

# GST Returns – GSTR 1, IFF, 2A, and 2B



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# Agenda Points



Legal Provisions for returns

**QRMP Scheme**

GSTR 1 and IFF – Detailed Analysis

**Interpreting GSTR 2A & 2B**

Queries and discussion



# Important Points for Returns -

## **RECTIFICATION (Sec 39)**

allowed till due date for furnishing return of September or second quarter of next year or date of filing annual return, whichever is earlier

## **NON FILING**

Cancellation of registration for non filing of returns for 3 consecutive tax periods for composition dealer or 6 months continuously for other taxable persons

## **LATE FEES-NON FILING OF GSTR 1 and 3B (Sec 47)**

Late Fees: INR 50 per day subject to a maximum of INR 10,000 (refer to latest notification)

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

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

# QRMP Scheme

## Updates and changes in return filing



## QRMP Scheme -Introduction

- The GST Council in their 42<sup>nd</sup> Meet on 5<sup>th</sup> October 2020 proposed a quarterly return filing system for small taxpayers having aggregate turnover up to Rs 5 Cr with effect from 1<sup>st</sup> Jan, 21.
- Central Board of Indirect Taxes and Customs (CBIC) has issued **Circular No. 143/13/2020- GST on 10<sup>th</sup> November 2020**, outlining guidelines and framework for the proposed quarterly return filing system with monthly payment of taxes (herein after referred to as “QRMP Scheme/ QRMP”)

## QRMP Scheme -Eligibility

- A registered person who is required to furnish a return in FORM GSTR-3B having an aggregate turnover of up to 5 crore rupees in the preceding financial year, is eligible for the QRMP Scheme **(Notification No. 84/2020- Central Tax, dated 10<sup>th</sup> Nov, 2020)**. This new Scheme is effective from 1<sup>st</sup> January, 2021.
- It is clarified by CBIC that the aggregate annual turnover for the preceding financial year shall be calculated in the common portal taking into account the details furnished in the returns by the taxpayer for the tax periods in the preceding financial year.
- Further, in case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person shall not be eligible for the Scheme from the next quarter.

# QRMP Scheme –Option to avail the scheme

- **Mode and timeline for availing the Option:**

The Facility to avail the QRMP Scheme shall be available **throughout the year**. The said facility may be availed on common portal ([www.gst.gov.in](http://www.gst.gov.in)). A registered person can opt in for any quarter from **first day of second month of preceding quarter to the last day of the first month of the quarter**. In order to exercise this option, the registered person must have furnished the last return, as due on the date of exercising such option.

**For example: A registered person intending to avail of the Scheme for the quarter 'Jan to March' can exercise his option during 1st of October to 31st of December.**

**If he is exercising his option on 27th December for the quarter (Jan to March), in such case, he must have furnished the return for the month of December which was due on 22/24th January.**

- **Whether to choose option each Quarter:**

Registered persons **are not required to exercise the option every quarter**. Where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, **unless they revise the said option**



## QRMP Scheme –Option to avail the scheme

- **Selection of option for Jan to Mar 2021 –**

For the first quarter of the Scheme i.e. for the **quarter January, 2021 to March, 2021**, in order to facilitate the taxpayers, it has been decided that all the registered persons, whose aggregate turnover for the FY 2019-20 is up to 5 crore rupees and who have furnished the return in FORM GSTR-3B for the month of October, 2020 by 30th November, 2020, shall be migrated on the common portal.

<b>Class of Registered Persons</b>	<b>Deemed Option</b>
Registered persons having aggregate turnover of up to Rs 1.5 crore, who have furnished FORM GSTR1 on <u>quarterly basis</u> in the current financial year	Quarterly Return
Registered persons having aggregate turnover of up to Rs 1.5 crore, who have furnished FORM GSTR1 on <u>monthly basis</u> in the current financial year	Monthly Return
Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly Return

## QRMP Scheme –Option to avail the scheme

- **Change in default option for Quarter Jan to Mar 2021:**

The registered persons are **free to change the option**. The option may be changed from 5th of December, 2020 to 31st of January, 2021.

- **Newly registered taxpayers or Opting out of paying tax under Composition Scheme to Regular Scheme:**

All persons who have obtained **registration during any quarter** or the **registered persons opting out from Composition Scheme** during any quarter shall be able to opt for the Scheme for the quarter for which the opting facility is available on the date of exercising option.

