


# **E-Way Bill - Law & Procedures**

## **E-Way Bill Portal Walk through**

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# ***BACKGROUND***



Introduction of Goods and Services Tax (GST) across India, effective July 2017 is the biggest reforms since Independence and is a very significant step in the field of Indirect Tax reforms in India.

To ensure quick and hassle free movement of goods across India, the 'Check Posts' across the country were abolished.

The GST law provides for the document known as 'e-Way Bill', which is to be carried by the person in charge of conveyance.

The document is to be generated electronically and for this purpose, a web based solution has been designed and developed.

The 'e-way bill' can be generated by the persons registered under the GST law and also by the persons, who are not registered or not required to be registered under the GST law

# ***OBJECTIVES OF E-WAY BILL***

01

Single way bill for movement of goods across the country

Prevention of Tax Evasion

02

03

Hassle free and tracking of movement of goods

Easier verification of the way bill by the tax officers

04

## ***NO REQUIREMENT OF EWB***

The value of consignment is less than **50,000/-** (except in the case of principal transporting goods for job work to another state, & few notified handicraft goods)

Exempt goods other than de-oiled cake (CTR – 2/2017)

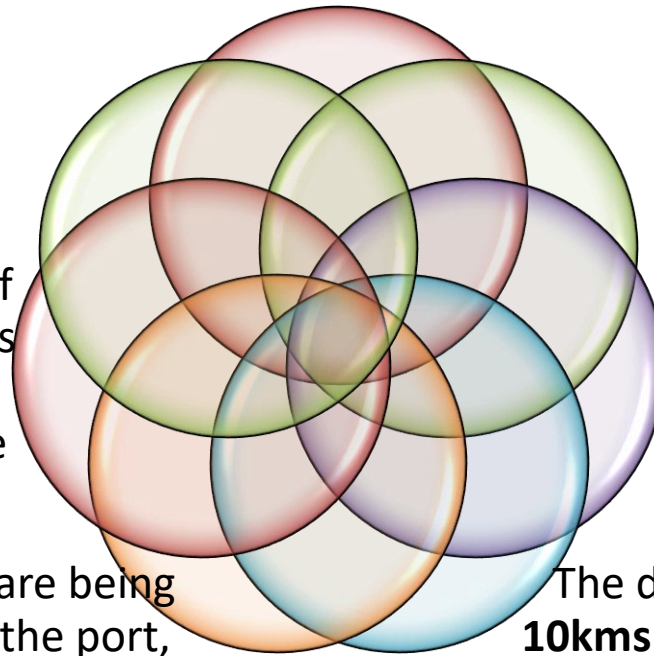
Transport of Specified goods in **Annexure** to Rule 138 – 8 items

in respect of movement of goods within such **areas** as are **notified** under clause (d) of sub-rule (14) of rule 138 of concerned state

Transport of goods in a **non-motorised** conveyance

Where the goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or a container freight station for **clearance by Customs**

The distance is **within 10kms** from consignor to transporter & transporter to consignee (This limit not applicable in case of transport of goods directly by consignor to consignee)



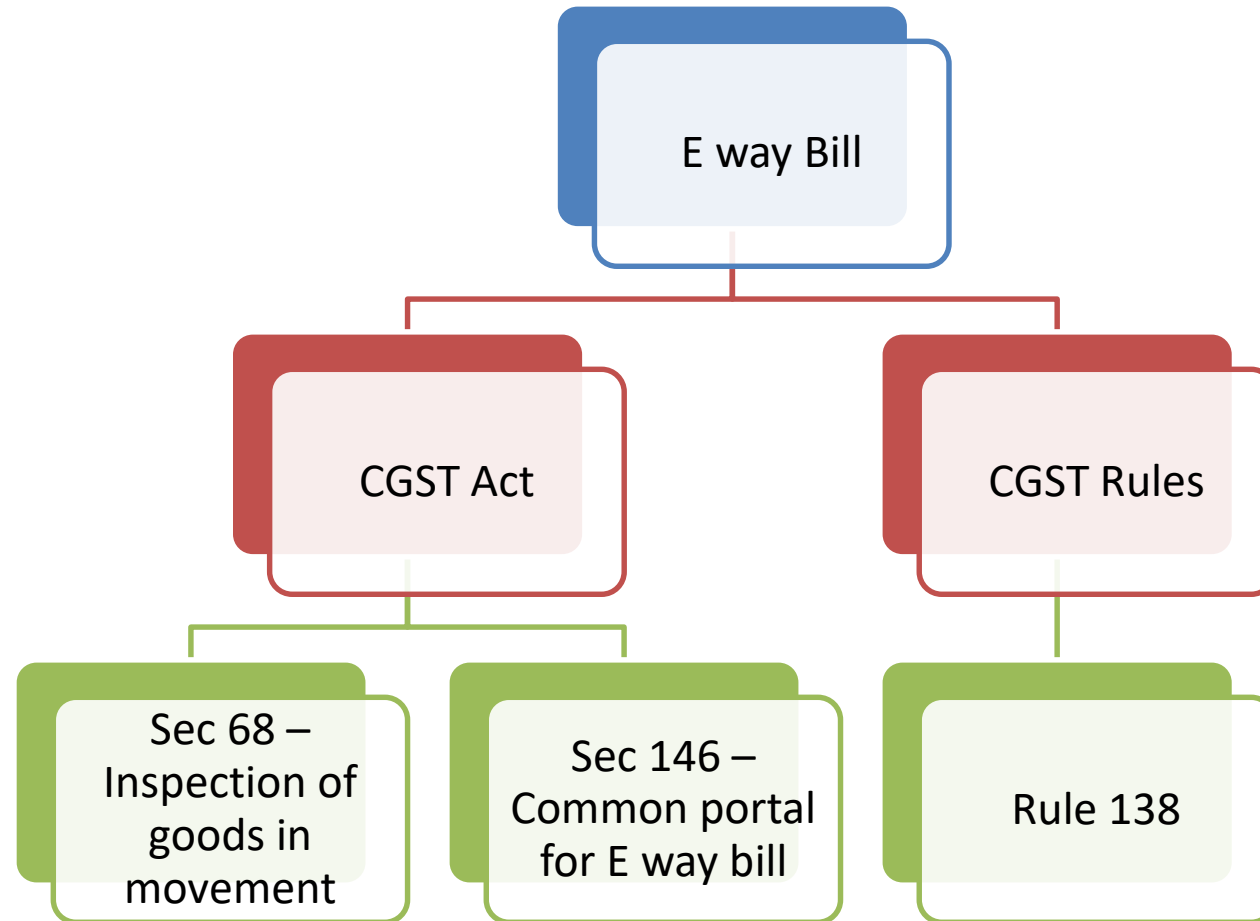


## ***Annexure to rule 138(14) – Exempted List***

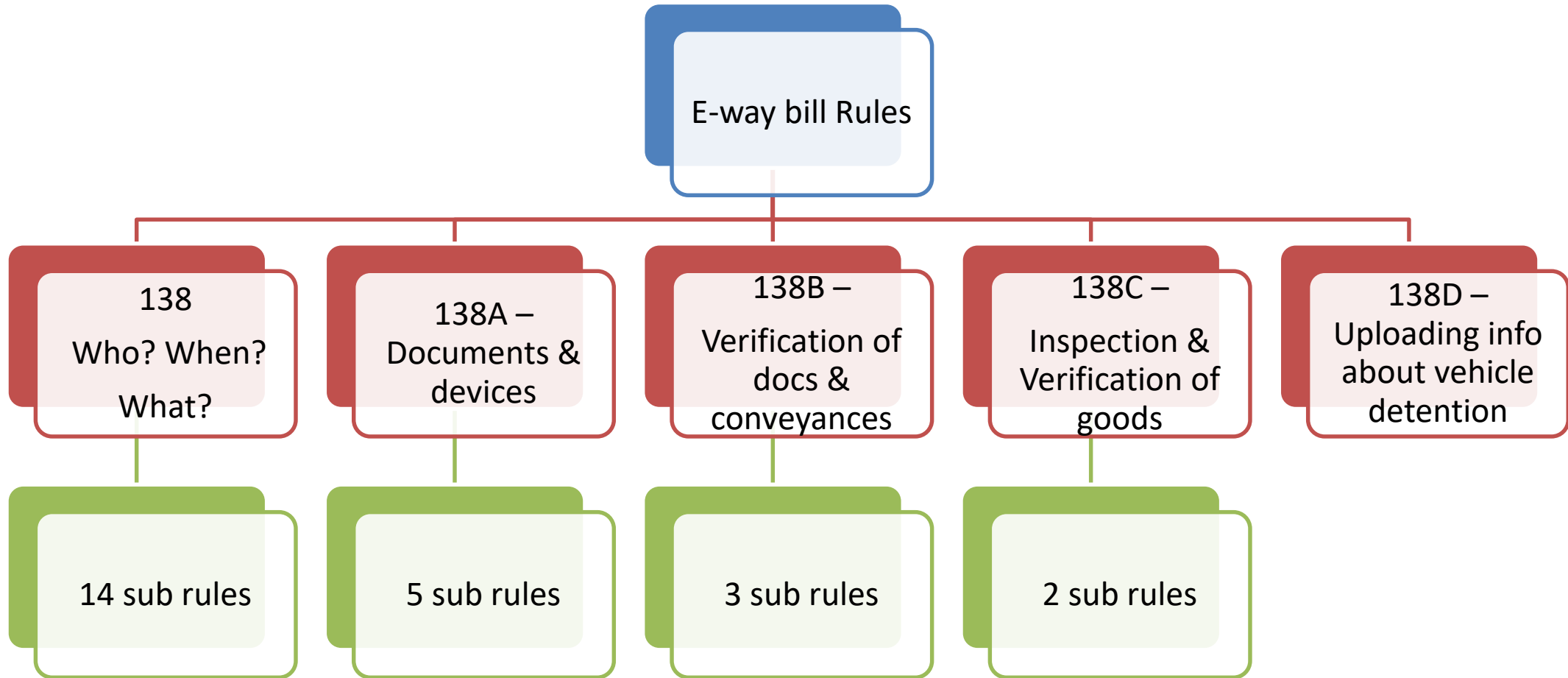
**ANNEXURE**  
**[(See rule 138 (14))]**

<b>S. No.</b>	<b>Description of Goods</b>
<b>(1)</b>	<b>(2)</b>
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

# ***E -WAY BILL PROVISIONS – ACT & RULES***



# ***BIRDS EYE-VIEW OF E-WAY BILL RULES***



## ***WHO SHOULD RAISE SUB RULE 1 - RULE 138***

- Every registered person who causes movement of goods of consignment value exceeding **‘Fifty Thousand Rupees’**



shall, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically. The way bill is to be generated before the commencement of movement

## ***CASES WHEN EWB IS TO BE GENERATED -***

- ✓ Supply; or
- ✓ For reasons **other than supply** – like sales returns; stock transfer; movement for job work, etc or
- ✓ Due to inward supply from unregistered person,

A supply could be any of the following:

- **Sale:** sale of goods in course of business
- **Transfer-** Transfer of stock across branches of the same business
- **Barter/Exchange** - Payment by goods instead of money when purchasing goods
- Any other supplies made without any consideration

## *List of E-Way Bill Form*

FORM	DESCRIPTION
FORM GST EWB-01	E-way Bill Form
FORM GST EWB-02	Consolidated e-way bill form to be generated by transporter
FORM GST EWB-03	Inspection report to be filled up by proper officer.
FORM GST EWB-04	Form to upload details by transporter, if vehicle detained for more than 30 minutes

Form GST EWB-01	<ul style="list-style-type: none"><li>• Part A Details of consignment</li><li>• Part B Transporter / Conveyance Details</li></ul>
Form GST EWB-03	<ul style="list-style-type: none"><li>• Part A Summary Report</li><li>• Part B Final Report</li></ul>



Government of India

## e-Way Bill



QR Code for Scanning

### 1. E-WAY BILL Details

eWay Bill No: 1312 3115 9370

Generated Date: 08/07/2020 12:00 PM

Generated By: 36BGF PS489 9P1Z5

Valid Upto: 09/07/2020

Mode: Road

Approx Distance: 23km

Type: Outward - Supply

Document Details: Tax Invoice - ABC/01 - 08/07/2020

Transaction type: Regular

### 2. Address Details

From

GSTIN : 36BGF PS489 9P1Z5  
Rohit Kumar Singh  
TELANGANA

:: Dispatch From ::  
3043rd Floor Pearl Celestial  
Rajendra Nagar Mandal Hyderabad  
Hyderabad, TELANGANA-500075

To

GSTIN : URP  
Rohit Singh  
TELANGANA

:: Ship To ::  
TELANGANA-500081

### 3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
4910	Books & Books	1.00 NOS	100000.00	6.000+6.000+NE+0.000+0.00

Tot. Tax'ble Amt ₹ 100000.00 CGST Amt ₹ 6000.00 SGST Amt ₹ 6000.00 IGST Amt ₹ 0.00 CESS Amt ₹ 0.00 CESS Non.Advol Amt ₹ 0.00

Other Amt ₹ 0.00 Total Inv.Amt ₹ 112000.00

1. E-Way Bill No
2. Date of Generation
3. Generated by
4. Validity
5. Mode of Transport
6. Distance
7. Type of EWB
8. Document Details
9. Transaction Type

10. Address of Sender and Recipient

11. Details of Goods sent
- a. HSN Code
  - b. Product Name
  - c. QTY & UQC
  - d. Taxable Value
  - e. Tax rate
  - f. Tax Amount
  - g. Total Invoice Value

- **Reasons for Transportation** – Supply, Export or Import, Job Work, Recipient not known, Sales Returns, Exhibition or Fairs, Own Use, Others, etc
- **Transport Document Number** – Goods Receipt Number, Railway Receipt Number or Bill of Lading etc

12. Transporter Details

- a. Transport ID and Name
- b. Transporter Doc No (LR) and Date

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 08/07/2020

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	T809EN5376	Hyderabad	08/07/2020 12:00 PM	36BGFP84899P1Z6	-	-



13. Vehicle Details

- a. Mode
- b. Veh No.
- c. From
- d. Date of Entry
- e. Entered by
- f. Consolidated EWB No
- g. Multi Vehicle Details



## ***Documents to be carried with conveyance***

Invoice or Bill of supply or delivery challan, as the case may be

- Or Invoice reference number generated on portal

A copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner

- RFID mapping may be made compulsory for class of transporters (By a Notn. by Commissioner)

