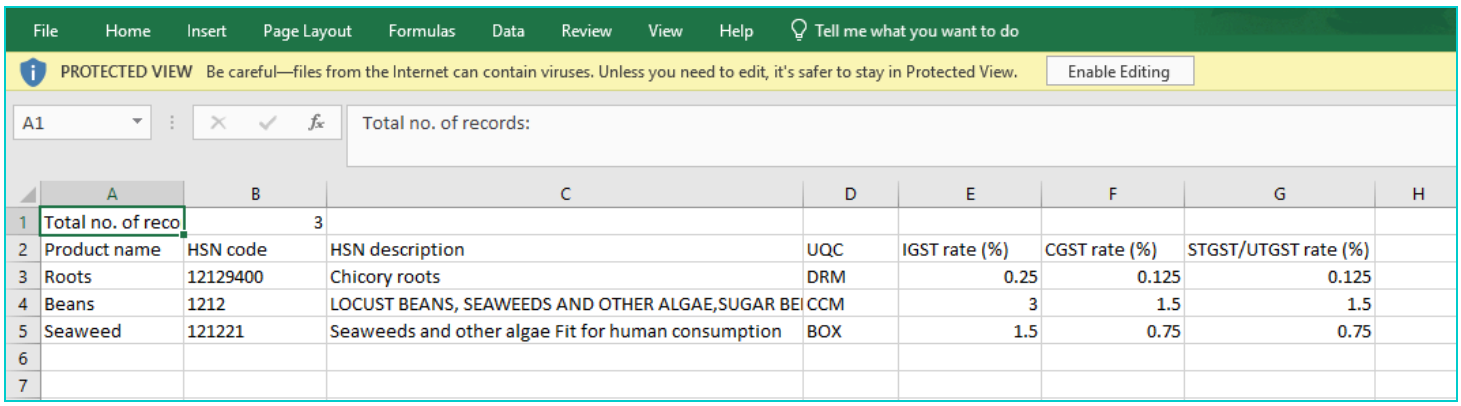
No. of taxpayers 1	Supplier(s) (out of 1) 2	Recipient(s) (out of 1) 3
2	1	1

3. Download my Master(s) - Taxpayer can use this tab to download the prepared master lists to their system.



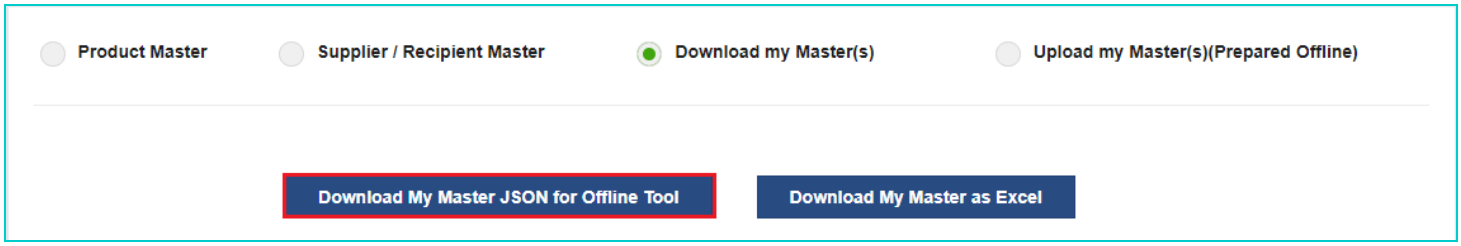
3.1 Click Download My Master as Excel to download the list in excel format.