- **Crossing aggregate turnover crossing Rs 5 crores during the Quarter:**

In case the aggregate turnover exceeds 5 crore rupees during any quarter in the current financial year, the registered person **shall not be eligible for the Scheme from the next quarter**.

- **Whether option available for PAN or each GSTIN:**

It is further clarified that the option to avail the QRMP Scheme is **GSTIN wise** and therefore, distinct persons as defined in Section 25 of the CGST Act (different GSTINs on same PAN) have the option to avail the QRMP Scheme **for one or more GSTINs**

# 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.**

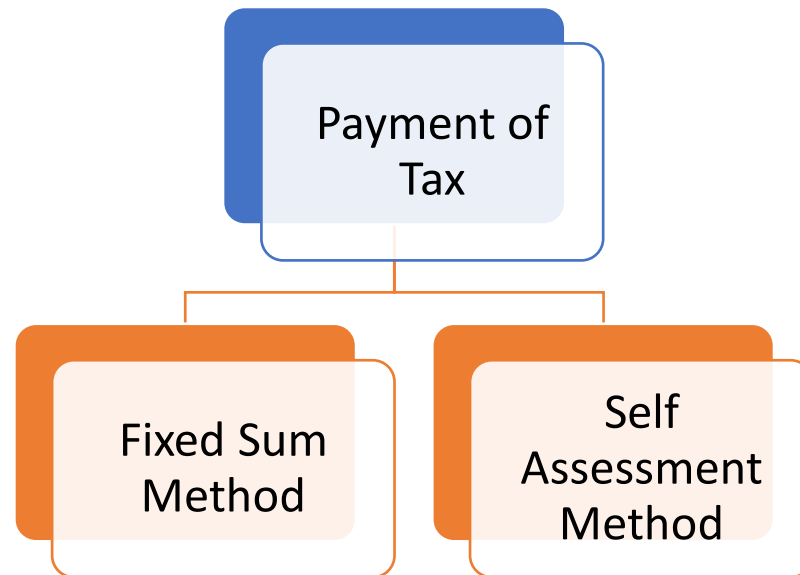
# Payment of Tax – Monthly (Fixed Sum or Self assessment Method)

- **Monthly Payment of Tax in Form GST PMT – 06**

- a. **Monthly Payment of Tax:**

The registered person under the QRMP Scheme would be required to pay the tax due in each of the first two months of the quarter by depositing the due amount in FORM GST PMT-06, by the **twenty fifth day** of the month succeeding such month. While generating the challan, taxpayers should select **“Monthly payment for quarterly taxpayer”** as reason for generating the challan.

- b. **Options for Payment of Tax –**



# Payment of Tax – Monthly (Fixed Sum or Self assessment Method)

- **Monthly Payment of Tax in Form GST PMT – 06**

## I. Fixed Sum Method:

A facility is being made available on the portal for generating a **pre-filled challan in FORM GST PMT-06** for an amount equal to **thirty five per cent.** of the **tax paid in cash in the preceding quarter** where the return was furnished quarterly; or equal to the tax paid in cash in the last month of the immediately preceding quarter where the return was furnished monthly.



# Payment of Tax – Illustration – Fixed Sum Method

In case the last return filed was on **quarterly basis for Quarter Ending March, 2021:**

**Tax paid in Cash in Quarter (January - March, 2021)**

<b>If</b>	Tax Type	Amount (in Rs)
	CGST	1,00,000
	SGST	1,00,000
	IGST	2,00,000
	Cess	1,00,000

**Tax to be actually paid in Cash in each month of April and May 2021 -**

<b>Then</b>	Tax Type	Amount (in Rs)
	CGST	35,000
	SGST	35,000
	IGST	70,000
	Cess	35,000

- **Note – Tax to be paid at 35% of tax actually paid in cash in preceding Quarter**

# Payment of Tax – Illustration – Self Assessment Method

## I. Self-Assessment Method -

Tax payable under Self-assessment method can be paid by taxpayers by considering the tax liability on inward and outward supplies and the input tax credit available, in FORM GST PMT-06. In order to facilitate ascertainment of the ITC available for the month, an **auto-drafted input tax credit statement has been made available in FORM GSTR-2B**, for every month.