# ***Validity of E-Way Bill***

For each day – 200 Kms and part there of each additional day

Distance – 190 Kms – 1 Day

201 kms – 2 days

- *The period of validity shall be counted from the **time** at which the e-way bill has been generated and shall lapse at 11.59.59 PM of next day.*
- *Example – If E-Way bill is generated at 11.45 AM on 12<sup>th</sup> July, 20 then it shall be valid till 11.59.59 of 13<sup>th</sup> July, 20.*

## ***Acceptance of E-Way bill by the recipient***

- **Acceptance by registered recipient or supplier:** The details of e-way bill generated shall be made available to the recipient or supplier, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- **Deemed Acceptance:** In case, the recipient does not communicate his acceptance or rejection within **seventy-two hours** of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

## ***Updating E-Way Bill + Consolidated EWB -***

### **Change of conveyance? In the course of transit?**

Any transporter or supplier or consignee transferring goods from one conveyance to another in the course of transit shall transfer and further movement of goods, shall update the transport details on the common portal

### **Multiple Consignments in one conveyance? Individual consignments less than Rs.50000/-, but total more than Rs.50000/-**

- **GST EWB-01 already issued:** Transporter shall issue Form GST EWB-02 showing consolidated list of E-Way Bills
- **GST EWB-01 not issued:** Transporter shall first generate Form EWB-01 and then shall issue Form GST EWB-02 showing consolidated list of E-Way Bills

# ***Cancellation of E-Way Bill***

## **E-way Bill and EBN generated, but goods not transported:**

**Cancel E-Way Bill within 24 hours of its generation on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.**

**E-Way Bill Verified:** If E-Way bill verified in transit, it cannot be cancelled

**Extension:** The Commissioner may, extend the validity period of E-Way bill for certain categories of goods.

**After Validity Period:** Under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01

***WHETHER AN E-WAY BILL IS TO BE ISSUED,  
EVEN WHEN THERE IS NO SUPPLY?***

- *Yes. Even if the movement of goods is caused due to reasons others than supply, the e-way bill is required to be issued.*
- *Reasons other than supply include: movement of goods for job-work, Semi-Knock Down (SKD) or complete Knock Down (CKD), recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, supply on approval basis and others etc.*

## ***GENERATING E-WAY BILL IN SPECIFIC CASES***

### **Rejection/ Returns / Damage of Consignment**

- A. In some circumstances, for several reasons, the recipient may reject the shipment. In such instances, the transporter can generate a new e-way bill for “Sales Return”, with the help of the recipient to return the goods to the supplier with all related documents.
- B. In case of Damage of Goods without reaching the recipient, the transporter may generate a way bill with the help of original consignee

# ***CONSEQUENCE OF NON CONFIRMATION OF RULES***

## **Amendment to Sections 129 and 130 of the CGST Act, 2017 (Provisions related to E-Way Bills)-**

The CBIC vide Notification No. 39/2021–Central Tax dated December 21, 2021 notified certain amendments in Section 129 and 130 of the CGST Act, 2017 w.e.f. January 01, 2022

### **A. Amendment to Section 129 - detention, seizure and release of goods and conveyances in transit -**

#### **a. Enhancement of Penalty**

<b>Situation</b>	<b>Taxable Goods</b>	<b>Exempt Goods</b>
<b>When owner comes forward - Sec 129(1)(a)</b>	Penalty equal to 200% of tax payable (earlier penalty – 100% Tax)	Lowest of 2% of the value of goods or Rs. 25,000/- (no change)
<b>When owner does not come forward - Sec 129(1)(b)</b>	Penalty equal to higher of 50% of value of goods or 200% of the tax payable on such goods (earlier penalty – 50% of value of goods)	Lowest of 5% of the value of goods or Rs. 25,000/- (no change)



## ***CONSEQUENCE OF NON CONFIRMATION OF RULES***

### **b. Non release of goods on provisional basis upon execution of bond or security -**

**Section 129(2) has been omitted:** Now the goods seized shall not be released on provisional basis upon execution of a bond and furnishing security and the penalty imposed by the officer will have to be paid in cash by the taxpayer.

### **c. Period of issuance of notice and passing of order under Section 129(3) of the CGST Act:**

The proper officer detaining/seizing the goods, have to issue a notice (GST MOV-07) within 7 days specifying the penalty payable and pass an order (GST MOV-09) within next 7 days after service of such notice (earlier there was no such time limit)

### **d. Opportunity of being heard before determination of penalty –**

No penalty shall be determined without giving opportunity of hearing, where penalty is payable on detention or seizure of goods or conveyance

## ***CONSEQUENCE OF NON CONFIRMATION OF RULES***

### **B. Amendment to Section 130 - confiscation of goods or conveyances and levy of penalty –**

**Section 129 and Section 130 of the CGST Act, 2017 has been delinked.**

- ☐ Prior to amendment, if the person does not pay tax and penalty within 14 days of seizure, the conveyance and goods detained were liable for confiscation as per Section 130
- ☐ But, post current amendment, the goods or conveyance detained or seized shall become liable to be sold or disposed off in the manner prescribed, in case the payment of imposed penalty is not made within 15 days from the date of receipt of copy of the order imposing such penalty.
- ☐ Further, conveyance used for transportation of the goods may be released on payment of penalty or Rs 1 Lakh whichever is less

# ***INTERCEPTION & VERIFICATION***

- RFID readers to be installed at places meant for verification
- Physical verification to be by authorised proper officers
- On receipt of specific information of evasion of tax, physical verification of a specific conveyance ..... after obtaining necessary approval of the Commissioner or an officer authorized by him

A **summary verification report** of every inspection of goods in transit

- with in 24 hours (Part A of FORM GST EWB - 03 ) and Final report
  - With in Seven days of the inspection(Part B of FORM GST EWB - 03

Once physical verification done,

- No further verification in the State
- Unless specific information

## ***WHAT IF DELAY DUE TO INSPECTION?***

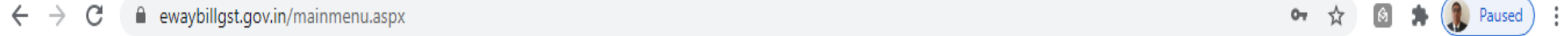
Facility for uploading information regarding detention of vehicle Where a vehicle has been intercepted and detained for a period exceeding thirty minutes: The transporter may upload the said information in FORM GST EWB- 04 on the common portal

### **FORM GST EWB-04** *(See rule 138D)*

#### **Report of detention**

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

# *E-Way Bill Portal – Home Page*



## Goods and Services Tax e - Way Bill System



GSTIN :36BGFPS4899P1Z6 - Name : Rohit Kumar Singh - User : Tax Payer



e-Waybill

Consolidated EWB 

 Reject

Reports

My Masters 

User Management

Registration 

Update

Grievance

## Dash Board for Last 3 Days


EWBs generated  
by me

 EWBs cancelled  
by me

**✖ EWBs rejected by me**

EWBs Gen. by other party on my GSTIN

**✖ My EWBs rejected by other party**

 EWB pending for Part-B updation

07/07/2020 0

07/07/2020 1

07/07/2020 0

07/07/2020 0

07/07/2020 0

07/07/2020 0












 Latest Updates -23/04/2019


### Enhancements in E-Way Bill Form










[View Document](#)












4. Auto calculation of route distance based on DIM code for generation of CUMD

# *E-Way Bill –Main Menu*












	
	e-Waybill
	Consolidated EWB
	Reject
	Reports
	My Masters
	User Management
	Registration
	Update
	Grievance

	e-Waybill
>	Generate New
>	Generate Bulk
>	Update Part B/Vehicle
>	Update Vehicle-Bulk
>	Change to Multivehicle
>	Extend Validity
>	Update EWB Transporter
>	Update EWB Trans.-Bulk
>	Cancel
>	Print EWB






	e-Waybill
	Consolidated EWB
>	Generate New
>	Generate Bulk
>	Re-Generate
>	Print Consolidated EWB
	Reject
	Reports
	My Masters
	User Management
	Registration
	Update
	Grievance






	
	e-Waybill
	Consolidated EWB
	Reject
	Reports
	My Masters
>	Products
>	Clients
>	Suppliers
>	Transporters
>	Bulk Upload
	User Management
	Registration
	Update
	Grievance

# *E-Way Bill –Reports*

	
	e-Waybill
	Consolidated EWB
	Reject
	Reports
	My EWB Reports
	Others EWB Reports
	Master Reports
	Summary Reports
	My Masters
	User Management
	Registration
	Update
	Grievance

	Reports
	My EWB Reports
	› Outward Supplies
	› Inward Supplies
	› CEWB Generated by Me
	› Cancelled EWBs
	› Rej. EWBs by Me
	› Assigned for Transporters
	› Pending for PART-B EWBs
	› Doc No. Info
	› EWB about to Expire

	Reports
	My EWB Reports
	Others EWB Reports
	› Generated by Others
	› Rej. EWBs by Others
	› Ass.to me for Transport
	Master Reports
	Summary Reports

	Reports
	My EWB Reports
	Others EWB Reports
	Master Reports
	› My Masters
	› EWB Masters
	Summary Reports
	› Datewise Activities

## ***E-Way Bill –Other Menus***

 My Masters 



> Products

> Clients

> Suppliers

> Transporters

> Bulk Upload


 User Management 

> Create Sub-User

> Freeze Sub-User

> Update Sub-User

> Change Password

 Registration 



> For SMS

> For Mobile

> For GSP



> For API

> CommonEnrolment

 Update 

> As Transporter/Tax Payer



> My GSTIN from CP

 Grievance 



> Detention Form[EWB-04]





# E-Way Bill –Generate




GSTIN :36BGFPS4899P1Z6 - Name : Rohit Kumar Singh - User : Tax Payer





e- WayBill Entry Form

[  indicates mandatory fields for E-Way Bill and  indicates mandatory fields for GSTR-1]



Transaction Details



Supply Type 




☒ Outward ☐ Inward




Sub Type  

☒ Supply ☐ Export ☐ Job Work ☐ SKD/CKD/Lots ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Others

Document Type  Tax Invoice 

Document No  



Document Date   08/07/2020 


Transaction Type  Regular  


Bill From


Dispatch From


Name

Rohit Kumar Singh  

GSTIN 

36BGFPS4899P1Z6 

State 

TELANGANA 


Address

3043rd FloorPearl Celestial



Rajendra Nagar MandalHyderaba

Place

Hyderabad

Pincode 

500075

TELANGANA  

# E-Way Bill –Generate

Bill To

Ship To

Name

?

🔒

GSTIN

?

State

-State-

▼

Address

Place

Pincode

-State-

▼

?

Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	CGST+ SGST Rate(%)	IGST Rate(%)	CESS Advol Rate(%)	CESS non.Advol. Rate	
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<div><div>-Select-</div><div>▼</div></div>	<div><div>-Selec</div><div>▼</div></div>	<div><div>0</div><div>▼</div></div>	<div><div>0</div><div>▼</div></div>	<div>🗑</div>
<div><div>+</div></div>										
Total Tax'ble Amount	CGST Amount	SGST Amount	IGST Amount	CESS Advol Amount	CESS Non Advol Amount	Other Amount(+/-)	Total Inv. Amount			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			

Transportation Details

Transporter Name

Transporter ID

Approximate Distance (in KM)

Auto Calculated PIN to PIN (in KM)

?

## *E-Way Bill –Generate*

### PART-B

Mode

☒ Road ☐ Rail ☐ Air ☐ Ship

Vehicle Type

☒ Regular ☐ Over Dimensional Cargo

Vehicle No.



Transporter Doc. No. & Date



08/07/2020



Preview

Submit

Exit

# E-Way Bill – Generated sample EWB



Government of India  
e-Way Bill



## 1. E-WAY BILL Details

eWay Bill No: **1312 3115 9370**      Generated Date: **08/07/2020 12:00 PM**      Generated By: **36BGF PS489 9P1Z6**      Valid Upto: **09/07/2020**

Mode: **Road**      Approx Distance: **23km**

Type: **Outward - Supply**      Document Details: **Tax Invoice - ABC/01 - 08/07/2020**      Transaction type: **Regular**

## 2. Address Details

From	To
GSTIN : 36BGF PS489 9P1Z6 Rohit Kumar Singh TELANGANA  :: Dispatch From :: 3043rd Floor Pearl Celestial Rajendra Nagar Mandall Hyderabad Hyderabad, TELANGANA-500075	GSTIN : URP Rohit Singh TELANGANA  :: Ship To ::  , TELANGANA-500081

## 3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
4910	Books & Books	1.00 NOS	100000.00	6.000+6.000+NE+0.000+0.00

Tot. Tax'ble Amt ₹ 100000.00      CGST Amt ₹ 6000.00      SGST Amt ₹ 6000.00      IGST Amt ₹ 0.00      CESS Amt ₹ 0.00      CESS Non.Advol Amt ₹ 0.00

Other Amt ₹ 0.00      Total Inv.Amt ₹ 112000.00

## 4. Transportation Details

Transporter ID & Name :      Transporter Doc. No & Date : **& 08/07/2020**

## 5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	TS09EN5376	Hyderabad	08/07/2020 12:00 PM	36BGFPS4899P1Z6	-	-

# Queries Please



Thank you



# FAQs > Viewing Orders of Unblocking of E-Way Bill Generation Facility

## Unblocking of E-Way Bill Generation Facility

### 1. Why my GSTIN is blocked for E-Way Bill generation facility?

Your GSTIN will be blocked for E-Way Bill generation facility, in case, you have failed to file Form GSTR-3B return for last two or more consecutive tax periods.

### 2. How can my E-Way Bill generation facility be unblocked?

Your E-Way Bill generation facility would be automatically unblocked on the EWB Portal when you file your GSTR-3B Return and the default in Return filing reduces to less than two tax periods. You may also file an offline/ manual request for unblocking of E-Way Bill generation facility with your jurisdictional tax officer.

### 3. How can I submit application for unblocking of E-Way Bill generation facility?

You can submit application for unblocking of an E-Way Bill generation facility through an offline/ manual request, citing the grounds why your facility should be un-blocked along with the required documents to your Jurisdictional Tax Official. Once the request is received, Tax official will dispose the application through Back Office GST Portal and issue order online.

## Viewing Orders

### 4. Where can I view the status of order issued by Tax Official on my application for Unblocking of E-Way Bill generation facility?

In case, the order for rejection/acceptance of the unblocking request made by the taxpayer is issued, Email and SMS of acceptance/ rejection of order will be sent to taxpayer on their registered email id and mobile number. Such orders can be seen by the taxpayer after login to the GST Portal. Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility.

Click [here](#) to know more about viewing orders issued by the Tax Official.

