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

GST Returns

Legal Provisions

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 3B (Sec 47)

Late Fees: INR 50 per day subject to a maximum of INR 10,000 (refer to latest Notification – July 2017 to July 2020 – Rs 500 per Return Max for return with Liability)

Late fees for nil return – INR 20 per day subject to a maximum of INR 10,000 (For July 2017 to July 2020 - No late fees for NIL Return)

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

Latest updates and changes in return filing

QRMP Scheme -Introduction

- The GST Council in their 42nd Meet on 5th October 2020 proposed a quarterly return filing system for small taxpayers having aggregate turnover up to Rs 5 Cr with effect from 1st Jan, 21.

- Central Board of Indirect Taxes and Customs (CBIC) has issued **Circular No. 143/13/2020- GST on 10th 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 –Legal Provisions

Sl. No	Notification and Circular Details	Summary
1	Not No. 81/2020 –CT -10th Nov, 2020	Notifies amendment in sub-section (1), (2) and (7) of Sec 39 of the CGST Act vide Finance (No.2) Act, 2019.
2	Not No. 82/2020 –CT -10th Nov, 2020	Thirteenth amendment (2020) to the CGST Rules 2017.
3	Not No. 84/2020 –CT -10th Nov, 2020	Notifies class of persons under proviso to section 39(1) of the CGST Act.
4	Not No. 85/2020 –CT -10th Nov, 2020	Notifies special procedure for making payment of tax liability in the first two months of a quarter
5	Circular No. 143/13/2020- GST dated 10th November 2020	Outlines the details of the QRMP Scheme

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 10th Nov, 2020)**. This new Scheme is effective from 1st 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). 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.

Class of Registered Persons	Deemed Option
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.**

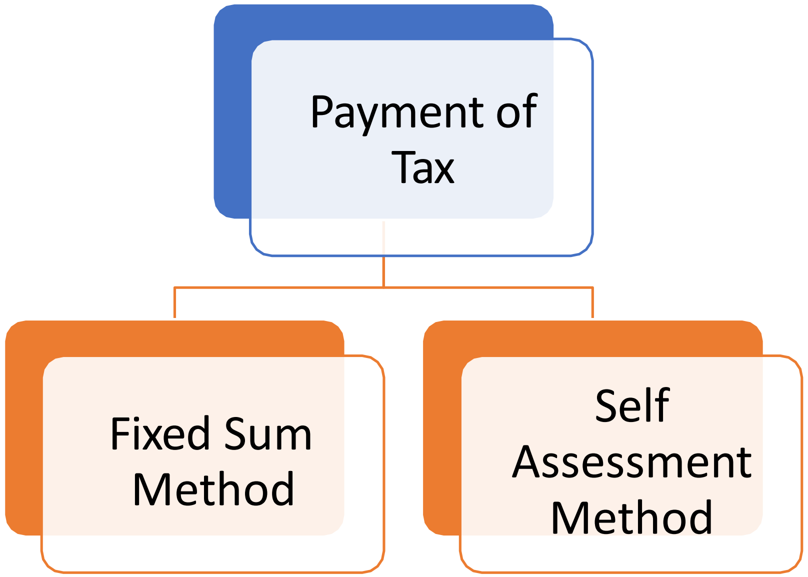
Payment of Tax – Monthly (Fixed Sum or Self assessment Method)

- **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. <u>Fixed Sum Method:</u>

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.

- **Fixed Sum Method**
  - **Quarterly Filing** → **35% of tax paid in cash in preceding Quarter**
  - **Monthly Filing** → **Equal to tax paid in cash in last month**

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)

If

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 -

Then

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

Financial Year*

2020-21

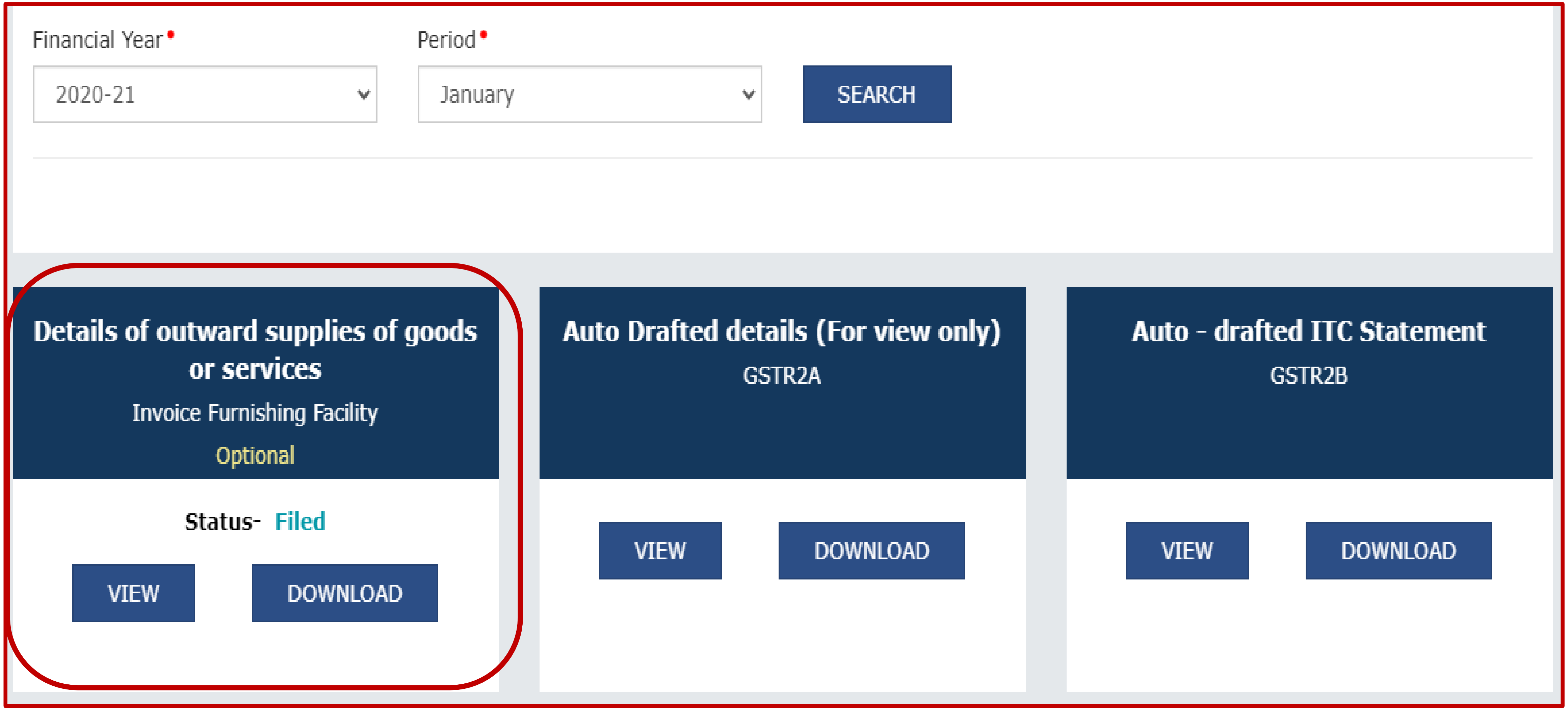
SEARCH

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	Quarterly		5th Dec 2020 to 31st Jan 2021	GSTR - 1/ IFF	13/02/2021	13/03/2021	13/04/2021
				GSTR - 3B	NA	NA	22/04/2021