### a. Taxpayers free to select any of the above two Options:

The registered person is free to avail either of the two tax payment method (i.e. Fixed Sum method or Self-Assessment method) in any of the two months of the quarter

### a. Not to deposit any amount in case of adequate balance in Electronic Cash ledger or credit ledger:

In case the balance in the **electronic cash ledger and/or electronic credit ledger is adequate** for the tax due for the first month of the quarter or where there is **nil tax liability**, the registered person may not deposit any amount for the said month.

Again, for the second month of the quarter, in case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the **cumulative tax due for the first and the second month of the quarter** or where there is nil tax liability, the registered person **may not deposit any amount**.



# Filing of GSTR 3B

## Quarterly filing of Form GSTR 3B –

Such taxpayers would be required to furnish FORM GSTR-3B, for each quarter, on or before **22nd or 24th day of the month succeeding such quarter**. FORM GSTR-3B shall contain details of the supplies made, ITC availed during the quarter and all other details required to be furnished therein.

The amount deposited by the registered person in the first two months shall be **debited solely for the purposes of offsetting the liability furnished** in that quarter's FORM GSTR-3B.

However, any amount left after filing of that quarter's FORM GSTR-3B may either be **claimed as refund or may be used for any other purpose in subsequent quarters**.

# **Invoice Furnishing Facility (Optional)**

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



# 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>4A, 4B, 6B, 6C - B2B Invoices</div> <div>✓ 0</div>	<div>5A - B2C (Large) Invoices</div> <div>✓ 0</div>	<div>6A - Exports Invoices</div> <div>✓ 0</div>	<div>7 - B2C (Others)</div> <div>✓ 3</div>
<div>8A, 8B, 8C, 8D - Nil Rated Supplies</div> <div>✓ 1</div>	<div>9B - Credit / Debit Notes (Registered)</div> <div>✓ 0</div>	<div>9B - Credit / Debit Notes (Unregistered)</div> <div>✓ 0</div>	<div>11A(1), 11A(2) - Tax Liability (Advances Received)</div> <div>✓ 0</div>
<div>11B(1), 11B(2) - Adjustment of Advances</div> <div>✓ 0</div>	<div>12 - HSN-wise summary of outward supplies</div> <div>✓ 5</div>	<div>13 - Documents Issued</div> <div>✓ 4</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 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 2.5 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

# 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 2.5 lacs

## B.) Consolidated details of all-

Unregistered person	Intra state supplies for each rate of tax
Unregistered person	State wise inter state supplies < Rs 2.5 Lacs 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.  $0 < \text{Invoice} \leq 2.5$   
Lacs

Consolidated Data

➤ *a. State-wise*

➤ *b. Rate-wise*

2. Invoice  $> 2.5$  lacs  
Invoice wise details

### INTRASTATE

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

# 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 2.5 Lakhs 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%			

## 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

Port Code

DD/MM/YYYY

Shipping Bill No./Bill of Export No.

Shipping Bill Date/Bill of Export Date

Total Invoice Value (₹) \*

Supply Type

GST Payment \*

Inter-State

With Payment of Tax

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

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%			
0.1%			
0.25%			
1%			
1.5%			


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


Table 7 – B2CS (B2C Small)

B2CS- Add Details

**B2C – Intra State – Any Value (even > 2.5 lakhs per invoice)**  
**B2CS – Inter State – State-wise & Rate-wise**

 Indicates Mandatory Fields

POS 


Taxable value 

Supply Type

Select

**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?

Rate 

Select

**Example – Supplier registered in West Bengal**

**Sales for West Bengal – Rate-wise Line Item (Invoice value immaterial)**

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

BACK

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



# Credit/Debit Notes – Delinking with Invoice Numbers

## Delinking of Credit Note/Debit Note from invoice, while reporting them in Form GSTR 1/GSTR 6 or filing Refund

Recently GSTN has enabled the facility to delink reporting of debit note or credit note corresponding with their original invoice. Earlier, to report debit or credit note in GSTR 1/ GSTR 6, tax payers had to link each to their corresponding Invoice.

This is much awaited change introduced on GSTN portal while filing GSTR 1 (Outward supplies) or GSTR 6 (ISD Return) or filing refund applications.