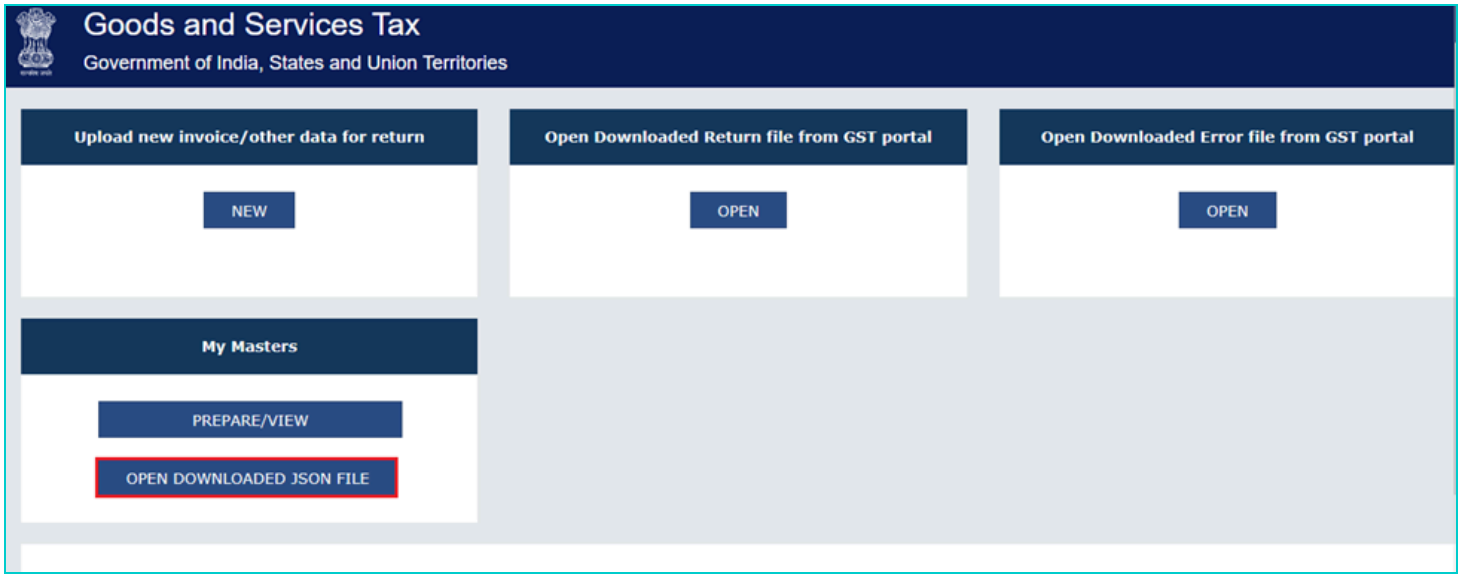




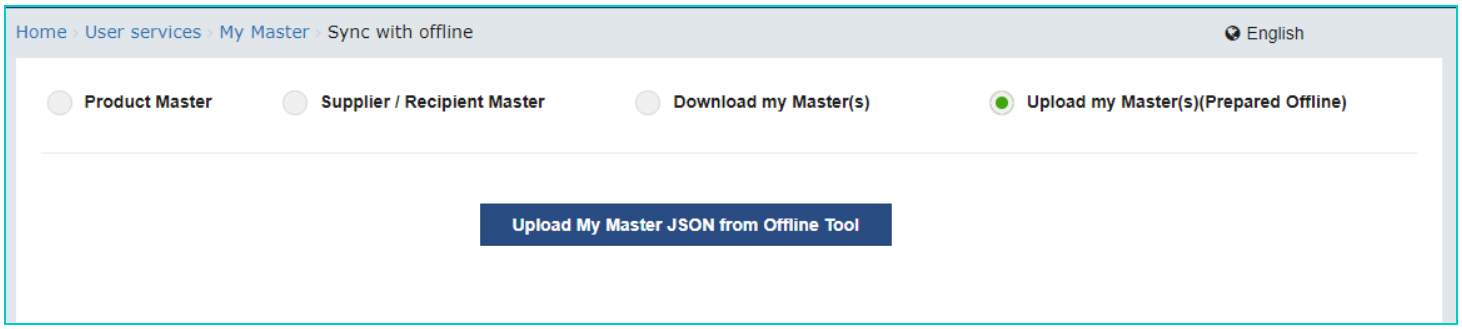
	A	B	C	D	E	F	G	H
1	Total no. of reco	3						
2	Product name	HSN code	HSN description	UQC	IGST rate (%)	CGST rate (%)	STGST/UTGST rate (%)	
3	Roots	12129400	Chicory roots	DRM	0.25	0.125	0.125	
4	Beans	1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE,SUGAR BE	CCM	3	1.5	1.5	
5	Seaweed	121221	Seaweeds and other algae Fit for human consumption	BOX	1.5	0.75	0.75	
6								
7								

3.2 Click Download My Master JSON for Offline Tool to download the master list in JSON format for viewing in offline tool.