Invoice Furnishing Facility



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
₹ -

iling 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)

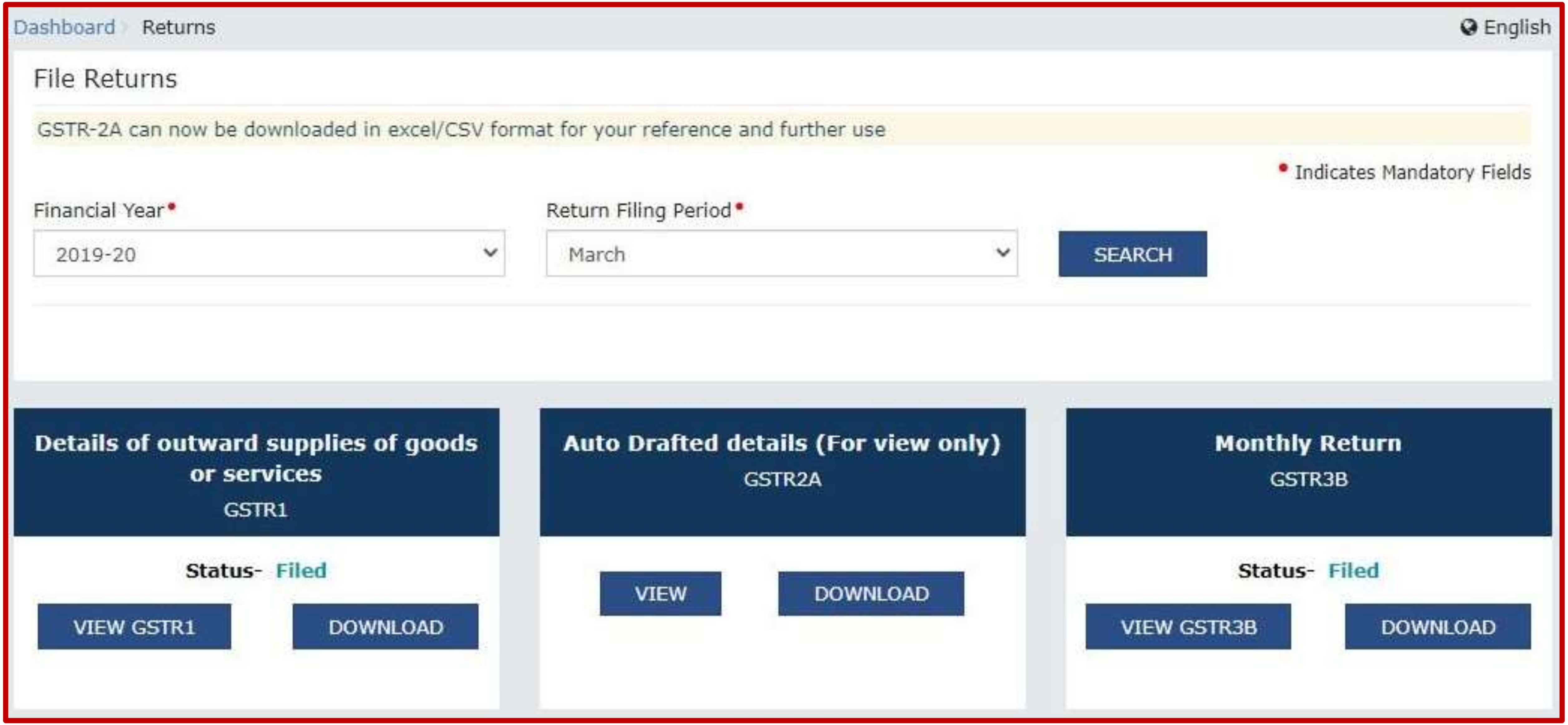
Total Taxable Value
₹ -

Total Tax Liability
₹ -

GSTR 1

Details of Outward Supplies of goods or services

Return Dashboard



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 in NIL or exempt sullies 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< Invoice ≤ 2.5 Lacs