- a. Till now, original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1 or Form GSTR-6

## Credit/Debit Notes – Delinking with Invoice Numbers

- a. Following facility has been introduced for taxpayers on GSTN Portal with this respect:
  - (i) Single credit note or debit note issued in respect of multiple invoices can be reported while furnishing Form GSTR-1 or in Form GSTR-6,
  - (ii) Supply Type can be chosen as Regular, SEZ, DE, Export etc., to identify the table to which such credit note or debit note pertains
  - (iii) Place of Supply (POS) can be selected against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State (State-wise POS Debit note or Credit notes to be reported)
  - (iv) ***Debit /Credit Notes can be declared with tax amount, but without any taxable value also*** i.e. if credit note or debit note is issued for difference in tax rate only, then note value can be reported as 'Zero'. **Only tax amount will have to be entered in such cases.**

While reporting amendments to credit note or debit note similar changes has been introduced


# Credit/Debit Notes – Delinking with Invoice Numbers

## Screenshot of Earlier Reporting Requirement in GSTR 1 -

### Credit/Debit Notes (Registered)- Add Note

Note: Please provide Original Invoice no. & date against which the Credit/Debit note is declared in the respective fields

\* Indicates Mandatory Fields

Receiver GSTIN/UIN*	Receiver Name	Debit/Credit Note No.*
<input type="text"/>	<input type="text"/>	<input type="text"/>
Debit/Credit Note Date*	Original Invoice Number*	Original Invoice Date*
<input type="text" value="DD/MM/YYYY"/> 	<input type="text"/>	<input type="text" value="DD/MM/YYYY"/> 
Note Type*	Note Value*	Supply Type*
<input type="text" value="Select"/> ▼	<input type="text"/>	<input type="text" value="Inter-State"/> ▼



# Credit/Debit Notes – Delinking with Invoice Numbers

## Credit/Debit Notes (Registered)- Add Note

• Indicates Mandatory Fields

☐

Deemed Exports

☐

SEZ Supplies with payment

☐

SEZ Supplies without payment

☐

Supply attract Reverse Charge

☐

Intra-State Supplies attracting IGST

☐

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

Receiver GSTIN/UIN •

Receiver Name

Debit/Credit Note No. •

Debit/Credit Note Date •



Note Type •

Note Value (₹) •

POS ⓘ •

Supply Type

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
 English

Amended B2C(Large) Invoices- Summary

Uploaded by Taxpayer

There are no invoices to be displayed.

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

Financial Year\*  
 2019-20

Invoice No.\*  
 Enter Invoice No

BACK

AMEND INVOICE

# Table 9A – Amendments

DashboardReturnsGSTR-1EXPA

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

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?

Indicates Mandatory Fields

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 Supply Type

37-Andhra Pradesh Inter-State

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

### Advance Received

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

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%			

## 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 Supply Type

12-Arunachal Pradesh Inter-State

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

### Advance Adjustment

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

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%			

## 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\* Return Filing Period\* POS\*

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\* Return Filing Period\* POS\*

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

## HSN-wise summary of outward supplies

[HELP ?](#)

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

There are no invoices to be displayed.

### Add/Edit Details

HSN \*

To Add Details, Enter HSN Code/Description

Description

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)**

## Table 13 – Document Summary

Dashboard - Returns - GSTR-1 - Documents Issued

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

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)



# 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 (10 Minutes gap for subsequent summary generation)**



**Submit the Return**



**File the Return through EVC/ DSC**

# **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

## 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
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
13	Status of GSTR-1/5	Counter Party Filing Status – <b>Submitted/ Not Submitted</b>
14	GSTR 1 and 3B filing date	<b>Date and status of Filing GSTR 1 and 3B</b>

# GSTR 2A – Excel GSTR 2A



## Goods and Services Tax - GSTR 2A

### Taxable inward supplies received from registered persons

GSTIN of supplier	Trade/Legal name of the Supplier	Invoice details				Place of supply
		Invoice number	Invoice type	Invoice Date	Invoice Value (₹)	
10AAACK4409J1ZZ	KOTAK MAHINDRA BANKB000000284871264		R	05-03-2020	16.52	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANK000000284871264-To		R	05-03-2020	16.52	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANKB000000284882443		R	05-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANK000000284882443-To		R	05-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANKB000000286593636		R	25-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANK000000286593636-To		R	25-03-2020	9.44	Bihar

Supply Attract Reverse Charge	Rate (%)	Taxable Value (₹)	Tax Amount				Counter Party Return status
			Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	
Y	18	14	0	1.26	1.26	0	Submitted
Y	-	14	0	1.26	1.26	0	Submitted
N	18	8	0	0.72	0.72	0	Not Submitted
N	-	8	0	0.72	0.72	0	Not Submitted
N	18	8	0	0.72	0.72	0	Submitted
N	-	8	0	0.72	0.72	0	Submitted