### 5. What are the steps to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility?

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility. Also, intimation of acceptance/ rejection order will be sent to taxpayer on the registered email id and mobile number.

Dashboard > View Additional Notices and Orders > Case Details				
Case ID AD071019000039H	GSTIN/Temp ID 07ALYPD6528P2Z6	Legal Name Gyanendra Prakash Dwivedi	Status Order of Acceptance Issued	
ORDERS	Order Number ZA071019000198S	Order Type <a href="#">Acceptance Order on application for unblocking of the E-waybill generation facility</a>	Order Issue Date 11-10-2019	Download Attachment <a href="#">R1 GST Servicesweb 24112016.pdf</a>

Click [here](#) to know more about viewing orders issued by the Tax Official.

### 6. What is the duration for which unblocking of an E-Way Bill generation facility, as per order of Tax Official, is valid?

Unblocking of an E-Way Bill generation facility is valid upto the period indicated by the Tax Official in his/her order.

# Notification to Taxpayer

## 7. How will I get to know if my E-Way Bill generation facility has been blocked?

GST Portal will send SMS/ Email at the registered mobile number/ email id of the taxpayer whose E-Way Bill generation facility has been blocked. Also during such period, you or any other user will not be able to generate E Way Bill (either as consignor or consignee) against the blocked GSTIN.

## 8. How will I be notified for any action taken by Tax Official on my application for unblocking of E-Way Bill generation facility?

After the Tax Official issues online Order in respect of your request for unblocking of the E-Way Bill generation facility (irrespective of Acceptance/Rejection), the copy of the said order is made available at Taxpayer's login. Also, an Email and SMS will be sent to the taxpayer on the registered email id and mobile number.

## 9. Will I receive any reminder before the expiry of my validity period as indicated in unblocking order?

Yes, the GST Portal will send reminder mail and SMS before the expiry of validity period as indicated in unblocking order and filing of returns within time to avoid unblocking of E-Way Bill generation facility. This mail is sent 7 days before the date of expiry.

## 10. Why my unblocked E-Way Bill generation facility has been blocked again?

This automatic blocking may happen if the validity period as given by Tax Official has expired and taxpayer has failed to file GSTR-3B return for last two or more consecutive tax periods.

## 11. Is it possible to block my E-Way Bill generation facility before the expiry of the validity period?

No, E-Way Bill generation facility will not be blocked before the expiry of the validity period. However, E-Way Bill System will automatically 'Block' the Taxpayer post the expiry of the validity period. This automatic blocking will be done, if the extended period as given by Tax Official has expired and taxpayer has failed to file Form GSTR-3B return for last two or more consecutive tax periods.

# Application Statuses

## 12. What are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility?

Listed below are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility:

1. **Order Generation Enqueue** - When Order generation is pending with Tax Official
2. **Order of Acceptance Issued** - When Order is generated by Tax Official for acceptance of unblocking of E-Way Bill generation facility request of taxpayer
3. **Order of Rejection Issued** - When Order is generated by Tax Official for rejection of unblocking of E-Way Bill generation facility request of taxpayer



# Manual > Importing Invoice-details Declared in e-Way Bill System into Form GSTR-1

## How can I import invoice-details, declared in e-Way Bill System, into Form GSTR-1?

To import invoice-details, declared in e-Way Bill System, into Form GSTR-1; perform following steps:

1. [Login at GST Portal, navigate to GSTR-1 page of the selected tax period and generate GSTR-1 Summary](#)

2. Import invoices, declared in e-Way Bill System, into the following tiles of the generated GSTR-1 Summary page:

- I. [4A, 4B, 4C, 6B, 6C - B2B Invoices](#) (To import invoice-details for taxable outward supply transactions between registered taxable entities/persons from e-Way Bill System)
- II. [5A, 5B - B2C \(Large\) Invoices](#) (To import invoice-details for taxable outward inter-State supply transactions between a Registered Supplier and an Unregistered Buyer, where the invoice value is more than Rs 2.5 lakh, from e-Way Bill System)
- III. [6A - Exports Invoices](#) (To import invoice-details for supplies exported, from e-Way Bill System)
- IV. [7 - B2C Others](#) (To import invoice-details for taxable outwards supplies to a customer where invoice value is less than Rs. 2.5 lakh and all intra state supplies to unregistered customers, from e-Way Bill System)
- V. [12 - HSN-wise-summary of Outward Supplies](#) (To download the summarized HSN-wise invoice-details of all outward supplies)

[Click each hyperlink to know more.](#)

DashboardServicesGST LawSearch TaxpayerHelpe-Way Bill System

Dashboard > Returns > GSTR1English

GSTR-1 - Details of outward supplies of goods or services

GSTIN - 08AACCS8796G1ZR  
FY - 2018-19

Legal Name - MxWeb Infotech48  
Return Period - November

Trade Name - GSTN  
Status - Not Filed

Due Date - 11/12/2018

The summary displayed as on 07/01/2019 10:48:53.For update click on Generate GSTR1 summary

GSTR-1 - Invoice Details

4A, 4B, 4C, 6B, 6C - B2B Invoices1

5A, 5B - B2C (Large) Invoices0

9B - Credit / Debit Notes (Registered)0

9B - Credit / Debit Notes (Unregistered)0

6A - Exports Invoices0

9A - Amended B2B Invoices0

Total Value  
₹ 48,063.96  
Total Tax Liability  
₹ 2,417.64  
"Total tax liability" includes tax payable by

Total Taxable Value  
₹ 45,646.32

IMPORT EWB DATA

Total Value  
₹ 0.00  
Total Tax Liability  
₹ 0.00

Total Taxable Value  
₹ 0.00

IMPORT EWB DATA

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

Total Value  
₹ 0.00  
Total Tax Liability  
₹ 0.00

Total Taxable Value  
₹ 0.00

Total Value  
₹ 0.00  
Total Tax Liability  
₹ 0.00

Total Taxable Value  
₹ 0.00

9A - Amended B2C ( Large ) Invoices 0	
Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

9A - Amended Exports Invoices 0	
Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

9C - Amended Credit/Debit Notes (Registered) 0	
Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

9C - Amended Credit/Debit Notes (Unregistered) 0	
Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

GSTR-1 - Other Details

7 - B2C (Others) 0	
Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

8A, 8B, 8C, 8D - Nil Rated Supplies 0	
Total Nil Amt	Total Exempted Amt
₹ 0.00	₹ 0.00
Total Non-GST Amt	
₹ 0.00	

11A(1), 11A(2) - Tax Liability (Advances Received) 0	
Gross Advance Received	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

11B(1), 11B(2) - Adjustment of Advances 0	
Gross Advance Adjusted	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

12 - HSN-wise summary of outward supplies 0	
Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	
IMPORT EWB DATA ⓘ	

13 - Documents Issued 0	
Total Docs	Cancelled Docs
0	0
Net Issued Docs	
0	

11A - Amended Tax Liability (Advance Received) 0	
Gross Advance Received	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

11B - Amendment of Adjustment of Advances 0	
Gross Advance Adjusted	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

10 - Amended B2C(Others) 0	
Total Taxable Value	
₹ 0.00	
Total Tax Liability	
₹ 0.00	

GENERATE GSTR1 SUMMARY

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.



To import B2B EWB invoices in the Form GSTR-1, perform following steps:

1. Click the **IMPORT EWB DATA** button in the "4A, 4B, 4C, 6B, 6C - B2B Invoices" tile.

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

GSTR-1 - Invoice Details

4A, 4B, 4C, 6B, 6C - B2B Invoices1

Total Value

₹ 48,063.96

Total Taxable Value

₹ 45,646.32

Total Tax Liability

₹ 2,417.64

To import EWB data into B2B Section / recipient

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value

₹ 0.00

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

Important Notice: If the invoices are more than 500 . Please check [here](#)

2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

- 2a. [If the number of invoices are less than or equal to 50](#)
- 2b. [If the number of invoices are more than 50 but less than or equal to 500](#)
- 2c. [If the number of invoices are more than 500](#)

2a. If the number of B2B EWB invoices are less than or equal to 50

If the number of invoices are less than or equal to 50, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

Dashboards>ReturnsEWBGSTR-1

English

E-Way Bill B2B Invoices

Online Upload Of E-Way Bill Invoices

Select All

GST-1145-1819

07AAACH0566P1ZB

15-11-2018

HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD

Delhi

48,000.00

GST-1147-1819

03AAAF7428C1Z2

15-11-2018

CHOICE

Punjab

1,38,905.00

BACK

IMPORT

DOWNLOAD

2a(i). If required, click the **DOWNLOAD** button to download the invoices in CSV format or go to step 2a(ii) to import the data.

## E-Way Bill B2B Invoices ⓘ



## Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD

b2b.csv



2a(ii). Select all the invoices by selecting the **All** selection box or select the selection boxes against the invoices to be imported. As you make your selection, the "IMPORT" button gets enabled. Click the **IMPORT** button.

## E-Way Bill B2B Invoices ⓘ



## Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input checked="" type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD

2a(iii). An Information popup is displayed. Click the **OK** button.



## Information

Selected Invoices will overwrite existing GSTR1 data with same invoice number.  
Do you want to proceed?

CANCEL

OK

2a(iv). A Success popup is displayed. Click the **CLOSE** button.



## Success

Your request for importing of EWB invoices has been submitted successfully. It may take few minutes to process. Processing status can be seen below after clicking the refresh button

CLOSE

2a(v). After a few minutes, click the refresh button on the top and processing Status gets displayed in the "Import History" table.

Dashboard > Returns > EWBGSTR-1 English

E-Way Bill B2B Invoices 🔄

Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK IMPORT DOWNLOAD

Import History

Date	Time	Reference id	Status	Error Report
07/01/2019	19:49:40	d782772f-e4df-4f3d-abe1-37d03f6ee03c	Processed	NA

**Note:** In case the invoices are processed with error, error report gets generated in JSON format, which can be viewed in the Offline tool to correct the same. Please click [here](#). to view the step-by-step instructions on how to do this in the "Open Downloaded Error File – GSTR1" section of the Offline Tool Manual.

2a(vi). Click BACK and the imported B2B EWB invoice details would be reflected in the tile.

GSTR-1 - Invoice Details Important Notice: If the invoices are more than 500 . Please check [here](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices 2

Taxable outward supplies made to registered persons (including UIN-holders)

Total Value	Total Taxable Value
₹ 1,01,763.96	₹ 93,646.32
Total Tax Liability	
₹ 8,177.64	

se charge however the same will not be part of

IMPORT EWB DATA ?

5A, 5B - B2C (Large) Invoices 0

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

IMPORT EWB DATA ?

9B - Credit / Debit Notes (Registered) 0

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

2a(vii). Click the tile to cross-check all the processed invoices. The imported B2B EWB invoice would be listed on the top of the "Processed Invoices" list.

Dashboard > Returns > GSTR-1 > B2B

English

GSTIN - 08AAYFA3133A1ZO

Legal Name -

Trade Name - GSTN

FY - 2018-19

Return Period - November

Status - Not Filed

B2B Invoices - Receiver-Wise-Summary

Processed Invoices

Receiver Details	No. of Invoices	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<a href="#">07AAACH0566P1ZB</a>	1	48,000.00	5,760.00	0.00	0.00	0.00
<a href="#">20ABEFS9442F1ZC</a>	1	45,646.32	2,282.32	0.00	0.00	135.32

BACK

ADD DETAILS

2a(viii). To edit the imported B2B EWB processed invoice, click its hyperlink in the "Receiver Details" column.

B2B Invoices - Receiver-Wise-Summary

Processed Invoices

Receiver Details	No. of Invoices	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<a href="#">07AAACH0566P1ZB</a>	1	48,000.00	5,760.00	0.00	0.00	0.00
<a href="#">20ABEFS9442F1ZC</a>	1	45,646.32	2,282.32	0.00	0.00	135.32

BACK

ADD DETAILS

2a(ix). The B2B Invoices-Summary page is displayed. Click the Edit button in the "Actions" column or the hyperlink in the "Invoice No." column to make changes to the invoice. To know how to do this, click [here](#).

Dashboard > Returns > GSTR-1 > B2B

English

B2B Invoices - Summary

Uploaded by Taxpayer

Uploaded by Receiver

Modified by Receiver

Rejected by Receiver

Processed Invoices

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
<a href="#">GST-1145-1819</a>	15/11/2018	53,760.00	48,000.00	5,760.00	0.00	0.00	0.00	<div><div>Edit</div><div></div></div>

BACK

ADD DETAILS

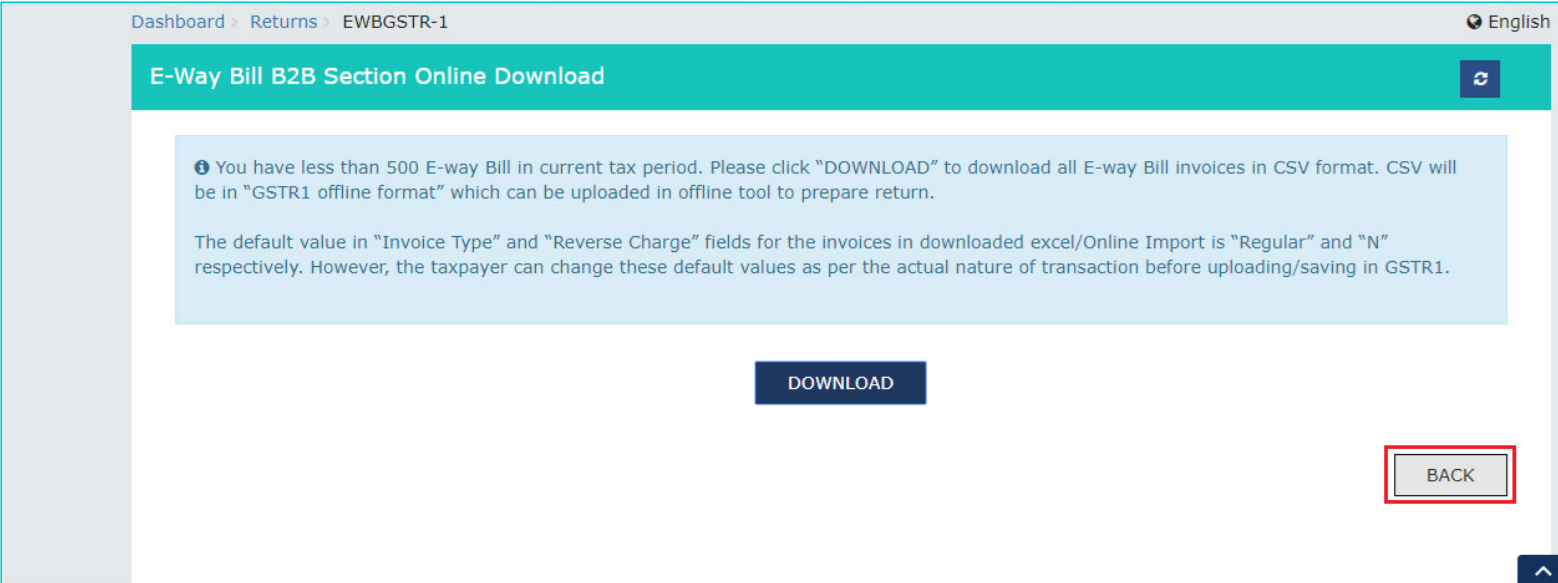
**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