   Consolidated Data

   - *a. State-wise*
   - *b. Rate-wise*

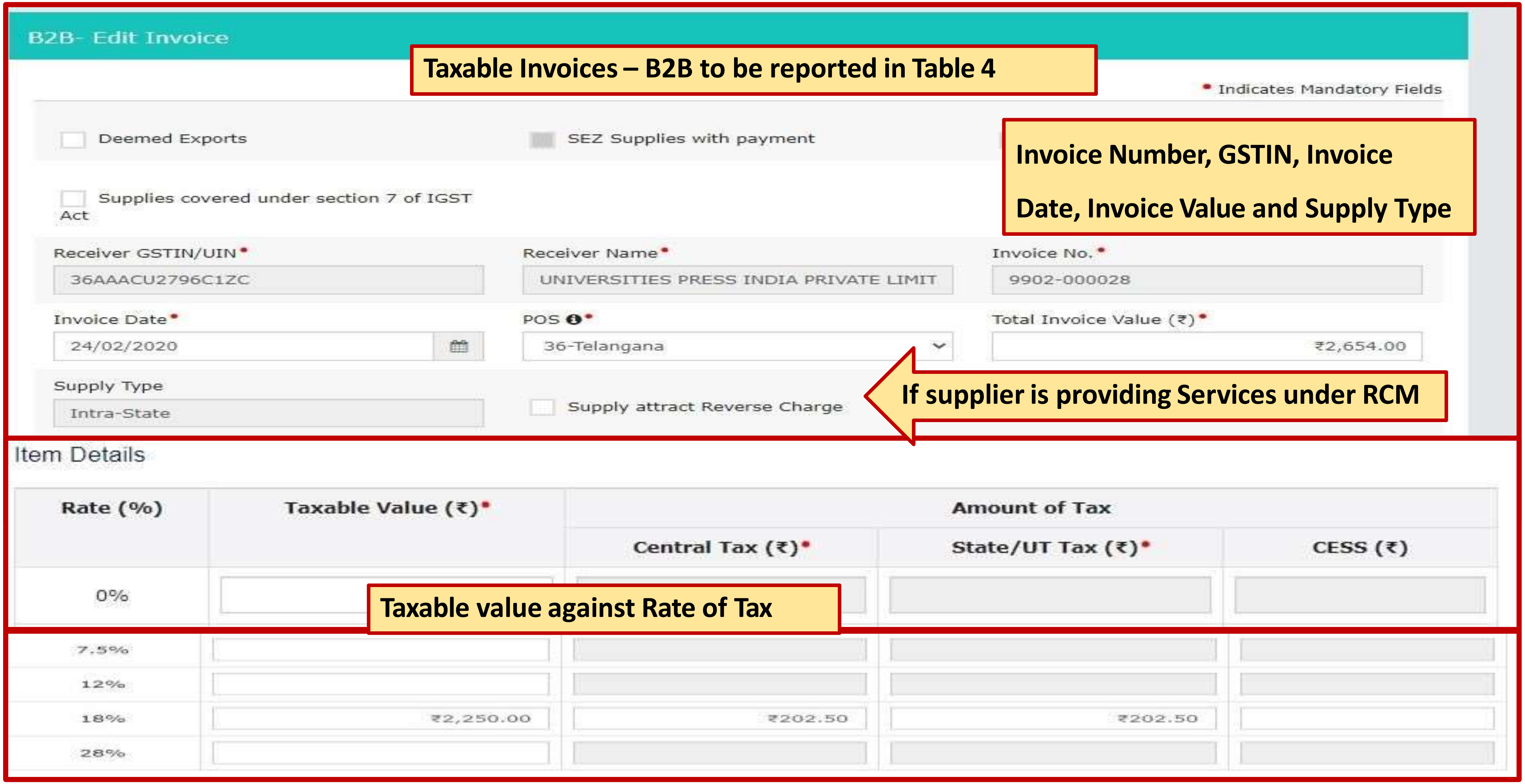
2. Invoice > 2.5 lacs

   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

Invoice Number, GSTIN, Invoice Date, Invoice Value and Supply Type

Receiver GSTIN/UIN •	Receiver Name •	Invoice No. •
36AAACU2796C1ZC	UNIVERSITIES PRESS INDIA PRIVATE LIMIT	9902-000028
Invoice Date •	**POS •**	**Total Invoice Value (₹) •**
24/02/2020	36-Telangana	₹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

Taxable value against Rate of Tax

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)

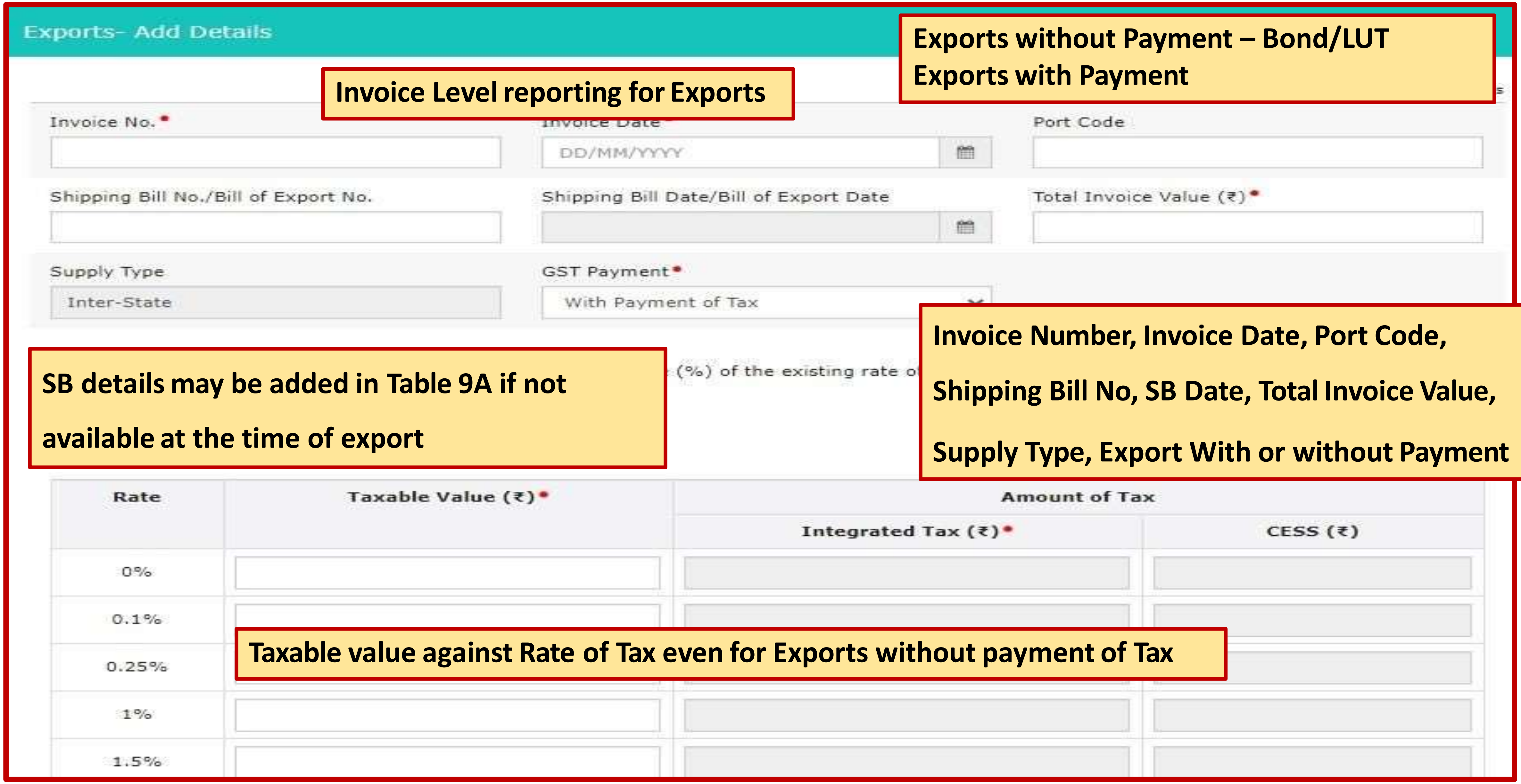
d. Shipping bill number, shipping bill date and port code are specified mandatorily and correctly, in case of export of goods.
(Invoices, which don't have these details, shall not be sent to ICEGATE for further processing)

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 without Payment – Bond/LUT
Exports with Payment