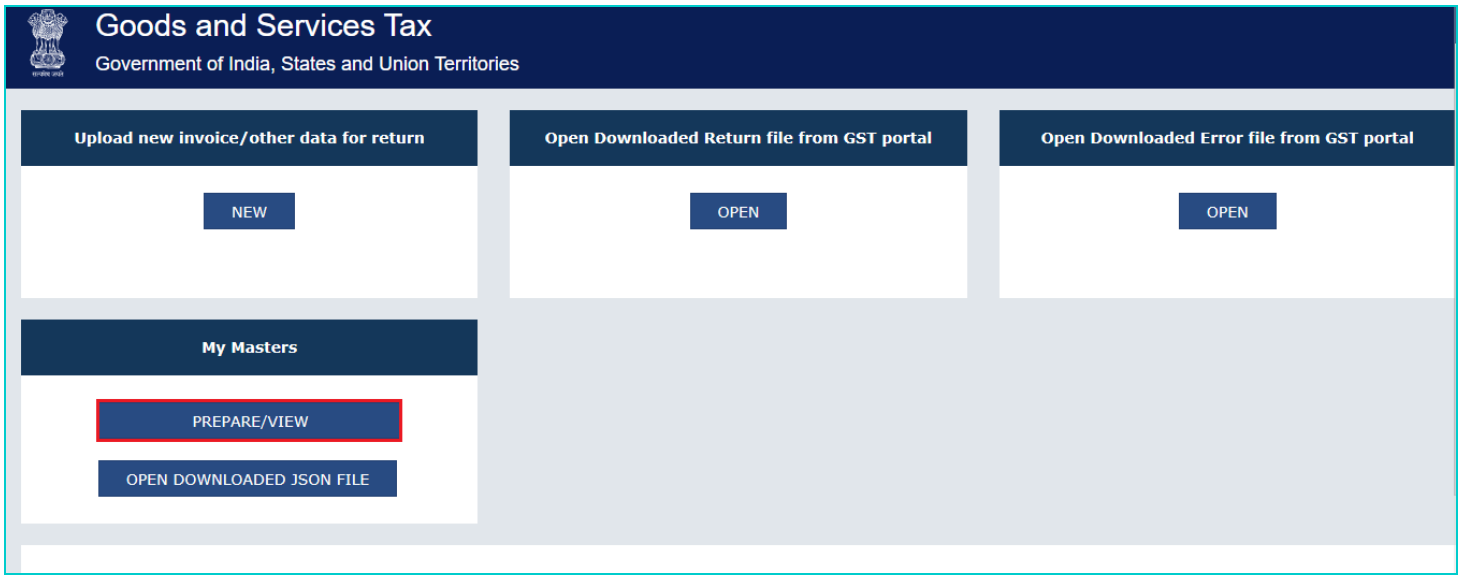




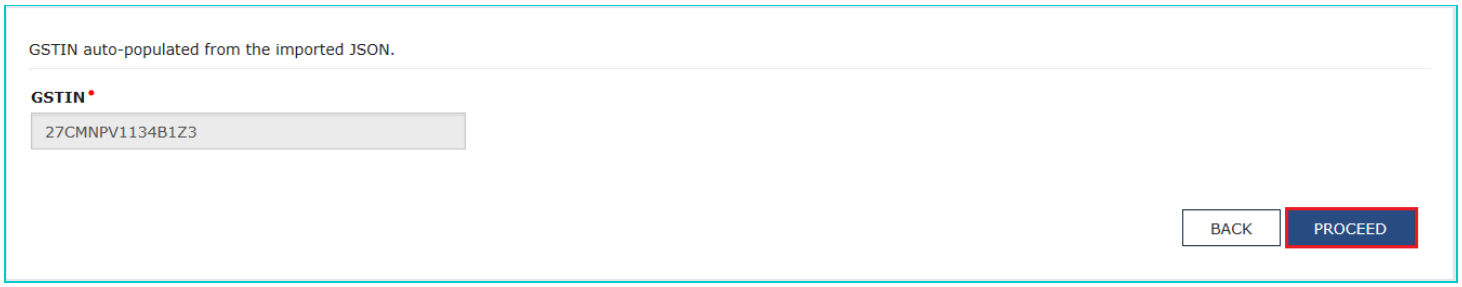
4. Upload my Master(s)(Prepared Offline) - Taxpayer can use this tab to upload master lists prepared in GST offline tool.