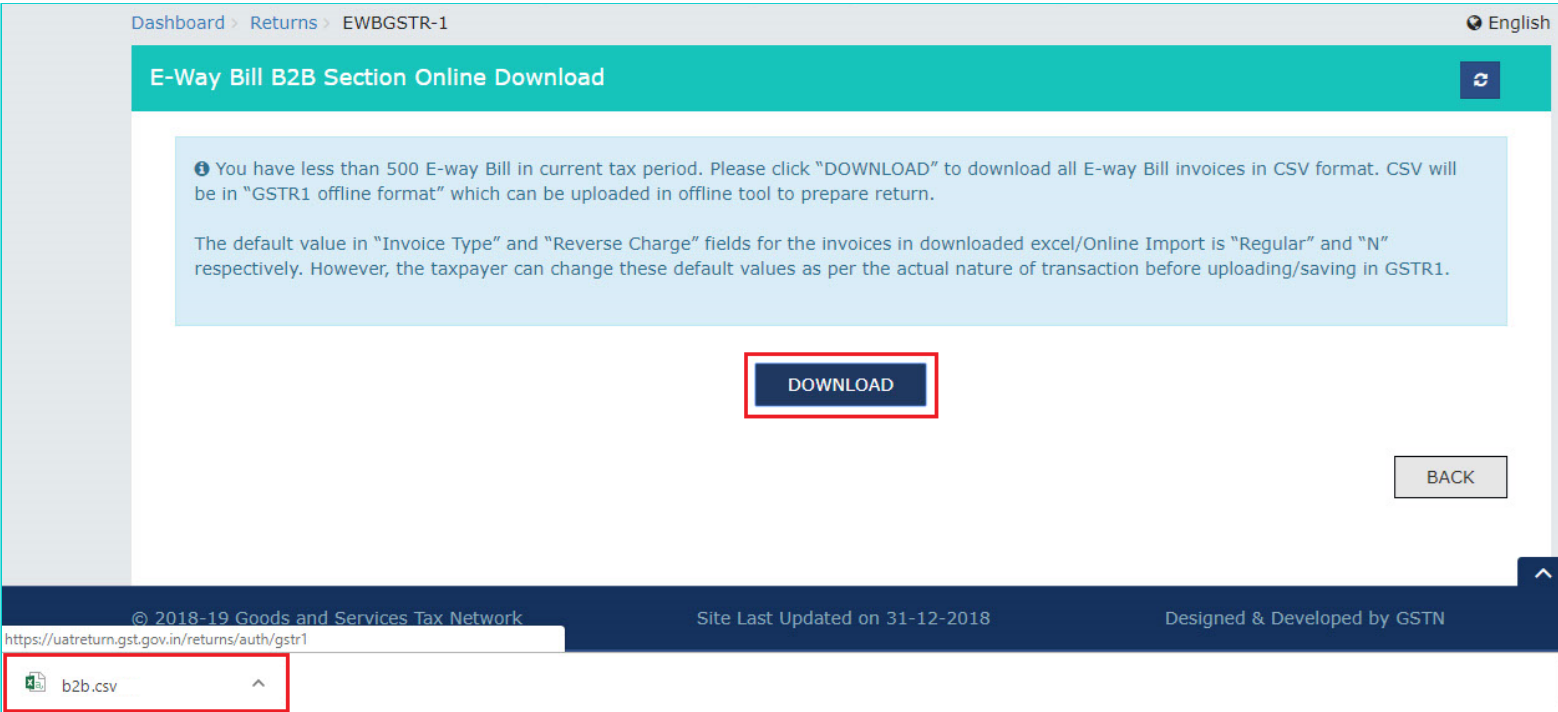
2b. If the number of B2B EWB invoices are more than 50 but less than or equal to 500



If the number of invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.



2b(i). Click the **DOWNLOAD** button. A "b2b.csv" file gets downloaded as shown below.



2b(ii). To view the downloaded B2B EWB invoices, click on the downloaded **b2b.csv** sheet to open it. To upload these B2B EWB invoices using the offline utility, please follow the steps mentioned [here](#).

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

Clipboard

Font

Alignment

Number

Styles

Cells

Editing

SECURITY WARNING

Some active content has been disabled. Click for more details.

Enable Content

A1

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

## 2c. If the number of B2B EWB invoices are more than 500

If the number of invoices are more than 500, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

Dashboard > Returns > EWBGSTR-1

English

Offline Download for EWB

You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

GENERATE FILE TO DOWNLOAD

BACK

2c(i). Click the **GENERATE FILE TO DOWNLOAD** button.

2c(ii). A message asking you to wait for 20 minutes gets displayed.



## Offline Download for EWB



**i** You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

**i** Your request for generation has been accepted kindly wait for 20 min

GENERATE FILE TO DOWNLOAD

BACK

2c(iii). After 20 minutes, another message is displayed and a download link is also provided below the **GENERATE FILE TO DOWNLOAD** button. Click the link to download a zipped folder containing the B2B EWB invoices in excel format.

## Offline Download for EWB



**i** You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

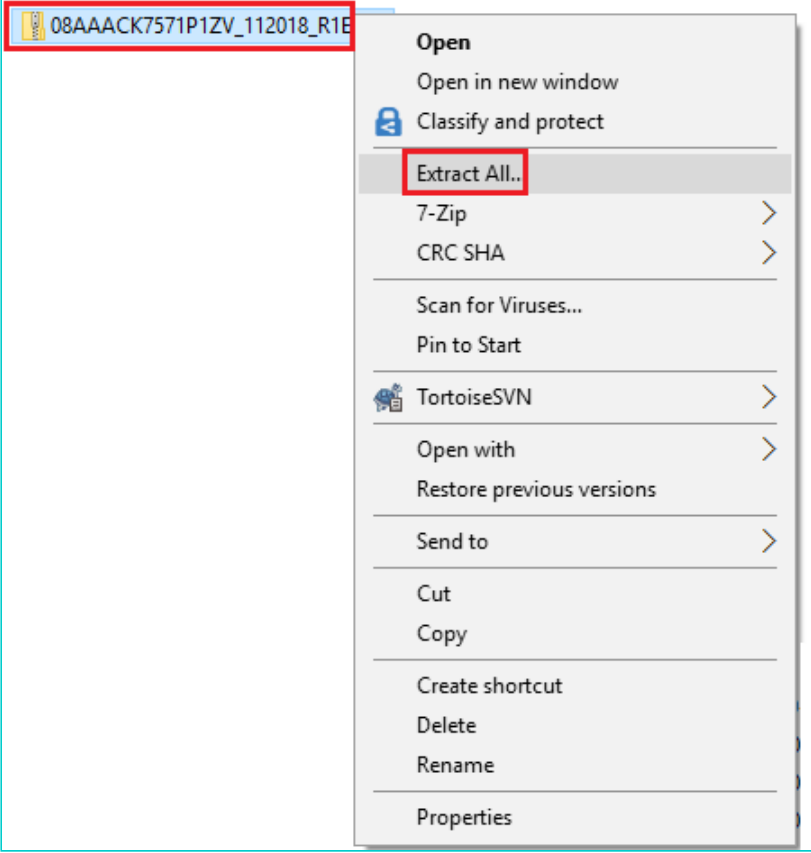
**✓** You have downloaded the file last on 07/01/2019 at 19:35:05. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again

GENERATE FILE TO DOWNLOAD

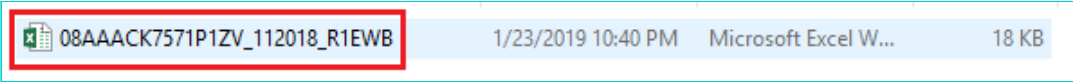
EWBReport.tar.gz

BACK

2c(iv). Right-click on the zipped folder and click **Extract All**.



2c(v) Unzipped Excel File gets displayed. Click it to open it.



2c(vi). The downloaded B2B EWB invoices get displayed. To upload these invoices using the offline utility, follow the steps mentioned [here](#).

08AAACK7571P1ZV\_112018\_R1EWB [Protected View] - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

PROTECTED VIEWBe careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View.

Enable Editing

H18

	A	B	C	D	E	F	G	H	I	J	K		
1													
2													
3													
4	GSTIN/UIN of Recipient	Receiver Name	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Applicable % of Tax Rate	Taxable Value	Cess Amount
6	18ACZPG2595D1Z5	LNG DISTRIBUTO	3N1812094796	16-Nov-18	3024.5	18-Assam	N	Regular		28		1356.76	0
7	18ACZPG2595D1Z5	LNG DISTRIBUTO	3N1812094796	16-Nov-18	3024.5	18-Assam	N	Regular		18		1091.4	0
8	33AANFR9606K1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		28		2215.41	0
9	33AANFR9606K1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		18		385.18	0
10	27AAQHA4661R1ZI	VARDHAMAN AC	3N1812094749	16-Nov-18	381.85	27-Maharashtra	N	Regular		28		298.32	0
11	10AAKFG5572D1ZQ	GOYAL AUTO SP	3N1812094792	16-Nov-18	11887.34	10-Bihar	N	Regular		28		8399.22	0
12	10AAKFG5572D1ZQ	GOYAL AUTO SP	3N1812094792	16-Nov-18	11887.34	10-Bihar	N	Regular		18		963	0
13	33ABXFS7673P1ZW	SOUTHERN MOTI	3N1812094739	16-Nov-18	7244.57	33-Tamil Nadu	N	Regular		28		5659.83	0
14	03AMGPS8226A1ZC	A.S.AUTOMOBILE	4N1804018120	16-Nov-18	1892600.3	03-Punjab	N	Regular		28		1478594	0
15	32AAHFD8596K1ZX	DIYA AUTOMOBILE	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		28		7247.41	0
16	32AAHFD8596K1ZX	DIYA AUTOMOBILE	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		18		5606.61	0
17	06AAPFR2712P1ZQ	RAJIV SYNDICATE	3N1812094787	16-Nov-18	6116.19	06-Haryana	N	Regular		28		4271.94	0
18	06AAPFR2712P1ZQ	RAJIV SYNDICATE	3N1812094787	16-Nov-18	6116.19	06-Haryana	N	Regular		18		549.26	0
19	19ACHPA8919K1Z8	M R AUTO DISTRI	3N1812094793	16-Nov-18	8128.32	19-West Bengal	N	Regular		28		5238.89	0
20	19ACHPA8919K1Z8	M R AUTO DISTRI	3N1812094793	16-Nov-18	8128.32	19-West Bengal	N	Regular		18		1205.53	0
21	03AACFL1684P1Z2	LADIAN MOTORS	4N1804018122	16-Nov-18	946300.16	03-Punjab	N	Regular		28		739297	0
22	07AABFE7846H1ZB	ESS AAY AUTOMOBILE	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		28		65506.33	0
23	07AABFE7846H1ZB	ESS AAY AUTOMOBILE	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		18		42290.75	0

b2b

b2cl

hsn

Ready

**Note:** Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

II. 5A, 5B - B2C (Large) Invoices

To import B2CL EWB invoices in Form GSTR-1, perform the following steps:

- 1. Click the **IMPORT EWB DATA** button in the "5A, 5B - B2C (Large) Invoices" tile.

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

GSTR-1 - Invoice Details

Important Notice: If the invoices are more than 500 . Please check [here](#) [Help](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices2

Total Value  
₹ 1,01,763.96

Total Taxable Value  
₹ 93,646.32

Total Tax Liability  
₹ 8,177.64

liability" includes tax payable by recipient on :

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value  
₹ 0.00

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value  
₹ 0.00

Total Tax Liability  
₹ 0.00

- 2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

- 2a. [If the number of invoices are less than or equal to 50](#)
- 2b. [If the number of invoices are more than 50 but less than or equal to 500](#)
- 2c. [If the number of invoices are more than 500](#)

2a. If the number of invoices are less than or equal to 50

If the number of invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill B2CL Invoices ⓘ

Select All	Invoice No.	Invoice date	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>				
<input type="checkbox"/>	1599	16-11-2018	Madhya Pradesh	2,14,190.01

BACK

IMPORT

DOWNLOAD

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2b. If the number of B2CL EWB invoices are more than 50 but less than or equal to 500

If the number of invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill B2CL Invoices E-Way Bill B2CL Section Online Download ⓘ

ⓘ You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Sale from Bonded WH" fields for the invoices in downloaded excel/Online Import is "N". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

2b(i). Click the **DOWNLOAD** button. A "b2cl.csv" file gets downloaded as shown below.

E-Way Bill B2CL Invoices E-Way Bill B2CL Section Online Download



**i** You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Sale from Bonded WH" fields for the invoices in downloaded excel/Online Import is "N". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

© 2018-19 Goods and Services Tax Network

Site Last Updated on 31-12-2018

Designed & Developed by GSTN

https://uatreturn.gst.gov.in/returns/auth/gstr1

b2cl.csv

2b(ii). To view the downloaded B2CL EWB invoices, click on the downloaded **b2cl.csv** sheet to open it. To upload these B2CL EWB invoices using the offline utility, please follow the steps mentioned [here](#).