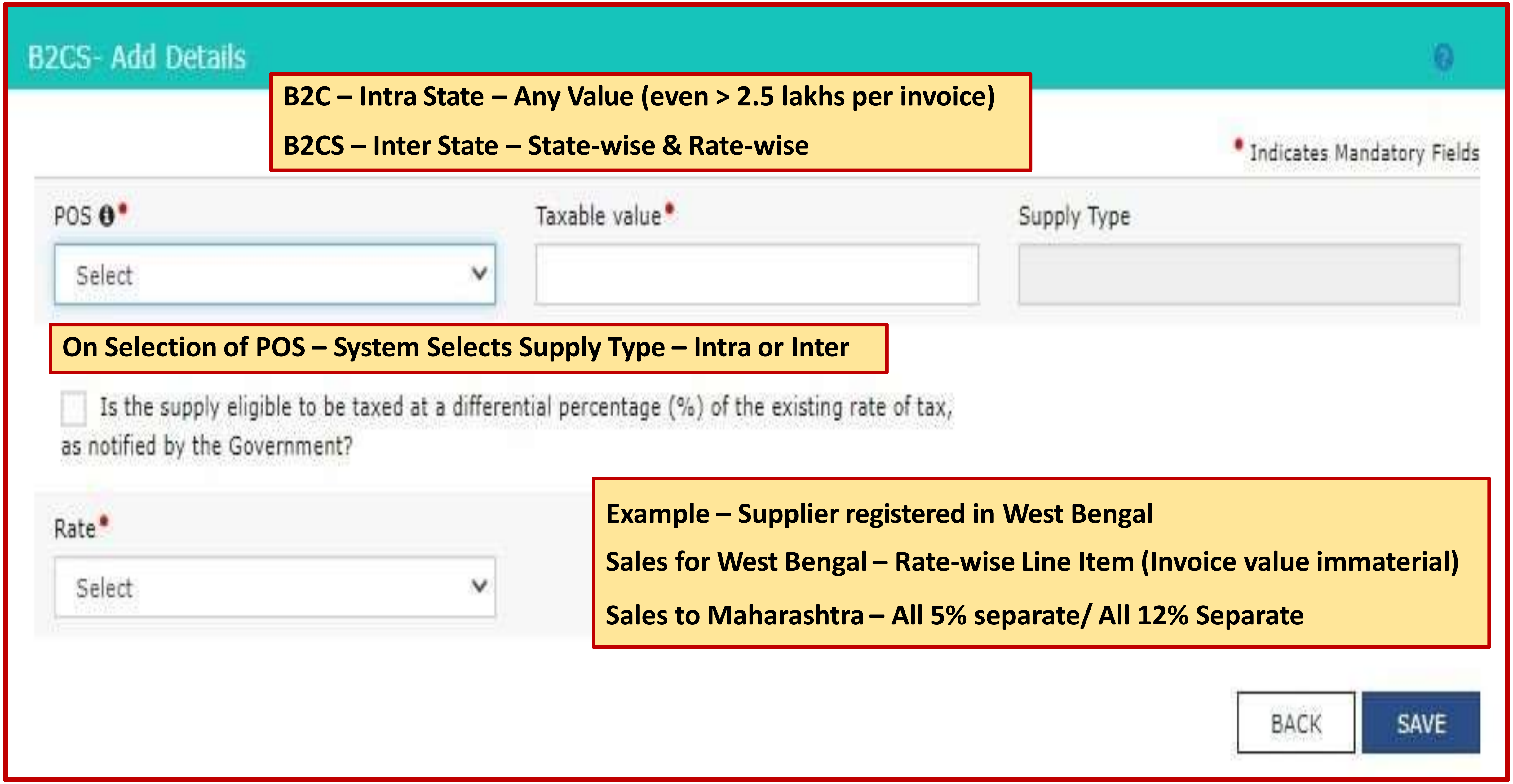
Invoice Level reporting for Exports

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

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

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

Table 7 – B2CS (B2C Small)



B2C – Intra State – Any Value (even > 2.5 lakhs per invoice)

B2CS – Inter State – State-wise & Rate-wise

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

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

Table 8 – NIL rated, Exempted and Non GST Supplies

Dashboard › Returns › GSTR-1 › NIL-RATED

English

Consolidated Reporting (Net of Debit and Credit Notes)

Intra State Registered
Intra State Unregistered
Inter State Registered
Inter State Unregistered