4.1 To prepare Masters offline, open GST Offline Tool and click the PREPARE/VIEW button under My Masters tab.

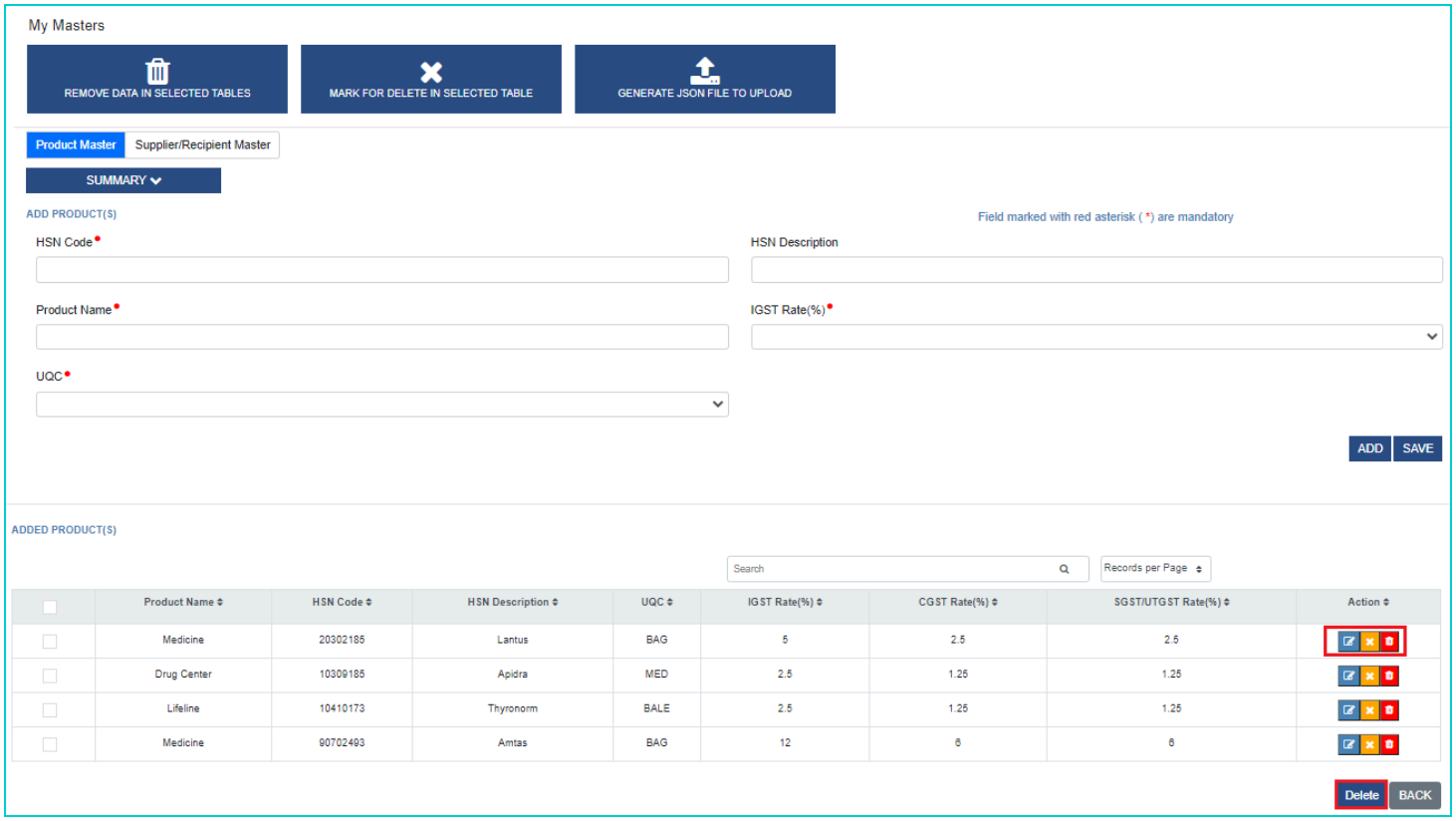


4.2 GSTIN will be auto-populated from the file. Click the PROCEED button.

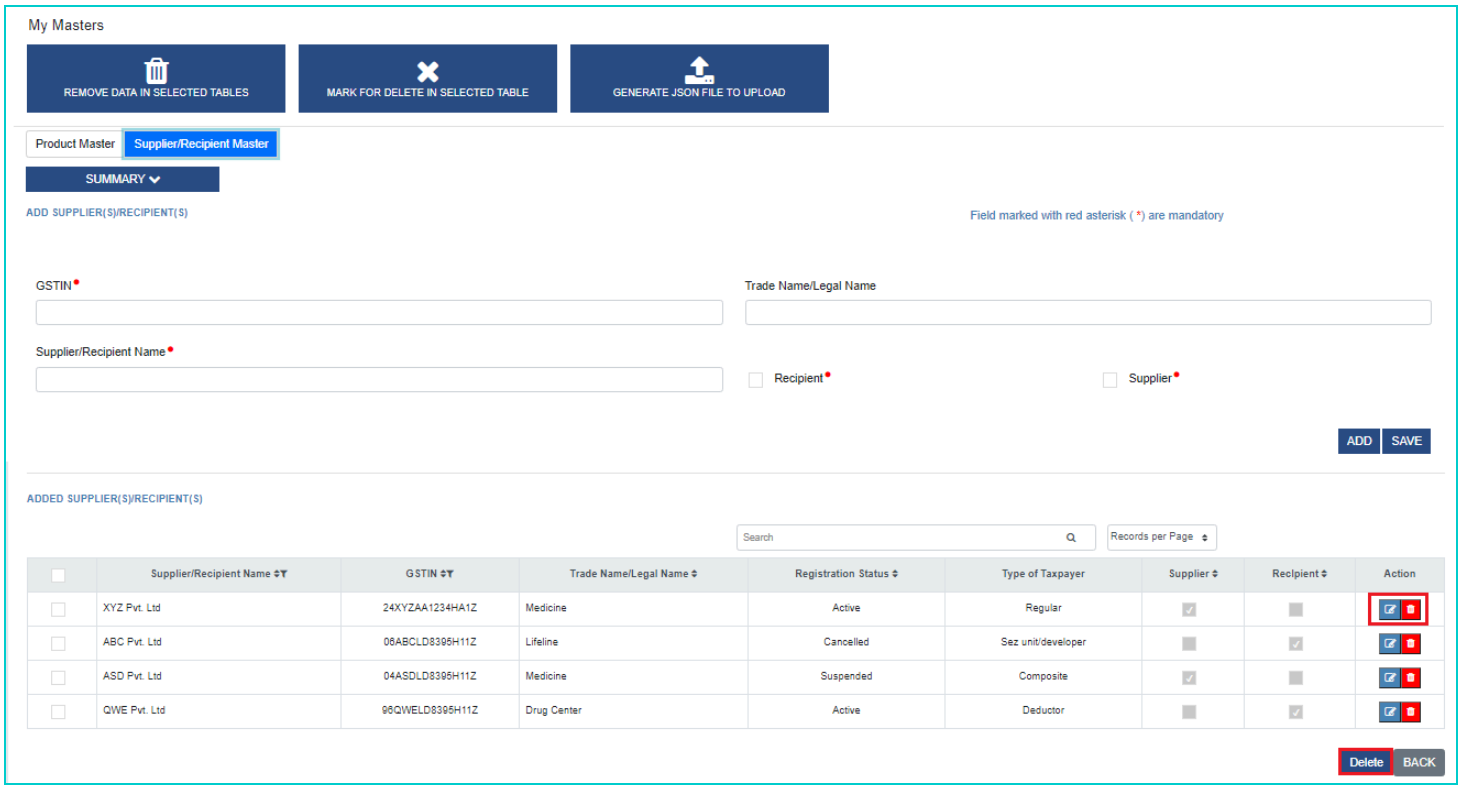


4.3 My Masters page will be displayed. Enter details in Product Master and Supplier/Recipient Master by following the similar process as of online facility.

For Product Master: Enter HSN Code by selecting from generated list of codes and HSN description will be auto-populated, enter a unique Product name for your product, select IGST rate(%) and UQC from the drop-down list. Click the SAVE button.