Invoice No	Invoice date	Invoice Value	Place of Supply	Applicable Rate	Taxable Value	Cess Amount	E-Commerce	Sale from Bonded WH
1599	#####	252744	23-Madhya Pradesh	18	214190	0	N	
1699	#####	3024.5	18-Assam	28	1091.4	0	N	
1799	#####	3024.5	18-Assam	18	2215.41	0	N	
1899	#####	3290.24	33-Tamil Nadu	28	385.18	0	N	
1999	#####	3290.24	33-Tamil Nadu	28	298.32	0	N	
2599	#####	381.85	27-Maharashtra	18	8399.22	0	N	
3599	#####	11887.34	10-Bihar	28	963	0	N	
4599	#####	11887.34	10-Bihar	28	5659.83	0	N	
5599	#####	7244.57	33-Tamil Nadu	28	1478594	0	N	
6599	#####	1892600	03-Punjab	18	7247.41	0	N	
6599	#####	15892.58	32-Kerala	28	5606.61	0	N	
7599	#####	15892.58	32-Kerala	18	4271.94	0	N	
8599	#####	6116.19	06-Haryana	28	549.26	0	N	
9599	#####	6116.19	06-Haryana	28	5238.89	0	N	
8599	#####	8128.32	19-West Bengal	18	1205.53	0	N	
9591	#####	8128.32	19-West Bengal	28	739297	0	N	
9592	#####	946300.2	03-Punjab	18	65506.33	0	N	
9593	#####	133751.2	07-Delhi	28	42290.75	0	N	
9594	#####	133751.2	07-Delhi	28	3428.8	0	N	
9595	#####	8004.1	27-Maharashtra	18	3063.75	0	N	

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of B2CL EWB invoices are more than 500

If the number of B2CL EWB invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

## Offline Download for EWB



**i** You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

GENERATE FILE TO DOWNLOAD

BACK

**Note:** Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

### III. 6A - Exports Invoices

To import export invoices in Form GSTR-1, perform the following steps:

1. Click the **IMPORT EWB DATA** button in the "6A - Exports Invoices" tile.

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

#### 9B - Credit / Debit Notes (Unregistered)

0

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

#### 6A - Exports Invoices

55

Total Value	Total Taxable Value
₹ 29,20,060.35	₹ 27,63,867.00
Total Tax Liability	
₹ 1,56,193.35	

IMPORT EWB DATA



#### 9A - Amended B2B Invoices

0

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

2. Based on the number of EXP invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

- 2a. [If the number of invoices are less than or equal to 50](#)
- 2b. [If the number of invoices are more than 50 but less than or equal to 500](#)
- 2c. [If the number of invoices are more than 500](#)

#### 2a. If the number of invoices are less than or equal to 50

If the number of EXP invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

E-Way Bill Export Invoices ⓘ				
Select All	Invoice No.	Invoice date	Total Taxable Value (₹)	
<input type="checkbox"/>				
<input type="checkbox"/>	G-547	01-03-2019	50,000.00	
<input type="checkbox"/>	G-552	01-03-2019	50,000.00	
<input type="checkbox"/>	G-551	01-03-2019	50,000.00	
<input type="checkbox"/>	G-487	01-03-2019	2,50,566.00	
<input type="checkbox"/>	G-550	01-03-2019	50,000.00	
<input type="checkbox"/>	G-549	01-03-2019	50,283.00	
<input type="checkbox"/>	G-548	01-03-2019	50,283.00	
				<div>BACKDOWNLOAD</div>

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2b. If the number of EXP invoices are more than 50 but less than or equal to 500

If the number of EXP invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.

Dashboard > Returns > EWBGSTR-1		English
E-Way Bill Export Section Online Download ⓘ		
<div><div><div><div> ⓘ You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.</div><div>The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.</div></div></div></div>		
		<div>DOWNLOAD</div> <div>BACK</div>

2b(i). Click the **DOWNLOAD** button. A "exp.csv" file gets downloaded as shown below.

E-Way Bill Export Section Online Download



**i** You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

BACK

2b(ii). To view the downloaded invoices, click on the downloaded **exp.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).

exp.csv - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

ClipboardFontAlignmentNumberStylesCells

SECURITY WARNING Some active content has been disabled. Click for more details. Enable Content

A1Export Type

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Export Type	Invoice No	Invoice date	Invoice Val	Port Code	Shipping	Shipping	Rate	Applicable	Taxable V	Cess Amount							
2	WPAY	G-70	01-Mar-19	52797.15				5		50283	0							
3	WPAY	G-71	01-Mar-19	52797.15				5		50283	0							
4	WPAY	G-72	01-Mar-19	52797.15				5		50283	0							
5	WPAY	G-73	01-Mar-19	52797.15				5		50283	0							
6	WPAY	G-74	01-Mar-19	52797.15				5		50283	0							
7	WPAY	G-75	01-Mar-19	52797.15				5		50283	0							
8	WPAY	G-76	01-Mar-19	52797.15				5		50283	0							
9	WPAY	G-77	01-Mar-19	52797.15				5		50283	0							
10	WPAY	G-78	01-Mar-19	52797.15				5		50283	0							
11	WPAY	G-79	01-Mar-19	52797.15				5		50283	0							
12	WPAY	G-38	01-Mar-19	52797.15				5		50283	0							
13	WPAY	G-39	01-Mar-19	52797.15				5		50283	0							
14	WPAY	G-60	01-Mar-19	52797.15				5		50283	0							
15	WPAY	G-61	01-Mar-19	52797.15				5		50283	0							
16	WPAY	G-62	01-Mar-19	52797.15				5		50283	0							
17	WPAY	G-63	01-Mar-19	52797.15				5		50283	0							
18	WPAY	G-64	01-Mar-19	52797.15				5		50283	0							
19	WPAY	G-65	01-Mar-19	52797.15				5		50283	0							
20	WPAY	G-66	01-Mar-19	52797.15				5		50283	0							
21	WPAY	G-67	01-Mar-19	52797.15				5		50283	0							

exp

**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of EXP invoices are more than 500

If the number of EXP invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).



Q

The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

[BACK](#)

[Go back to the Main Menu](#)

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

If the number of B2CS invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

## E-Way Bill B2CS Invoices ⓘ



Select All	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>		
<input type="checkbox"/>	Himachal Pradesh	50,000.00

BACK

DOWNLOAD

**Note:** Make sure you duly enter any supply detail, which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

## 2b. If the number of EXP invoices are more than 500

If the number of B2CS invoices are more than 500, perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

**Note:** Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

## V. 12 - HSN-wise-summary of Outward Supplies

To import HSN-wise EWB invoices in the Form GSTR-1, perform the following steps:

1. Click the **IMPORT EWB DATA** button in the "12 - HSN-wise-summary of outward supplies" tile.

**Note:** EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

<b>11B(1), 11B(2) - Adjustment of Advances</b> <b>0</b>	<b>12 - HSN-wise summary of outward supplies</b> <b>0</b>	<b>13 - Documents Issued</b> <b>0</b>																
Gross Advance Adjusted ₹ 0.00 Total Tax Liability ₹ 0.00	<table> <tr> <td>Total Value</td> <td>Total Taxable Value</td> </tr> <tr> <td>₹ 0.00</td> <td>₹ 0.00</td> </tr> <tr> <td>Total Tax Liability</td> <td></td> </tr> <tr> <td>₹ 0.00</td> <td></td> </tr> </table> <div>             To import EWB data into B2B Section  <b>IMPORT EWB DATA</b> ⓘ           </div>	Total Value	Total Taxable Value	₹ 0.00	₹ 0.00	Total Tax Liability		₹ 0.00		<table> <tr> <td>Total Docs</td> <td>Cancelled Docs</td> </tr> <tr> <td>0</td> <td>0</td> </tr> <tr> <td>Net Issued Docs</td> <td></td> </tr> <tr> <td>0</td> <td></td> </tr> </table>	Total Docs	Cancelled Docs	0	0	Net Issued Docs		0	
Total Value	Total Taxable Value																	
₹ 0.00	₹ 0.00																	
Total Tax Liability																		
₹ 0.00																		
Total Docs	Cancelled Docs																	
0	0																	
Net Issued Docs																		
0																		

2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

2a. [If the number of invoices are less than or equal to 50](#)

2b. [If the number of invoices are more than 50 but less than or equal to 500](#)

2c. [If the number of invoices are more than 500](#)

## 2a. If the number of HSN-wise EWB invoices are less than or equal to 50

If the number of HSN-wise EWB invoices are less than or equal to 50, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

E-Way Bill HSN Details



HSN	Description	UQC	Total Quantity	Invoice number	section
6307	LEHANGA	PCS	16	GST-1147-1819	B2B

BACK

DOWNLOAD

2a(i). Click the **DOWNLOAD** button. An "hsn.csv" file gets downloaded as shown below.

DashboardServicesGST LawSearch TaxpayerHelpe-Way Bill System

Dashboard > Returns > EWBGSTR-1English

E-Way Bill HSN Details

HSN	Description	UQC	Total Quantity	Invoice number	section
6307	LEHANGA	PCS	16	GST-1147-1819	B2B

BACKDOWNLOAD

https://uatreturn.gst.gov.in/returns/auth/gstr1

hsn (2).csv210/210 B

Show all

2a(ii). To view the downloaded HSN-wise EWB invoices, click on the downloaded **hsn.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).

PasteClipboard

Calibri11Font

Wrap TextAlignment

ProtectProtection

GeneralNumber

Conditional FormattingFormatting

Format as TableTable

Cell StylesCell Styles

InsertDeleteFormatCells

SumSort & FilterEditing

Find & SelectEditing

Share This FileWebEx

N4

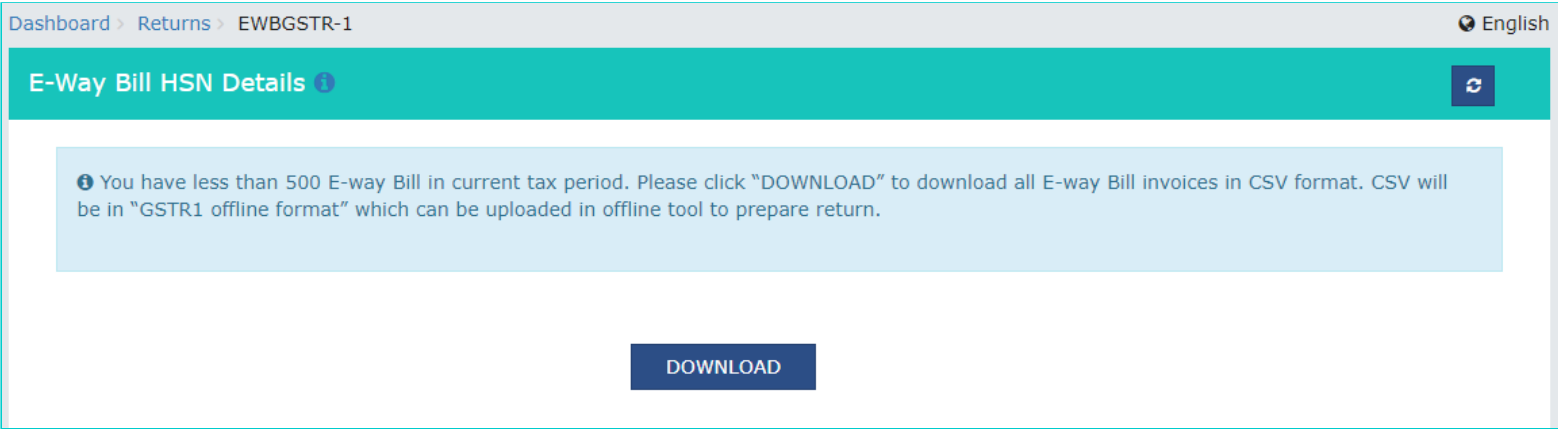
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	HSN	Description	UQC	Total Qty	Total Value	Taxable Value	Integrated Central Tax	State/UT Tax	Cess Amount												
2	6307	Lehanga	PCS	16	1988	8430875	8430875			0											
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
21																					

hsn (2)

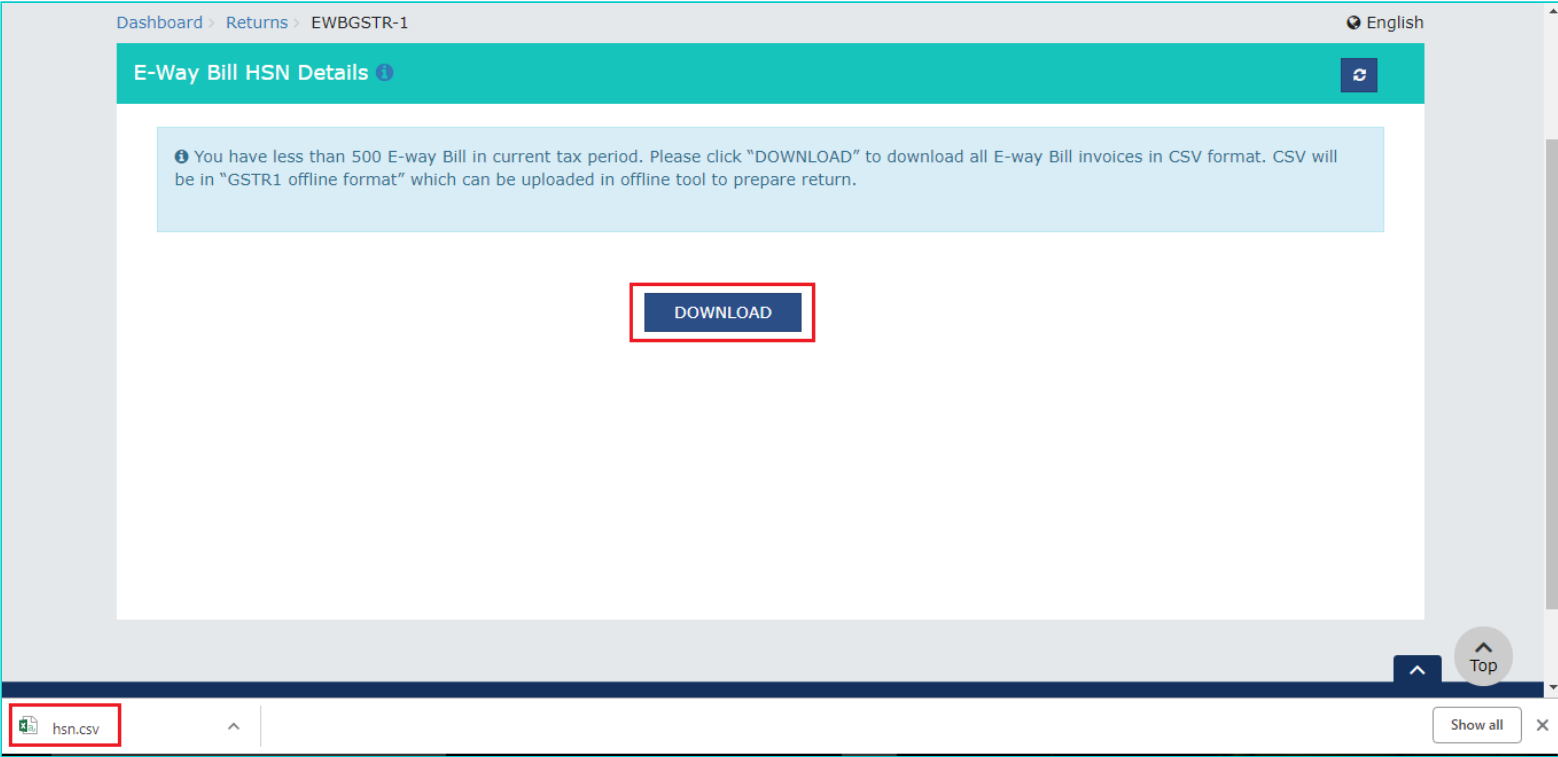
**Note:** Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