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

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

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

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

<u>Screenshot of Earlier Reporting Requirement in GSTR 1 -</u>

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.*

Debit/Credit Note Date*

DD/MM/YYYY

Original Invoice Number*

Original Invoice Date*

DD/MM/YYYY

Note Type*

Select

Note Value*

Supply Type*

Inter-State

Credit/Debit Notes – Delinking with Invoice Numbers

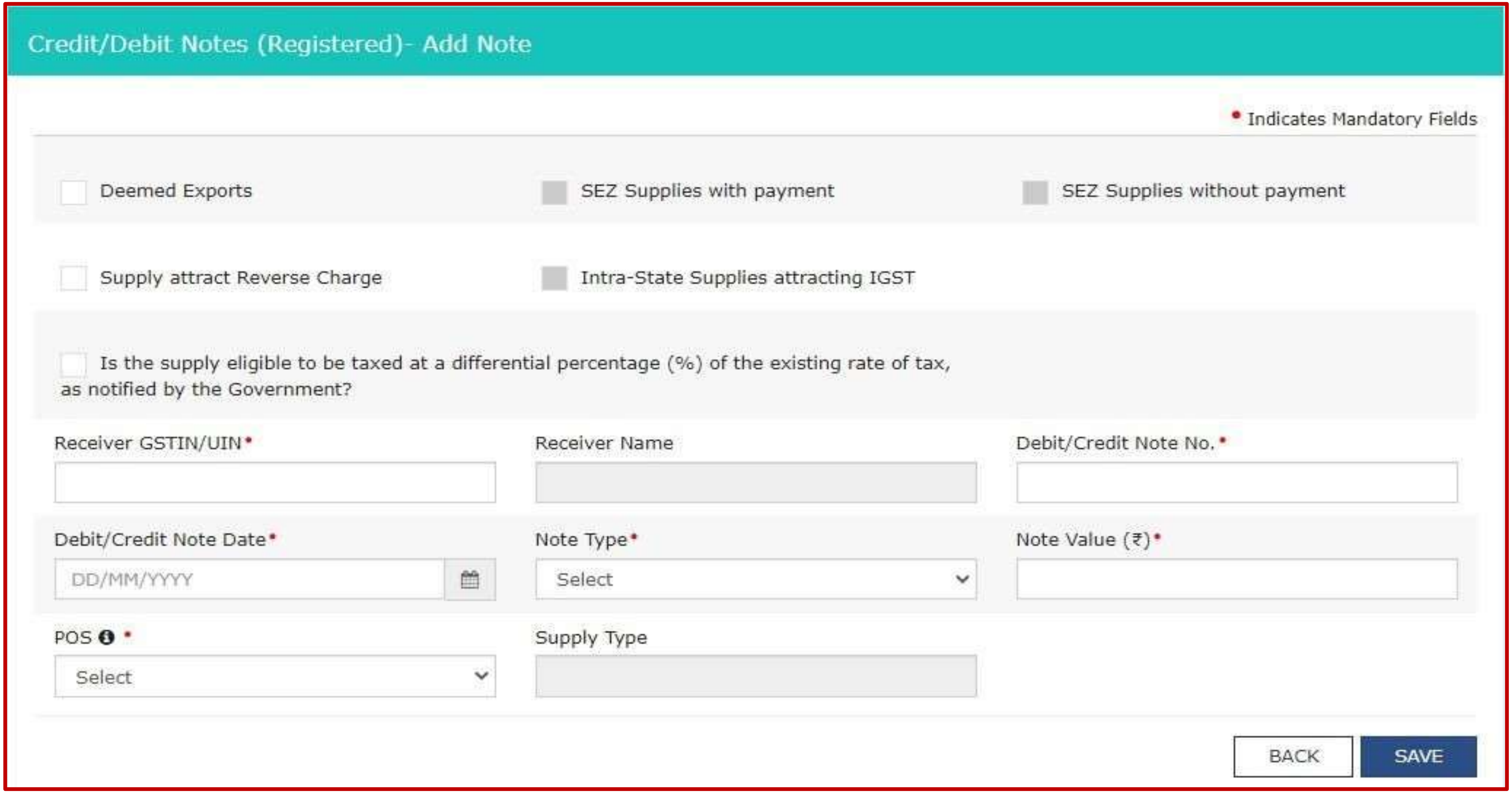
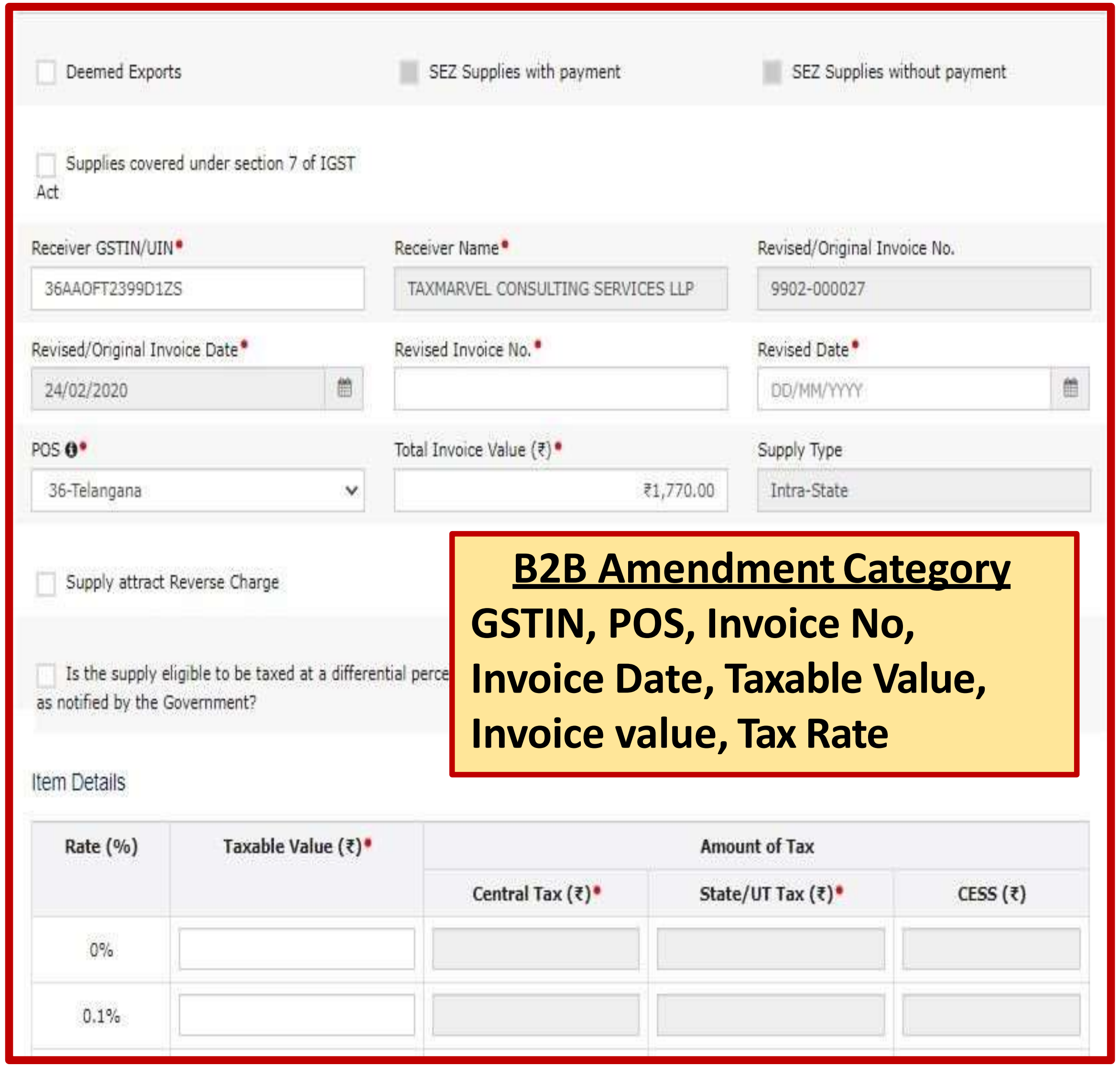
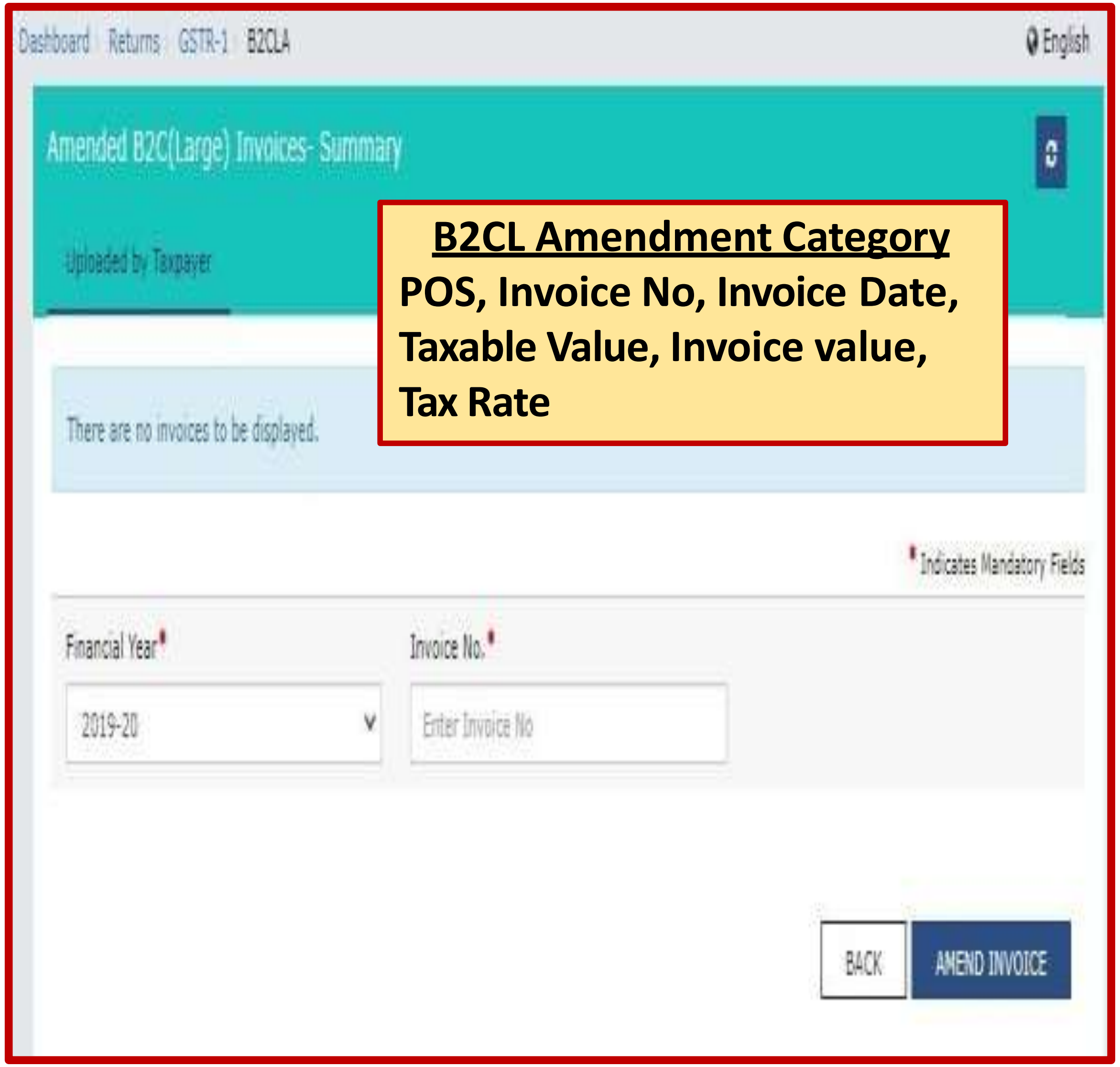