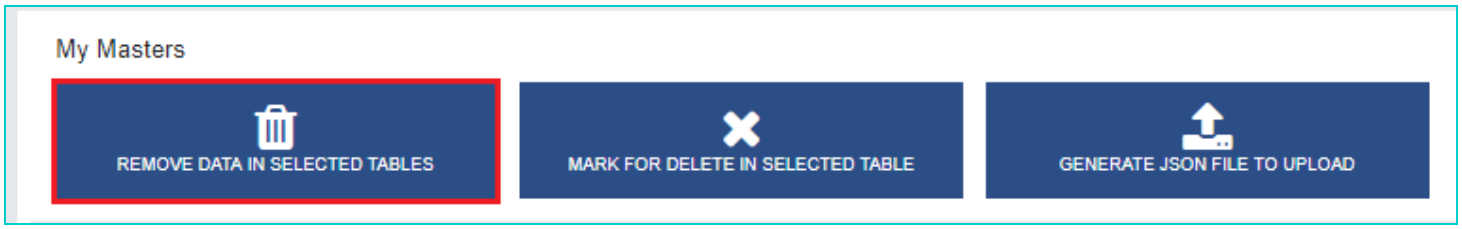


For Supplier/Recipient Master: Enter details in GSTIN field and Trade/Legal Name will be auto-populated, enter a unique Supplier/Recipient Name, and check the box for Recipient or Supplier to specify the category. Click the SAVE button.

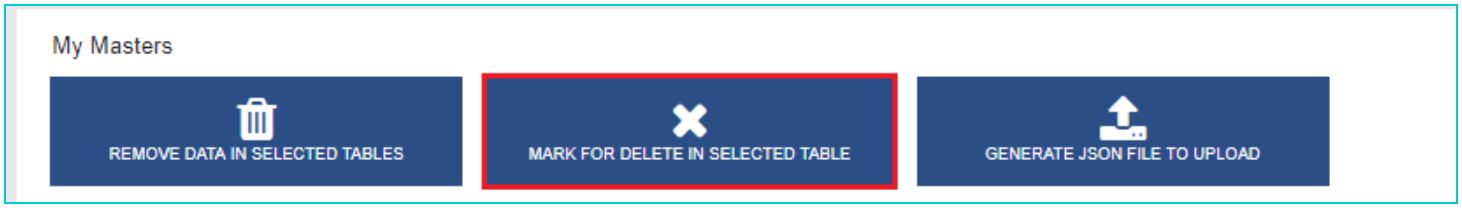


Note:

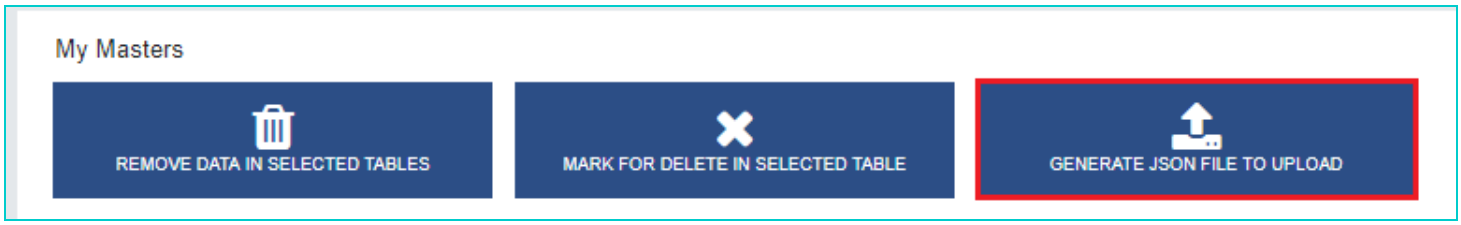
- You can click the ADD button to add all records at once and then click the SAVE button to save the list.
- You can edit the list by clicking on the edit button.
- Click the REMOVE DATA IN SELECTED TABLES button to remove records added in offline tool.