2b. If the number of HSN-wise EWB invoices are more than 50 but less than or equal to 500

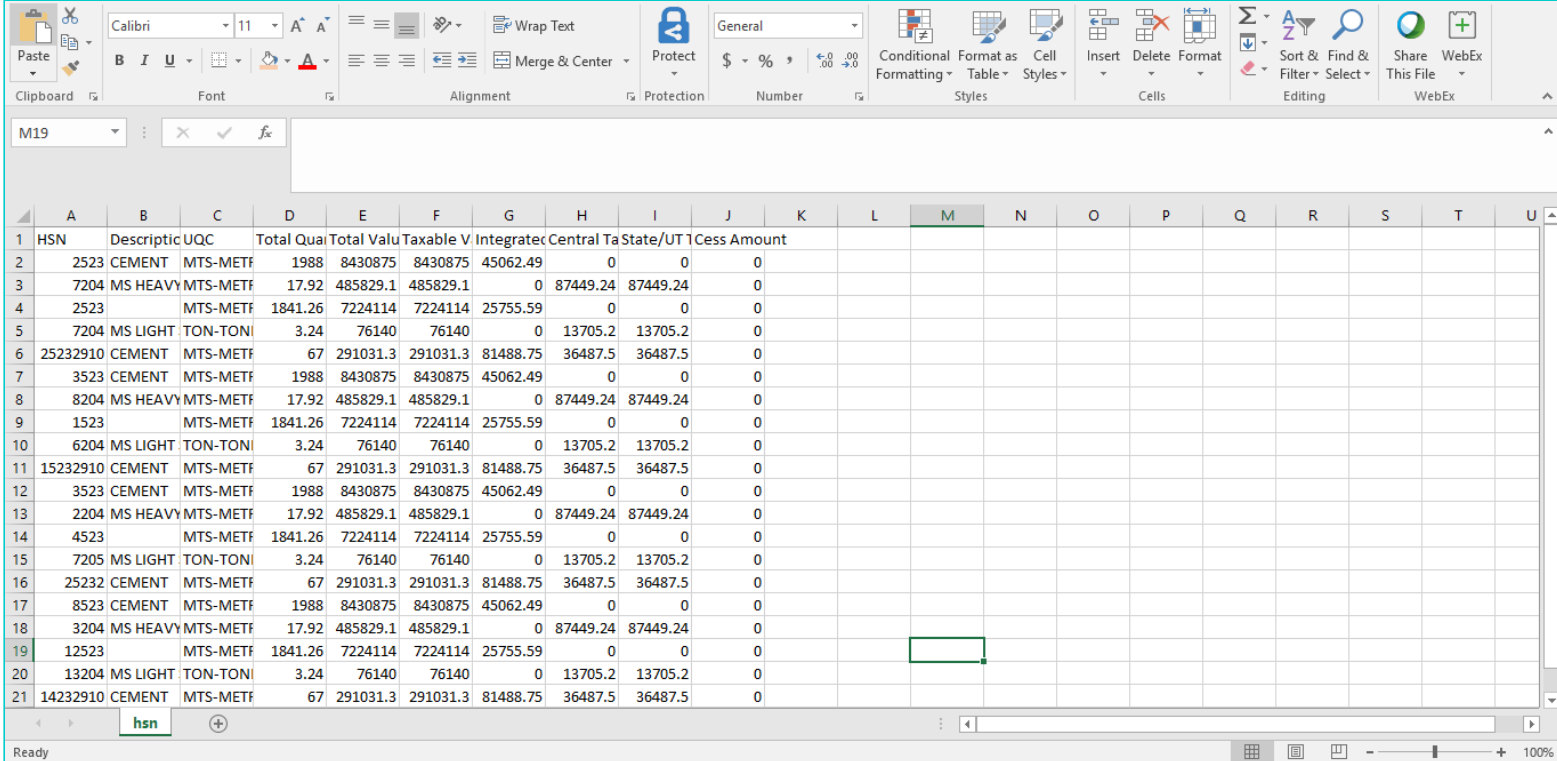
If the number of HSN-wise EWB invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.



2b(i). Click the **DOWNLOAD** button. An "hsn.csv" file gets downloaded as shown below.



2b(ii). To view the downloaded HSN-wise EWB invoices, click on the downloaded **hsn.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).



[Go back to the Main Menu](#)

If the number of HSN-wise EWB invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

**Note:** Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

# GST Returns

**Rohit Kumar Singh**  
**ACA, ACMA, FCS, LLB, DISA (ICAI)**

# **GST Returns**

## **Legal Provisions**



## Important Points for Returns -

### **RECTIFICATION (Sec 39)**

allowed till 30<sup>th</sup> November of following year or date of filing annual return, whichever is earlier

### **NON FILING**

Cancellation of registration for non filing of Returns – Notice is issued in GSTR 3A

### **LATE FEES – NON FILING OF ANNUAL RETURN GSTR 9 (Sec 47)**

Late Fee - Annual Return INR 100 per day for CGST & SGST each subject to a maximum of 0.25 % of the turnover of the State or Union Territory



## GST Returns – Mode of Filing Returns

Sl No	Return filing mechanism
1	GSTN Portal ( <a href="http://www.gst.gov.in">www.gst.gov.in</a> )
2	GST Suvidha Providers (ASP & GSP)
3	Through facilitation centres

# **Section 1**

## **Returns Overview**



# Goods and Services Tax

[Skip to Main Content](#) A+ A-

STAR TELEINFORMATICS

[Dashboard](#) [Services](#) [Notifications & Circulars](#) [Acts & Rules](#) [Downloads](#) [Grievance](#)

[Dashboard](#) > [Returns](#)

English

## File Returns

Financial Year\*

2017-18

Return Filing Period\*

April

SEARCH

\* Indicates Mandatory Fields

**Outward supplies made by the taxpayer**  
GSTR1

**Due Date - 10/05/2017**

[PREPARE ONLINE](#)

[UPLOAD](#)

**Inward supplies received by taxpayer**  
GSTR2

**Due Date - 15/05/2017**

[PREPARE ONLINE](#)

[UPLOAD](#)

**Monthly Return**  
GSTR3

**Due Date - 20/05/2017**

[GENERATE](#)

**Annual Return**  
GSTR9

**Due Date - 31/12/2018**

[PREPARE ONLINE](#)

[UPLOAD](#)

**Creation and Submission of Addendum to GSTR1**  
GSTR1A

**Due Date - 17/05/2017**

[PREPARE ONLINE](#)

[UPLOAD](#)

**Creation & Submission of Periodic TCS Return**  
GSTR8

**Due Date - 10/05/2017**

[PREPARE ONLINE](#)

[UPLOAD](#)

**GSTR-6 - Return for Input Service Distributor**  
GSTR 6

**Due Date - 15/05/2016**

[PREPARE ONLINE](#)

[UPLOAD](#)

**Auto Drafted details**  
(GSTR 2A)

[VIEW](#)

**Return for Non Resident Taxable Person.**  
GSTR 5

**Due Date - 15/05/2016**

[PREPARE ONLINE](#)

[UPLOAD](#)

### Ratna Steels GSTR-

In.No	Amt	GST
-------	-----	-----

### Ratna Steels GSTR-1A

No	Amt	GST
6	1,00,000	18,000

### FORM ITC-1

Super Cars Ltd Eligible ITC

40,500

### Super Cars Ltd GSTR-2

In.No	Value	GST
7	50,000	9,000
8	25,000	4,500
10	50,000	9,000
6	1,00,000	18,000

GSP

### Super Cars Ltd GSTR-1

### FORM GSTR-3

Super Cars Ltd

Monthly Return

Payment

GST

8,910

Aug

20

Ratna steels

Super Cars Ltd

Rev Automobiles

### Inward Supplies Register

No	Qt	Amt	GST
6	100	1,00,000	18,000
8	25	25,000	4,500
10	50	50,000	9,000
Tot	225	2,25,000	40,500

### Books of Super Cars Ltd for July

### Super Cars Ltd GSTR-2

In.No	Value	GST
-------	-------	-----

### FORM ITC-1

Super Cars Ltd Eligible ITC

40,500

6	1,00,000	18,000
---	----------	--------

### Outward Supplies Register

No	Qt	Amt	GST
1	80	88,000	15,840
2	60	66,000	11,880
3	30	33,000	5,940
4	45	49,500	8,910
Tot	215	2,36,500	42,570

# Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



# GST Returns – GSTR 1 and IFF



**Rohit Kumar Singh**  
**ACA, ACMA, FCS, LLB, DISA (ICAI)**

# Agenda Points

**GSTR 1 and IFF – Detailed Analysis**

**Queries and discussion**





# **Invoice Furnishing Facility (Optional)**

**Details of Outward Supplies of goods or services**



# Outward Supplies – Invoice Furnishing Facility (IFF)

## Furnishing of details of outward supplies:

- The registered persons opting for the Scheme would be required to furnish the details of outward supply in FORM GSTR-1 **quarterly**
- **Invoice Furnishing Facility (IFF)**

For each of the **first and second months of a quarter**, the taxpayer shall have facility (**Invoice Furnishing Facility- IFF**) to furnish the details of such outward supplies, between the **1st day of the succeeding month till the 13th day of the succeeding month**. The said details of outward supplies shall, however, not exceed the **value of fifty lakh rupees in each month**. The facility for furnishing IFF for previous month would not be available after 13th of the month.

As a facilitation measure, continuous upload of invoices would also be provided for the registered persons wherein they can save the invoices in IFF from the **1st day of the month till 13th day of the succeeding month**.

The facility of furnishing details of invoices in IFF has been provided so as to allow details of such supplies to be duly reflected in the FORM GSTR-2A and FORM GSTR-2B of the concerned recipient.

# Outward Supplies – Invoice Furnishing Facility (IFF)

- **Invoice Furnishing Facility (IFF) Optional and not Mandatory**

It is important to note that the said facility is **not mandatory** and is **only an optional facility** made available to the registered persons under the QRMP Scheme.

- **Once Invoice reported in IFF need not be reported again in GSTR 1 -**

The details of invoices furnished using the said facility in the first two months **are not required to be furnished again in FORM GSTR-1**. Accordingly, the details of outward supplies made by such a registered person during a quarter shall consist of details of invoices furnished using IFF for each of the first two months and the details of invoices furnished in FORM GSTR-1 for the quarter. **At his option, a registered person may choose to furnish the details of outward supplies made during a quarter in FORM GSTR-1 only, without using the IFF.**

# Selecting Monthly / Quarterly returns

Dashboard

Services

GST Law

Downloads

Search Taxpayer

Help and Taxpayer Facilities

e-Invoice

Registration

Ledgers

Returns

Payments

User Services

Refunds

e-Way Bill System

Returns Dashboard

Track Return Status

ITC Forms

TDS and TCS credit received

Opt-in for Quarterly Return

View Filed Returns

Transition Forms

Annual Return

Tax liabilities and ITC comparison

Commissionerate - State - Telangana Division - 06/07/2019

Financial Year

2020-21

SEARCH

Annual Aggregate Turnover (AATO) for FY 2019-20: <= ₹1.5 Cr. ?

Advisory

Quarter	Selected Frequency	Action	Selection available from	Applicable return due dates			
				Form type	Month 1	Month 2	Month 3
Q4 - Jan-Mar	<input checked="" type="radio"/> Quarterly		5 <sup>th</sup> Dec 2020 to 31 <sup>st</sup> Jan 2021	GSTR - 1/ IFF	13/02/2021	13/03/2021	13/04/2021
				GSTR - 3B	NA	NA	22/04/2021

# Invoice Furnishing Facility

Financial Year \*

2020-21

Period \*

January

SEARCH

## Details of outward supplies of goods or services

Invoice Furnishing Facility

Optional

Status- Filed

VIEW

DOWNLOAD

## Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

## Auto - drafted ITC Statement

GSTR2B

VIEW



DOWNLOAD

# Invoice Furnishing Facility

## IFF - Invoice Details

**\*\* Important Notice:** If the invoices are more than 500 , Please check [here](#)

[HELP](#)  [Help](#)

 The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank  in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

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

Total Value	Total Taxable Value
₹ -	₹ -
Total Tax Liability	
₹ -	

filing of GSTR-3.

[IMPORT EWB DATA](#)



### 9B - Credit / Debit Notes (Registered)

Total Taxable Value	Total Tax Liability
₹ -	₹ -

### 9A - Amended B2B Invoices

Total Value	Total Taxable Value
₹ -	₹ -
Total Tax Liability	
₹ -	

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

Total Taxable Value	Total Tax Liability
₹ -	₹ -

# GSTR 1

**Details of Outward Supplies of goods or services**



# Return Dashboard

[Dashboard](#) > Returns

English

## File Returns

MS.

• Indicates Mandatory Fields

Financial Year•

Quarter•

Period•

2021-22



Quarter 4 (Jan - Mar)



January



SEARCH



# Return Dashboard

## Details of outward supplies of goods or services

GSTR1

Status- **Filed**

VIEW

DOWNLOAD

## Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

## Auto - drafted ITC Statement for the month

GSTR2B

VIEW

DOWNLOAD

## Auto - drafted ITC Statement for the quarter

GSTR-2B

Quarterly View

VIEW

DOWNLOAD

## Monthly Return

GSTR-3B

Due Date - **20/01/2022**

PREPARE ONLINE

PREPARE OFFLINE

# GSTR 1 Return Dashboard

**GSTR-1 - Details of outward supplies of goods or services**

E-INVOICE ADVISORY

HELP ?