Table 9 – Amendments

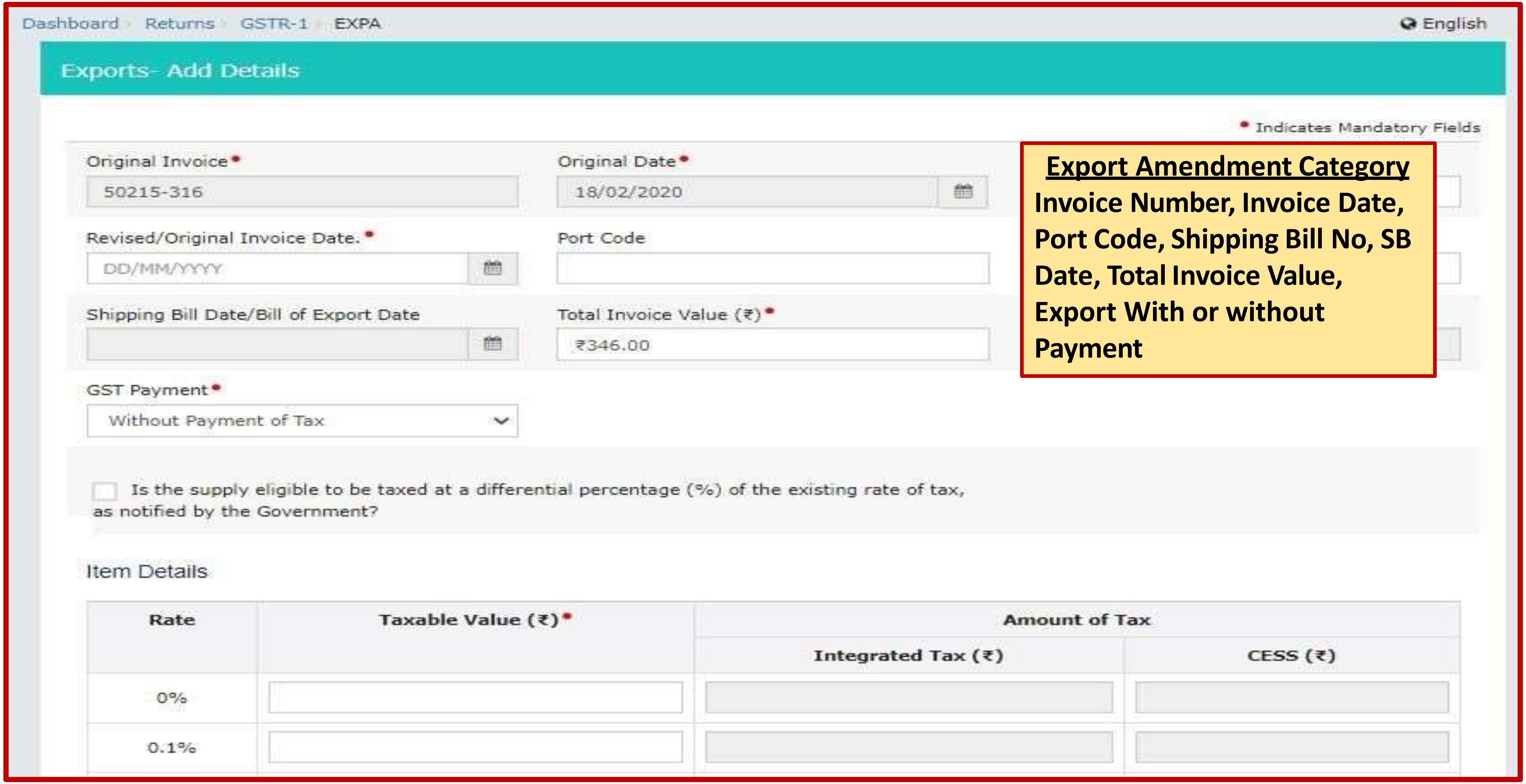


B2B Amendment Category
GSTIN, POS, Invoice No, Invoice Date, Taxable Value, Invoice value, Tax Rate



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

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?

Item Details

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

<u>Export Amendment Category</u>

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

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

B2CS Amendment Category
POS, Supply Type, Taxable Value, Tax Rate

☐ 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%			
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 * 37-Andhra Pradesh

Supply Type 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) (₹)*	Amount of Tax	
		Integrated Tax (₹)*	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 * 12-Arunachal Pradesh

Supply Type Inter-State

Is t... as notif...

Advance Adjustment

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

Item Details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹)*	Amount of Tax	
		Integrated Tax (₹)*	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Table 11 – Amendment - Advances