# Introduction of ITC Statement - Form GSTR-2B



- GSTR-2B is an auto-drafted Input Tax Credit (ITC) statement generated for every recipient, on the basis of the information furnished by their suppliers, in their respective Form GSTR-1 & 5 and Form GSTR-6 filed by ISD

Steps to Download: Taxpayers can access their GSTR-2B through:

**Login to GST Portal → Returns Dashboard → Select Return period → GSTR-2B**

- Taxpayers can now reconcile data generated in Form GSTR-2B, with their own records and books of accounts. Using this reconciliation, they can now file their Form GSTR 3B and they can ensure that -
  - ✓ no credit is taken twice,
  - ✓ credit is reversed as per law, &
  - ✓ tax on reverse charge basis is paid.

# Introduction of ITC Statement - Form GSTR-2B



- **Generated Form GSTR-2B consists of:**
  - (i) A summary of ITC available as on the date of its generation and is divided into credit that can be availed and credit that is to be reversed (Table 3)
  - (ii) A summary of ITC not available and is divided into ITC not available and ITC reversal (Table 4)
- It is a **static statement** (does not change with time), generated once on 12th of following month
- It also contains information on ***imports of goods from the ICEGATE system*** including data on imports from Special Economic Zones Units / Developers. (This will be made available in GSTR-2B from 12th September 2020 onwards).
- Reverse charge credit on import of services is not part of this statement and need to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.



# 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]

Legal Name - [REDACTED] PRIVATE  
LIMITED

Trade Name - [REDACTED] PRIVATE  
LIMITED

Financial Year - 2020-21

Return Period - September

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	<a href="#">06ADFFS1846J1ZW</a>	SUPER FAST CARGO SERVICES	1	1,60,330.00	28,859.40	0.00	0.00	
2	<a href="#">07AAFCD9279G1Z9</a>	DHI TATTVA SOLUTIONS PRIVATE LIMITED	1	1,88,000.00	33,840.00	0.00	0.00	
3	<a href="#">23AAACO2722Q1ZE</a>	ORIENT BLACKSWAN PVT.LTD	4	12,425.00	2,226.00	0.00	0.00	
4	<a href="#">24AACCI3501P1ZN</a>	INFIBEAM AVENUES LIMITED	1	738.33	132.90	0.00	0.00	
5	<a href="#">24AACCI3501P1ZN</a>	INFIBEAM AVENUES LIMITED	1	1,686.01	303.48	0.00	0.00	
6	<a href="#">24AACCI3501P1ZN</a>	INFIBEAM AVENUES LIMITED	1	1,950.13	351.02	0.00	0.00	

# Queries Please

Thanks for your Patience and Time



## Contact us for any query/clarification -

Sl. No	Name	Designation	Email Id	Mobile No.
1	Rohit Kumar Singh	Founder	<a href="mailto:rohit@taxmarvel.com">rohit@taxmarvel.com</a>	+91-9503031788

[Youtube Channel link to Subscribe – GST with TaxMarvel](#)



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We have conducted health checks for various industries major being Paper Industry, FMCG, Pharma, Auto Component, Auto Ancillary, IT & ITES, Banks, NBFC, Transportation, etc. sectors.

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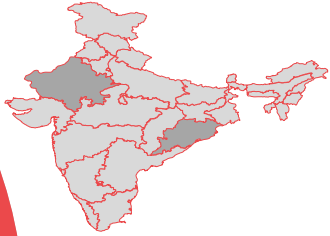


# About us

Who we are, what we do and contact us!



## Our Presence



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- ❖ Our Mission is to make available GST solution with utmost care and client satisfaction
- ❖ We adopt client first approach
- ❖ TaxMarvel is a Consulting firm focussed on providing GST services to small and medium enterprises. We make GST easy for businesses by bringing in technology and subject matter expertise.
- ❖ TaxMarvel is founded by Chartered Accountants, Company Secretaries and Management Graduates who have extensive industry expertise.
- ❖ The founders have experience in Big4 consulting firm at a managerial level and has also headed a leading GST Suvidha Provider (GSP).

# Thank you

Thanks for your Patience and Time