Indicates Mandatory Fields

Due Date - 11/01/2022

ADD RECORD DETAILS

<div><div>4A, 4B, 6B, 6C - B2B Invoices</div><div><div>✓</div>0</div></div>	<div><div>5A - B2C (Large) Invoices</div><div><div>✓</div>0</div></div>	<div><div>6A - Exports Invoices</div><div><div>✓</div>0</div></div>	<div><div>7 - B2C (Others)</div><div><div>✓</div>3</div></div>
<div><div>8A, 8B, 8C, 8D - Nil Rated Supplies</div><div><div>✓</div>1</div></div>	<div><div>9B - Credit / Debit Notes (Registered)</div><div><div>✓</div>0</div></div>	<div><div>9B - Credit / Debit Notes (Unregistered)</div><div><div>✓</div>0</div></div>	<div><div>11A(1), 11A(2) - Tax Liability (Advances Received)</div><div><div>✓</div>0</div></div>
<div><div>11B(1), 11B(2) - Adjustment of Advances</div><div><div>✓</div>0</div></div>	<div><div>12 - HSN-wise summary of outward supplies</div><div><div>✓</div>5</div></div>	<div><div>13 - Documents Issued</div><div><div>✓</div>4</div></div>	

# GSTR 1 Return Dashboard

AMEND RECORD DETAILS

Details of Outward Supplies to a registered person of earlier tax periods

<div>9A - Amended B2B Invoices</div> <div>✓ 0</div>	<div>9A - Amended B2C (Large) Invoices</div> <div>✓ 0</div>	<div>9A - Amended Exports Invoices</div> <div>✓ 0</div>	<div>9C - Amended Credit/Debit Notes (Registered)</div> <div>✓ 0</div>
<div>9C - Amended Credit/Debit Notes (Unregistered)</div> <div>✓ 0</div>	<div>10 - Amended B2C(Others)</div> <div>✓ 0</div>	<div>11A - Amended Tax Liability (Advances Received)</div> <div>✓ 0</div>	<div>11B - Amendment of Adjustment of Advances</div> <div>✓ 0</div>

**i** The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

# GSTR 1 – Return break up

Table No	Details to be furnished
4	Taxable Outward Supply to Registered Persons (Including UIN-Holders)
5	Taxable outward inter-State supplies to un-registered persons, invoice value > Rs 1 lakh
6	Zero rated supplies and Deemed Exports
7	Taxable supplies to unregistered persons
8	Nil rated, exempted and non GST outward supplies
9	Amendments to taxable outward supply details furnished in returns for earlier tax periods
10	Amendments to taxable outward supplies to unregistered persons
11	Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period
12	HSN-wise summary of outward supplies
13	Documents issued during the tax period
14	Supplies made thru E-Com operators
15	Supplies U/s 9(5)

# GSTR 1 – Sec 37 – Details of Outward Supplies

## A.) Invoice details of all outward supply of goods or services or both

Registered Person	All inter / Intra State
Unregistered person	Inter state Supply > Rs 1 lac

## B.) Consolidated details of all-

Unregistered person	Intra state supplies for each rate of tax
Unregistered person	State wise inter state supplies < Rs 1 Lac for each rate of tax

## C) Debit and credit notes

## D) Zero rated supplies and deemed exports

Zero rated supplies, deemed exports

## E) Tax Liability on advances received

Tax liability arising on receipt of consideration for which invoices have not been issued

## F) Advance adjustments

Adjustment of tax liability for tax already paid on advance receipt of consideration

# GSTR 1 – Sec 37 – Details of Outward Supplies

## G) Nil rated, exempted and Non GST supplies

Supplies on which rate of tax is NIL or exempt supplies or transactions which are out of the purview of GST

## H) HSN Summary

HSN wise summary of goods/ services supplied during the period

## I) List of documents issued

Details of various documents issued by the tax payer such as- invoice, debit/ credit notes, receipt voucher, payment voucher, refund voucher, delivery challan for job work, etc.

# GSTR 1 – Rules for Reporting of Taxable Invoices

## B2B

Taxable Transaction between two GST Registered Parties (charging GST)

In GSTR 1 - reported invoice-wise

No limit on any value (even for Re 1)

Details of this table gets auto populated in GSTR 2A

## B2C

### INTERSTATE

- 1.  $0 < \text{Invoice} \leq 1 \text{ Lac}$   
Consolidated Data
  - a. State-wise*
  - b. Rate-wise*
- 2.  $\text{Invoice} > 1 \text{ lac}$   
Invoice wise details

### INTRASTATE

- Consolidate for all invoices irrespective of the invoice value on the basis of each rate of tax.

# GSTR 1 – Sec 37 – Illustration for Classification

Seller	Seller (REG) Loc	Buyer	Buyer Loc	Buyer Cat	Inv No	Inv Date	Inv Value	Category
A	WB	B	WB	Registered	1	04-05-2024	10,000	B2B
A	WB	C	TG	Unregistered	2	04-05-2024	95,000	B2CS
A	WB	D	TN	Unregistered	3	04-05-2024	1,05,000	B2CL
A	WB	E	Odisha	Registered	4	04-05-2024	10	B2B
A	WB	F	WB	Unregistered	5	04-05-2024	2,00,000	B2CS
A	WB	G	Odisha	Unregistered	6	04-05-2024	25,000	B2CS
A	WB	H	Odisha	Unregistered	7	04-05-2024	92,000	B2CS
A	WB	I	Bihar	Registered	8	04-05-2024	25,000	B2B
A	WB	J	TN	Registered	9	04-05-2024	6,00,000	B2B
A	WB	K	WB	Unregistered	10	04-05-2024	15,000	B2CS
A	WB	L	Kerala	Unregistered	11	04-05-2024	1,10,000	B2CL

Rule 1	Buyer Registered or URD
Rule 2	If URD then Same State (B2CS)
Rule 3	If URD then Other State and Inv Base Value less than 1 lakh (B2CS)
Rule 4	If URD then Other State and Inv Base Value more than 1 lakh (B2CL)



# Table 4 – B2B Invoices

## B2B- Edit Invoice

**Taxable Invoices – B2B to be reported in Table 4**

• Indicates Mandatory Fields

☐ Deemed Exports

☐ SEZ Supplies with payment

☐ Supplies covered under section 7 of IGST Act

Receiver GSTIN/UIN •

36AAACU2796C1ZC

Receiver Name •

UNIVERSITIES PRESS INDIA PRIVATE LIMIT

Invoice No. •

9902-000028

Invoice Date •

24/02/2020

POS ⓘ •

36-Telangana

Total Invoice Value (₹) •

₹2,654.00

Supply Type

Intra-State

☐ Supply attract Reverse Charge

**If supplier is providing Services under RCM**

## Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax		
		Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹)
0%				
7.5%				
12%				
18%	₹2,250.00	₹202.50	₹202.50	
28%				

**Taxable value against Rate of Tax**

# Table 5 – B2CL Invoices

## B2C(Large) Invoices- Details

Inter-State Invoice > Rs 1 Lakh to be reported at invoice level

• Indicates Mandatory Fields

☐ Supplies covered under section 7 of IGST Act

POS ⓘ •

Select ▼

Invoice No. •

Invoice Date •

DD/MM/YYYY



Supply Type

Inter-State

Total Invoice Value (₹) •

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

### Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Taxable value against Rate of Tax

## Table 6A – Exports

### Advisory issued for invoices for Refund of IGST – Table 6A – Details of Exports

Please confirm to below guidelines for refund of IGST paid on export of goods:

- a. Invoice data for export of goods is provided in Table 6A of GSTR 1 for the relevant tax period
- b. Invoice numbers provided in Table-6A of GSTR 1 are same as that of the invoice details given in Shipping Bill.  
**(The invoice with different invoice number/date than given in shipping bill will be rejected by ICEGATE)**
- c. Select With payment of tax from the GST Payment drop down when filling the invoice details  
**(Invoices selected as without payment of tax are not eligible for refund from ICEGATE)**
- d. Shipping bill number, shipping bill date and port code are specified mandatorily and correctly, in case of export of goods.  
**(Invoices, which don't have these details, shall not be sent to ICEGATE for further processing)**
- e. Port code is alphanumeric six character code as prescribed by ICEGATE. Refer to list given by ICEGATE at <https://www.icegate.gov.in/SMTPList.html>  
**(Invoice, which have incorrect port code, are likely to get rejected by ICEGATE)**

This table is important for reporting details for exports since any incorrect reporting may delay claim of refund.

- Invoice Number in this table (6A) must match with invoice details provided in Shipping bill
- Mandatory requirement to quote shipping bill No, date and Port Code (list available at ICEGATE).

## Table 6A – Exports

### Exports- Add Details

Invoice Level reporting for Exports

Exports without Payment – Bond/LUT  
Exports with Payment

Invoice No. \*

Invoice Date \*

DD/MM/YYYY



Port Code \*

Shipping Bill No./Bill of Export No. \*

Shipping Bill Date/Bill of Export Date \*



Total Invoice Value (₹) \*

Supply Type \*

Inter-State

GST Payment \*

With Payment of Tax

SB details may be added in Table 9A if not available at the time of GSTR 1 filing

Invoice Number, Invoice Date, Port Code,  
Shipping Bill No, SB Date, Total Invoice Value,  
Supply Type, Export With or without Payment

Rate	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>

Taxable value against Rate of Tax even for Exports without payment of Tax



**B2CS- Add Details**

**B2C – Intra State – Any Value (even > Rs 1 lakhs per invoice)**  
**B2CS – Inter State – State-wise & Rate-wise**

\* Indicates Mandatory Fields

<b>POS *</b> <div style="border: 1px solid #ccc; padding: 5px; width: 100%;">Select ▼</div>	<b>Taxable value *</b> <div style="border: 1px solid #ccc; height: 30px;"></div>	<b>Supply Type</b> <div style="background-color: #f0f0f0; height: 30px;"></div>
--	---	--

**On Selection of POS – System Selects Supply Type – Intra or Inter**

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

<b>Rate *</b> <div style="border: 1px solid #ccc; padding: 5px; width: 100%;">Select ▼</div>	<div style="border: 1px solid red; padding: 10px; margin-top: 10px;"> <b>Example – Supplier registered in West Bengal</b>   <b>Sales for West Bengal – Rate-wise Line Item (Invoice value immaterial)</b>   <b>Sales to Maharashtra – All 5% separate/ All 12% Separate</b> </div>
---	--

BACK
SAVE

2

- Indicates Mandatory Fields



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



**Sales to Maharashtra – All 5% separate/ All 12% Separate**

SAVE

Table 8 – NIL rated, Exempted and Non GST Supplies

Dashboard > Returns > GSTR-1 > NIL-RATED

English

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

Consolidated Reporting (Net of Debit and Credit Notes)

Intra State Registered

Intra State Unregistered

Inter State Registered

Inter State Unregistered

Item Details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

BACK

SAVE

## Table 9 – Amendments

☐ Deemed Exports
 ☒ SEZ Supplies with payment
 ☐ SEZ Supplies without payment

☐ Supplies covered under section 7 of IGST Act

Receiver GSTIN/UIN\*  
 36AAOFT2399D1ZS

Receiver Name\*  
 TAXMARVEL CONSULTING SERVICES LLP

Revised/Original Invoice No.  
 9902-000027

Revised/Original Invoice Date\*  
 24/02/2020

Revised Invoice No.\*  
 DD/MM/YYYY

Revised Date\*  
 DD/MM/YYYY

POS ⓘ  
 36-Telangana

Total Invoice Value (₹)\*  
 ₹1,770.00

Supply Type  
 Intra-State

☐ Supply attract Reverse Charge

☐ Is the supply eligible to be taxed at a differential percentage as notified by the Government?

**B2B Amendment Category**  
**GSTIN, POS, Invoice No,**  
**Invoice Date, Taxable Value,**  
**Invoice value, Tax Rate**

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				

Dashboard Returns > GSTR-1 B2CLA

Amended B2C(Large) Invoices- Summary

Uploaded by Taxpayer

**B2CL Amendment Category**  
**POS, Invoice No, Invoice Date,**  
**Taxable Value, Invoice value,**  
**Tax Rate**

There are no invoices to be displayed.

Indicates Mandatory Fields

Financial Year\*  
 2019-20

Invoice No.\*  
 Enter Invoice No

BACK

AMEND INVOICE

# Table 9A – Amendments

Dashboard > Returns > GSTR-1 > EXPA

English

## Exports- Add Details

• Indicates Mandatory Fields

Original Invoice •

50215-316

Original Date •

18/02/2020

Revised/Original Invoice Date. •

DD/MM/YYYY

Port Code

Shipping Bill Date/Bill of Export Date

Total Invoice Value (₹) •

₹346.00

GST Payment •

Without Payment of Tax

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

**Export Amendment Category**  
Invoice Number, Invoice Date,  
Port Code, Shipping Bill No, SB  
Date, Total Invoice Value,  
Export With or without  
Payment

## Item Details

Rate	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹)	CESS (₹)
0%			
0.1%			



## Table 10 – Amendment B2CS Others

Dashboard

Returns

GSTR-1

B2CSA

English

B2CSA- Amend Details

Indicates Mandatory Fields

Original POS ⓘ  
Select

Financial Year ⓘ  
2019-20

Return Filing Period ⓘ  
February

Revised/Original State Code (Place of Supply) ⓘ  
27-Maharashtra

Supply Type ⓘ  
Inter-State

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

B2CS Amendment Category

POS, Supply Type, Taxable Value, Tax Rate

Item Details

Rate (%)	Taxable Value (₹) ⓘ	Amount of Tax	
		Integrated Tax (₹) ⓘ	CESS (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			

# Table 11 – Advances

Dashboard > Returns > GSTR-1 > Tax Liability (Advances Received) English

## Tax Liability (Advance Received) - Add Details

Note: Declare here the tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period. Indicates Mandatory Fields

POS Indicates Mandatory Fields  
 37-Andhra Pradesh

Supply Type  
 Inter-State

☐ Is the supply eligible to be taxed at as notified by the Government?

Item Details

Rate (%)	Gross Advance Received (excluding tax) (₹) <span>Indicates Mandatory Fields</span>	Amount of Tax	
		Integrated Tax (₹) <span>Indicates Mandatory Fields</span>	CESS (₹)
0%			
0.1%			
0.25%			
1%			

**Advance Received**  
**Details of Gross Advance and Tax paid to be reported (advances against which invoices are not issued during the month)**

## Tax already paid on invoices issued in the current period - Add Details

Note: Declare the amount of advance for which tax has already been paid receipt of consideration in an earlier period and invoices issued in the current period for the supplies Indicates Mandatory Fields

POS Indicates Mandatory Fields  
 12-Arunachal Pradesh

Supply Type  
 Inter-State

☐ Is the supply eligible to be taxed at as notified by the Government?

Item Details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹) <span>Indicates Mandatory Fields</span>	Amount of Tax	
		Integrated Tax (₹) <span>Indicates Mandatory Fields</span>	CESS (₹)
0%			
0.1%			
0.25%			
1%			

**Advance Adjustment**  
**Details of Adjustment of Advance received earlier against invoice issued during the month**

# Table 11 – Amendment - Advances

Dashboard Returns GSTR-1 Amended Tax Liability (Advances Received) English

## Amended Tax Liability (Advance Received) - Summary

There are no invoices to be displayed.