Amendment to Advance Received/ Adjusted

POS Change, tax rate Change, Adjustment details change

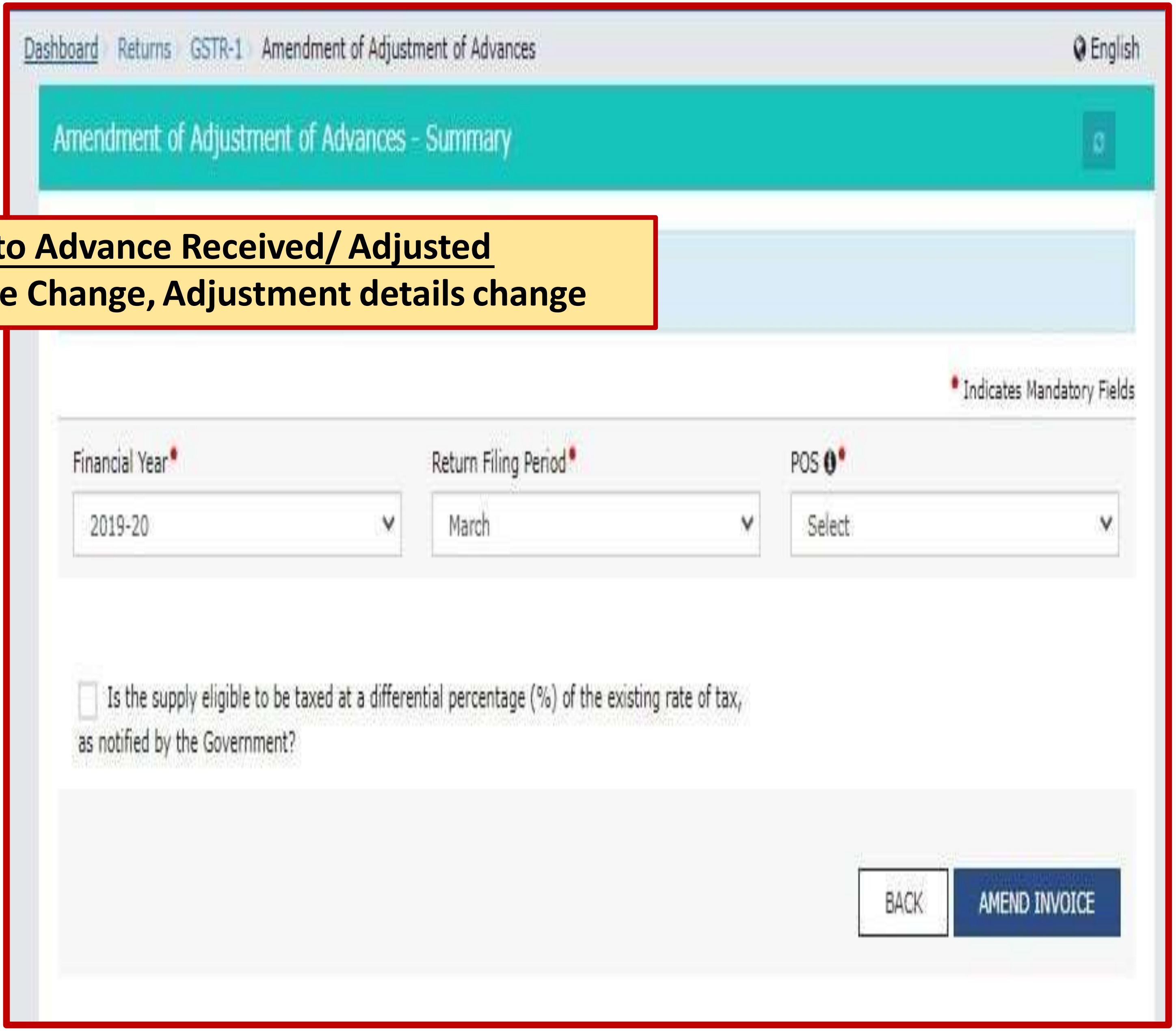
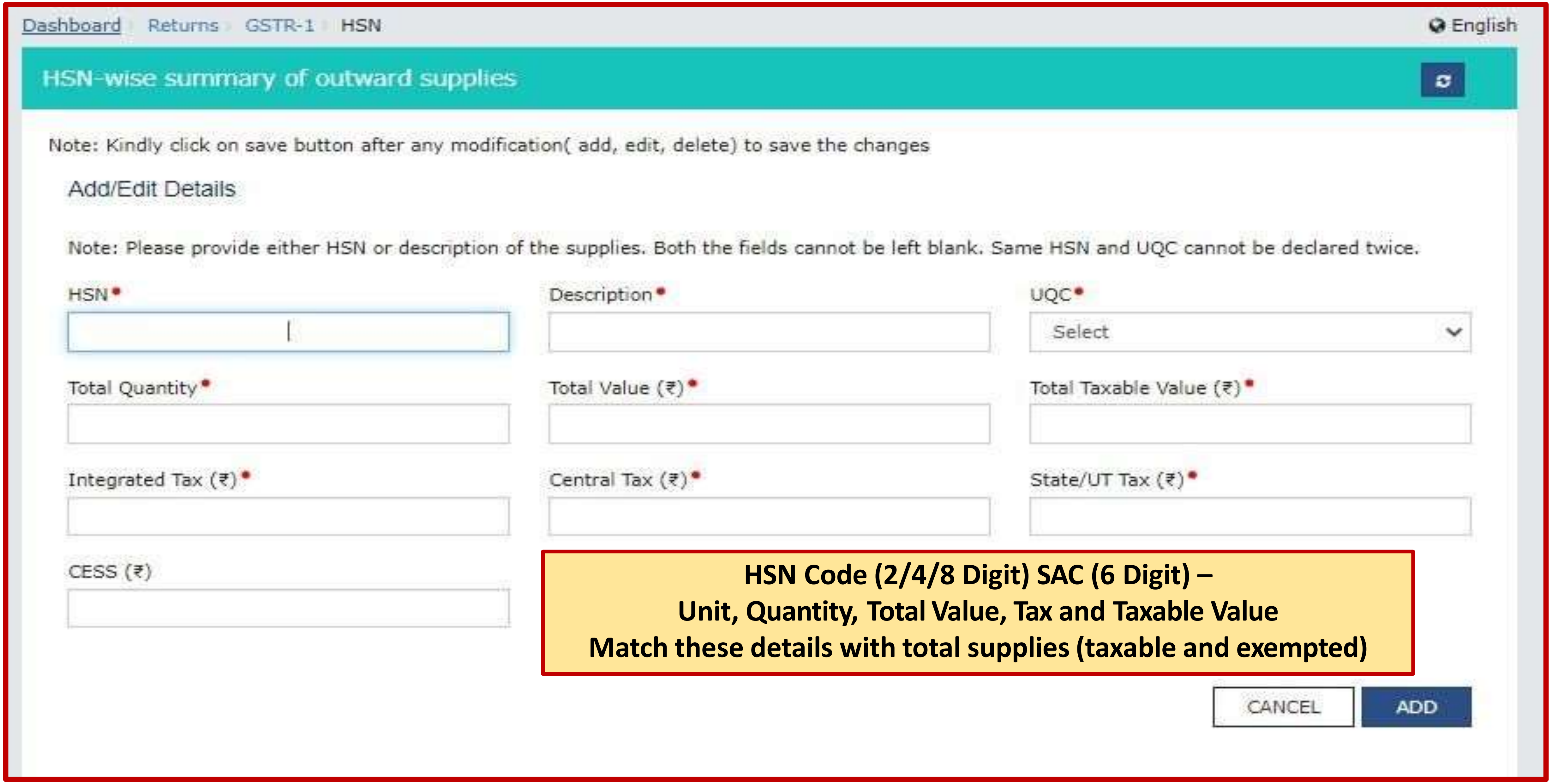
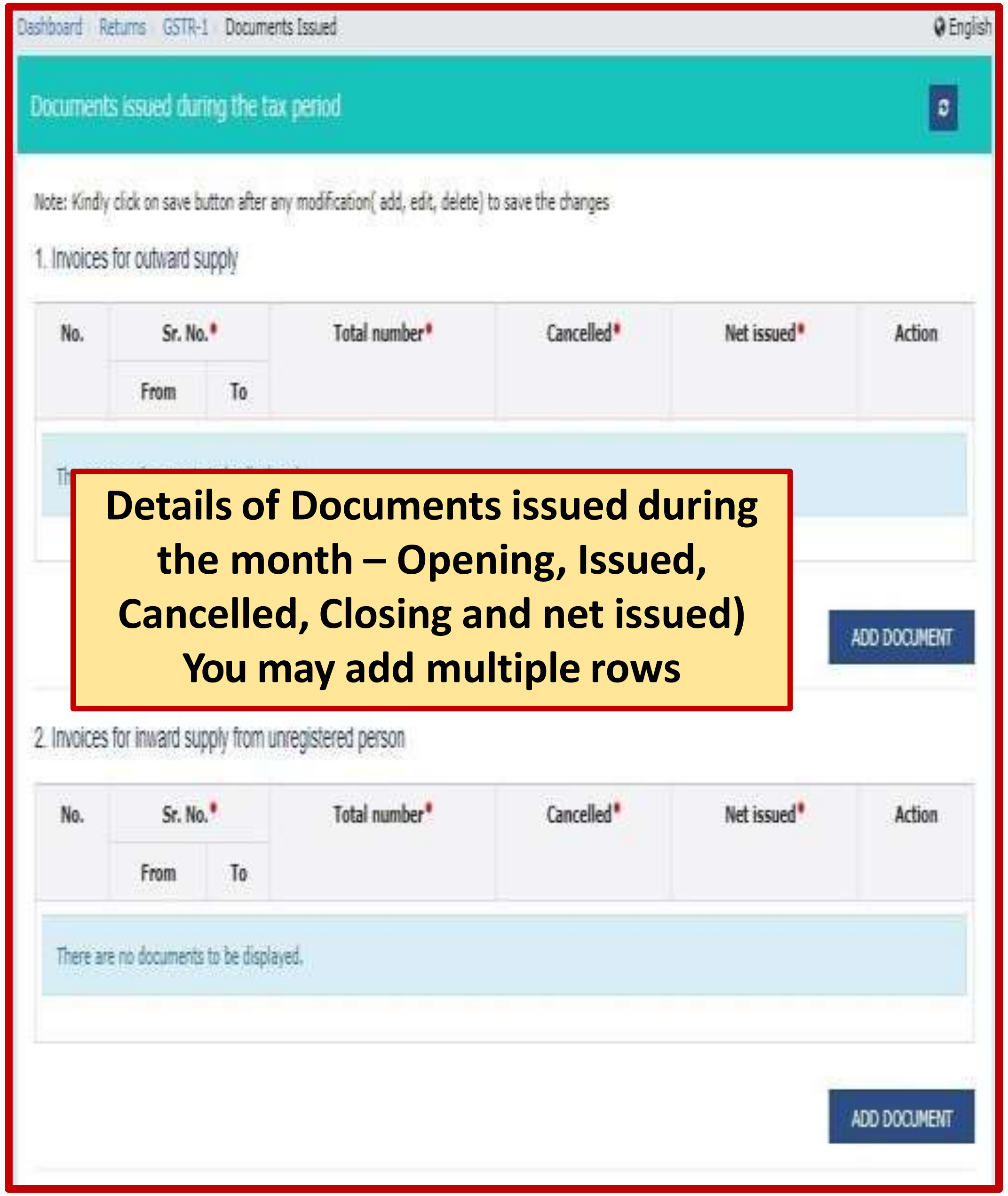