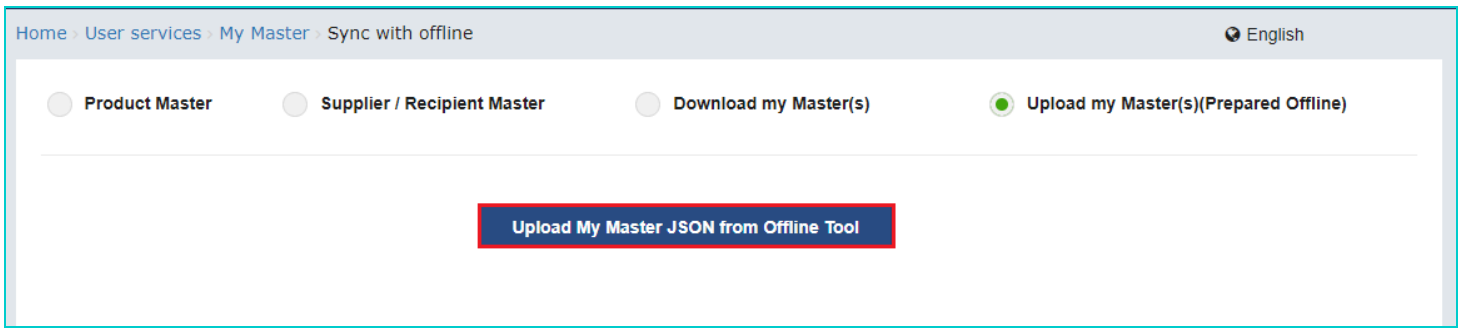
- Click the MARK FOR DELETE IN SELECTED TABLES button to mark records for deletion that were added on online portal and uploaded by JSON to offline tool. These records cannot be deleted in offline tool.



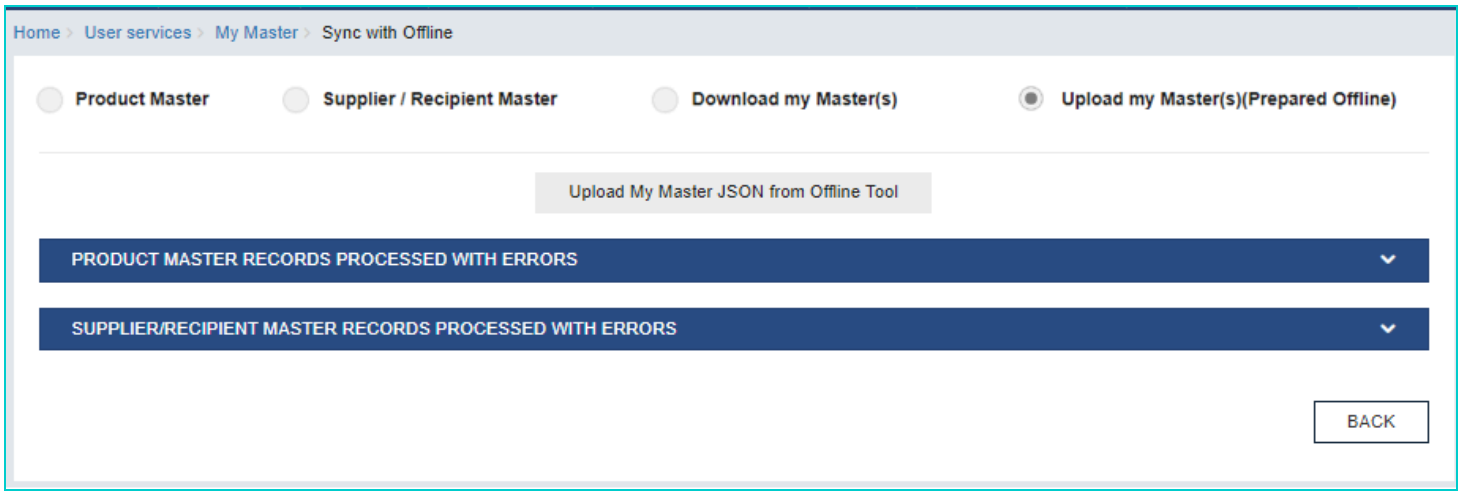
4.4 Click the GENERATE JSON FILE TO UPLOAD button to generate the list in JSON format.



4.5 Login to online portal and navigate to Services > User Services > My Master > Upload my Master(s)(Prepared Offline). Click Upload My Master JSON from Offline Tool to upload the master list prepared on GST Offline Tool.