Indicates Mandatory Fields

Financial Year<sup>\*</sup> Return Filing Period<sup>\*</sup> POS<sup>\*</sup>

2019-20 June 37-Andhra Pradesh

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

BACK ADD POS

Dashboard Returns GSTR-1 Amendment of Adjustment of Advances English

## Amendment of Adjustment of Advances - Summary

Indicates Mandatory Fields

Financial Year<sup>\*</sup> Return Filing Period<sup>\*</sup> POS<sup>\*</sup>

2019-20 March Select

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

BACK AMEND INVOICE

**Amendment to Advance Received/ Adjusted**  
**POS Change, tax rate Change, Adjustment details change**

# Table 12 – HSN Summary of Outward Supplies

## 12 - HSN - wise summary of outward supplies

HELP ⓘ ↺

B2B Supplies

B2C Supplies

• Indicates Mandatory Fields

### Note:

1. Please select HSN from the search results in dropdown only. Manual entry of HSN will not be available.
2. Description cannot be entered manually under "Description as per HSN Code" field but can be entered manually under "Description" field.
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 CODES LIST

DOWNLOAD HSN SUMMARY FROM E-INVOICES

HSN •

Enter Product Name as in Master/HSN Code

Description

Product Name as in My Master

Description as per HSN Code

UQC •

Select

Total Quantity •

Total taxable value (₹) •

Rate (%) •

Select

Integrated tax (₹) •

Central tax (₹) •

State/UT tax (₹) •

Cess (₹)

**HSN Code (2/4/8 Digit) SAC (6 Digit) –  
Unit, Quantity, GST Rate, Tax and Taxable Value  
Match these details with total supplies (taxable and exempted)**

BACK

RESET

ADD

IMPORT HSN DATA FROM E-INVOICES

# Table 13 – Document Summary

Dashboard
Returns
GSTR-1
Documents Issued
English

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			
<div> Details of Documents issued during the month – Opening, Issued, Cancelled, Closing and net issued) You may add multiple rows </div>					

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

S. No	Document Summary to be furnished
1	Outward Supplies
2	Inward supplies from Unregistered Person
3	Revised Invoice
4	Debit Note
5	Credit Note
6	Receipt Voucher
7	Payment Voucher
8	Refund Voucher
9	Delivery Challan for Job Work
10	Delivery Challan in case of supply on Approval
11	Delivery Challan in case of Liquid Gas
12	Delivery Challan other than supply (except Sr. No 9 to 11)

# Table 14 – Supplies made through E-Commerce Operators

[Dashboard](#) > [Returns](#) > [GSTR-1/IFF](#) > [Supplies through ECO](#) > [U/s 52 \(TCS\)](#)

English

## 14 - Supplies made through E-Commerce Operators - u/s 52 (TCS) - Add Details

• Indicates Mandatory Fields

GSTIN of e-commerce operator •

Enter GSTIN

Trade/Legal Name •

Net value of supplies (₹) •

Integrated tax (₹) •

Central tax (₹) •

State/UT tax (₹) •

Cess (₹)

BACK

SAVE

[Dashboard](#) > [Returns](#) > [GSTR-1/IFF](#) > [Supplies through ECO](#) > [U/s 9\(5\)](#)

English

## 14 - Supplies made through E-Commerce Operators - u/s 9(5) - Add Details

• Indicates Mandatory Fields

GSTIN of e-commerce operator •

Enter GSTIN

Trade/Legal Name •

Net value of supplies (₹) •

Integrated tax (₹) •

Central tax (₹) •

State/UT tax (₹) •

Cess (₹)

BACK

SAVE

## Table 15 – Supplies U/s 9(5)

15 - Supplies U/s 9(5)

HELP ⓘ ↺

Registered to Registered

Registered to Unregistered

Unregistered to Registered

Unregistered to Unregistered

There are no records to be displayed.

BACK

ADD RECORD

### Section 9(5) of CGST Act, 2017 –

Categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.



# Process of filing of GSTR 1 Return

**GENERATE GSTR1 SUMMARY**

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK

SUBMIT

FILE RETURN

**Generate Summary (Instant - summary generation)**



**Submit the Return**



**File the Return through EVC/ DSC**



# Queries Please

Thanks for your Patience and Time



Thank you

Thanks for your Patience and Time



# GST Returns –2A & 2B



**Rohit Kumar Singh**  
**ACA, ACMA, FCS, LLB, DISA (ICAI)**

# **GSTR 2A & 2B**

## **Auto Drafted Details (For View only)**



## GSTR 2A (Auto Drafted Details)

<b>Details of outward supplies of goods or services</b> GSTR1	<b>Auto Drafted details (For view only)</b> GSTR2A	<b>Monthly Return</b> GSTR3B
Status- <b>Filed</b>		Status- <b>Filed</b>
<a href="#">VIEW GSTR1</a> <a href="#">DOWNLOAD</a>	<a href="#">VIEW</a> <a href="#">DOWNLOAD</a>	<a href="#">VIEW GSTR3B</a> <a href="#">DOWNLOAD</a>

S. No	Summary on GSTR 2A
1	Details of Invoices reported by suppliers gets auto populated in GSTR 2A
2	Only B2B details get populated (purchases for which GSTIN is provided during Purchases)
3	In new return regime, ITC shall only be available for entries populated in GSTR 2A.
4	It is a dynamic form and gets updated on real time basis.
5	Reconciliation of this detail is required with the Inward entries in Books of Accounts
6	Imports, Reverse Charge Purchases and Input Service Distributor ITC does not get affected by GSTR 2A
7	Details of ITC appearing in GSTR 2A is reported in Annual Return

# What is GSTR 2A and GSTR 2B?

GSTR-2A provides a dynamic and real-time view of input tax credit based on supplier submissions, GSTR-2B takes it a step further by offering a more structured, user-friendly, and monthly consolidated view.

## What is GSTR-2A?

GSTR-2A is an auto-populated return that provides a comprehensive view of the inward supplies (purchases) made by a registered taxpayer from their registered suppliers during a specific tax period. GSTR-2A comprises of:

- Invoices Uploaded by the Supplier:** GSTR-2A includes details of all invoices uploaded by the supplier in their GSTR-1 return.
- Credit/Debit Notes Uploaded by the Supplier:** Any credit or debit notes issued by the supplier, are also included in GSTR-2A. These adjustments could be due to corrections, returns, or modifications in the original invoices.
- Amendments to Invoices or Credit/Debit Notes:** GSTR-2A accounts for any amendments made by the supplier to the invoices or credit/debit notes that were initially uploaded.

GSTR-2A is auto-populated, allowing taxpayers to reconcile their purchases with the information provided by their suppliers. By comparing the details in GSTR-2A with their records, businesses can ensure the accuracy of input tax credits claimed and identify any discrepancies that may need correction.

It's important to note that GSTR-2A is read-only, meaning taxpayers cannot directly edit or modify the information in this return. However, it serves as a valuable reference for taxpayers during the reconciliation process and helps in ensuring compliance with GST regulations.

# What is GSTR 2A and GSTR 2B?

## What is GSTR-2B?

GSTR-2B is an auto-populated return designed to provide a structured overview of the inward supplies received by a registered taxpayer from their registered suppliers. Here's an overview of what GSTR-2B:

**Details of Invoices, Credit/Debit Notes, and Amendments:** GSTR-2B includes details of all invoices, credit/debit notes, and any amendments made by the supplier to the invoices or credit/debit notes already uploaded.

**Static Generation:** GSTR-2B is generated as a static return on the 14th of every month. Unlike GSTR-2A, which is dynamic and continuously updated as suppliers submit their GSTR-1 returns, GSTR-2B remains constant for a particular month, even if suppliers make changes to their returns in subsequent months.

**Additional Details in GSTR-2B:** GSTR-2B provides additional details such as the Input Tax Credit (ITC) available for the taxpayer and information regarding late fees payable or paid. This additional information aims to offer a more comprehensive understanding of the taxpayer's GST compliance status.

## GSTR 2A Vs. GSTR 2B?

Point of Difference	GSTR 2A	GSTR 2B
Nature of Return:	GSTR-2A is a dynamic return that constantly updates when invoices are uploaded by suppliers	GSTR 2B is a static return that is updated every month on 14 <sup>th</sup> for previous period
Frequency of Generation:	GSTR-2A is generated in real time as suppliers submit GSTR-1.	GSTR-2B is auto-generated on a monthly basis.
Source of Information	GSTR 2A has sources of information from GSTR-1/IFF, GSTR-5, GSTR - 7 (GST -TDS), GSTR - 6 (ISD), GSTR - 8 (GST -TCS)	GSTR 2B has sources of information from GSTR- 1/IFF, GSTR-5 (Non-Resident) GSTR - 6 (ISD) – TDS and TCS not included
Additional Information:	GSTR-2A provides a basic overview of ITC based on GSTR-1 data.	GSTR-2B offers a more detailed and categorized breakdown of ITC.
User Accessibility:	GSTR-2A is available for real-time monitoring and reference during GSTR 3B preparation.	GSTR-2B is designed in a user-friendly format for easy comprehension and reconciliation.



## GSTR 2A – Downloading GSTR 2A

You have downloaded the file last on 13/06/2020 at 11:20:54. To view the same file, click on the link ("Click here to download JSON-File1/Excel-File1") available below the relevant button - "Generate JSON/Excel File to download". To generate the latest file, click on the said button again. ✕

Download data for GSTR2A

Note: Please refer help section for more details.

GENERATE JSON FILE TO DOWNLOAD

GENERATE EXCEL FILE TO DOWNLOAD

[Click here to download Excel - File 1](#)



S. No	Steps Download GSTR 2A
1	Login to GST Portal
2	Go to Return Dash Board
3	<b>View GSTR 2A</b> - Click on GST number to view details of Invoice
4	<b>Download GSTR 2A</b> – Click on Download → Click on Generate Excel File to Download (20 Minutes)
5	Review the entries in excel file

## GSTR 2A – Interpreting GSTR 2A

S. No	Table Name	Details reported in GSTR 2A
1	GSTIN of Supplier	Seller GSTIN
2	Trade/Legal name	Trade or Legal Name
3	Invoice number	Invoice Number
4	Invoice type	B2B
5	Invoice date	Date of Invoice
6	Invoice value	Total value of Invoice incl taxes
7	Place of supply	My State of Supply (Caution – Hotel Stay, etc)
8	Supply attract Reverse charge	If RCM is applicable on Invoice
9	Rate(%)	Rate of GST in %
10	Taxable value	Value on which GST is charged
11	Integrated Tax/ Central Tax/ State/UT Tax/ Cess	Tax Amount
12	E-commerce GSTIN	If supply is from E-Commerce Portal then GSTIN of E-Com Supplier

# Introduction of ITC Statement - Form GSTR-2B

Details of outward supplies of goods  
or services

GSTR1

Status- **Filed**

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

# Introduction of ITC Statement - Form GSTR-2B

[Dashboard](#) > [Returns](#) > [GSTR-2B](#)English

**GSTR-2B- AUTO-DRAFTED ITC STATEMENT**

GSTIN- [REDACTED]

Financial Year - 2020-21

Legal Name - [REDACTED] PRIVATE LIMITED

Return Period - September

Trade Name - [REDACTED] PRIVATE LIMITED

Generation date -

SUMMARY

ALL TABLES

[View Advisory](#)

FORM GSTR-2B shall be available only after last cutoff date i.e 11/10/2020

# Introduction of ITC Statement - Form GSTR-2B

GSTIN

Legal Name  PRIVATE  
LIMITED

Trade Name -  PRIVATE  
LIMITED

Financial Year - 2021-22

Return Period - December

Generation date - 14/01/2022

SUMMARY

[ALL TABLES](#)

[View Advisory](#)

ITC available

ITC not available

HELP ?

S.NO.	Heading <a href="#">[Expand All ▼]</a>	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ▼	4(A)(5) ⓘ	374.58	26,794.98	26,794.98	0.00
II	Inward Supplies from ISD ▼	4(A)(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4(A)(3) ⓘ	0.00	3,246.52	3,246.52	0.00
IV	Import of Goods ▼	4(A)(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4(B)(2) ⓘ	0.00	0.00	0.00	0.00

[BACK TO DASHBOARD](#)

[DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

# Introduction of ITC Statement - Form GSTR-2B

SUMMARY

ALL TABLES

View Advisory

ITC available

ITC not available

HELP ?

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A						
I	All other ITC - Supplies from registered persons ▼	NA ⓘ	0.00	1,275.00	1,275.00	0.00
II	Inward Supplies from ISD ▼	NA ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) ⓘ	0.00	0.00	0.00	0.00
Part B						
I	Others ▼	4(B)(2) ⓘ	0.00	0.00	0.00	0.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

S.NO.	GSTIN of supplier ^	Trade/legal name ^	Invoice number ^	Invoice type ^	Invoice Date ^	Invoice Value (₹) ^	Place of supply ^
1	37AAJCS6803R1ZK	SHELTON HOSPITALITY PRIVATE LTD	108401 ▼	Regular	04/02/2020	23,799.97	Andhra Prad

State/UT Tax (₹) ^	Cess (₹) ^	GSTR-1/5 Period ^	GSTR-1/5 Filing Date ^	ITC Availability ^	Reason ^
1,275.00	0.00	Feb'20	12/08/2020	No	POS and supplier state are same but recipient state is different

# Introduction of ITC Statement - Form GSTR-2B

Select table to view details ▼

Taxable inward supplies received from registered person - B2B

HELP ?

Supplier wise Details

Document Details

Records Per Page:

10 ▼

Search...



S.NO.	GSTIN of supplier ^	Trade/legal name ^	Number of records ^	Taxable Value (₹) ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (
1	06ADFFS1846J1ZW	SUPER FAST CARGO SERVICES	1	1,60,330.00	28,859.40	0.00	0.00	
2	07AAFC9279G1Z9	DHI TATTVA SOLUTIONS PRIVATE LIMITED	1	1,88,000.00	33,840.00	0.00	0.00	
3	23AAACO2722Q1ZE	ORIENT BLACKSWAN PVT.LTD	4	12,425.00	2,226.00	0.00	0.00	
4	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	738.33	132.90	0.00	0.00	
5	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,686.01	303.48	0.00	0.00	
6	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,950.13	351.02	0.00	0.00	

# Queries Please

Thanks for your Patience and Time





Thank you

Thanks for your Patience and Time