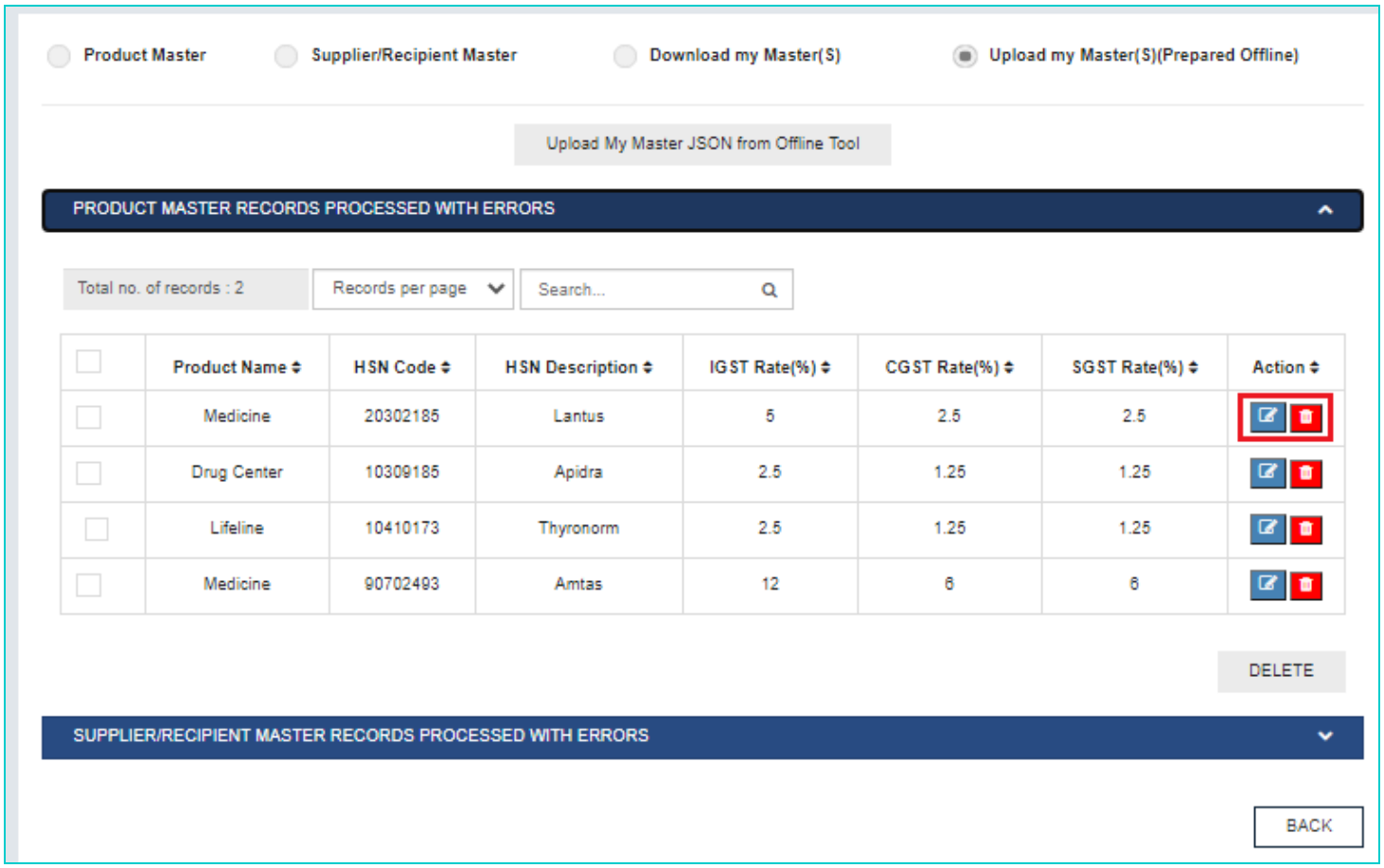


4.6 Uploaded Master Records are displayed.



Note:

- In case there are errors in the processed records uploaded from offline prepared JSON, they will be displayed in separate categories of drop-downs and can be corrected with the edit buttons.
- Also, offline prepared data cannot be uploaded in the online tool and similarly online prepared data cannot be uploaded in the offline tool.



Click here to go back to main menu