Table 12 – HSN Summary of Outward Supplies



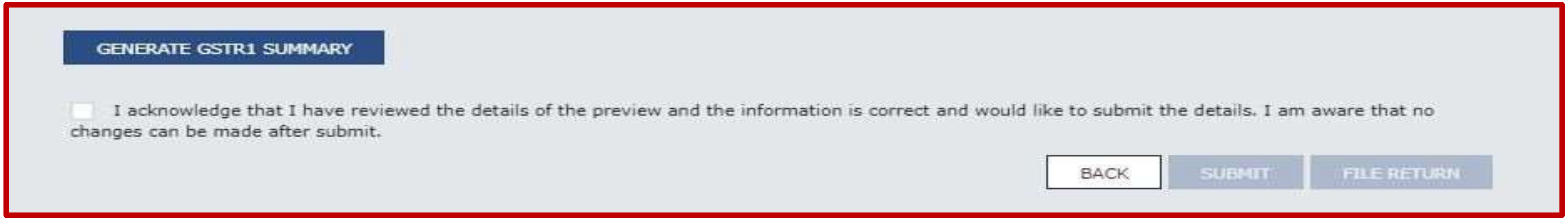
HSN Code (2/4/8 Digit) SAC (6 Digit) –
Unit, Quantity, Total Value, Tax and Taxable Value
Match these details with total supplies (taxable and exempted)

Table 13 – Document Summary



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 Summary (10 Minutes gap for subsequent summary generation)

Submit the Return

File the Return through EVC/ DSC

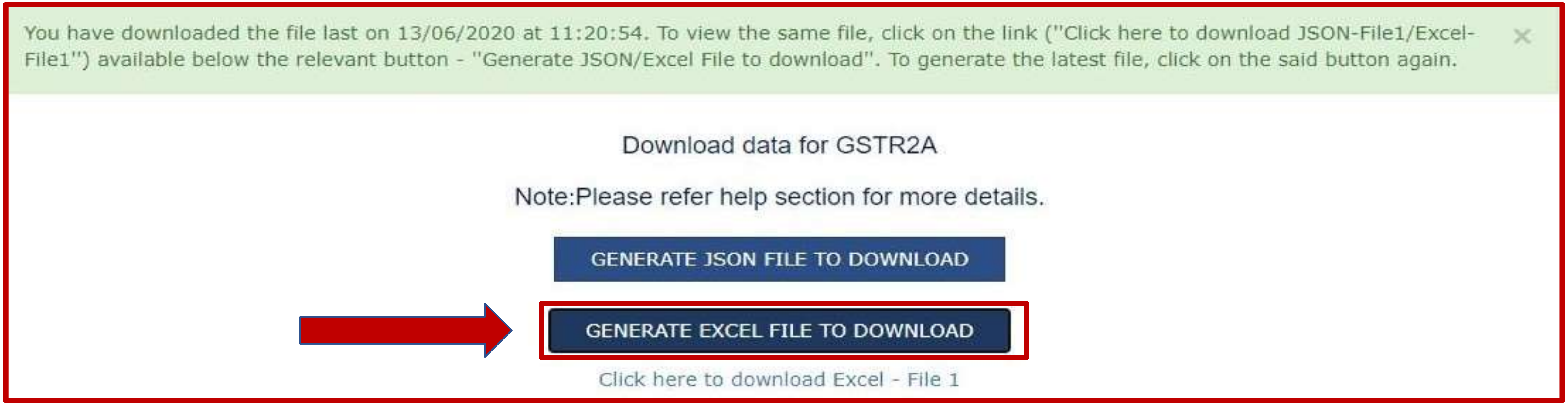
GSTR 2A & 2B

Auto Drafted Details (For View only)

GSTR 2A (Auto Drafted Details)

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



S. No	Steps Download GSTR 2A
1	Login to GST Portal
2	Go to Return Dash Board
3	**View GSTR 2A** - Click on GST number to view details of Invoice
4	**Download GSTR 2A** – 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 – **Submitted/ Not Submitted**
14	GSTR 1 and 3B filing date	**Date and status of Filing GSTR 1 and 3B**

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 BAN	KB00000284871264	R	05-03-2020	16.52	Bihar
10AAACK4409J1ZZ	**KOTAK MAHINDRA BAN**	**0000284871264-To**	**R**	**05-03-2020**	**16.52**	**Bihar**
10AAACK4409J1ZZ	KOTAK MAHINDRA BAN	KB00000284882443	R	05-03-2020	9.44	Bihar
10AAACK4409J1ZZ	**KOTAK MAHINDRA BAN**	**0000284882443-To**	**R**	**05-03-2020**	**9.44**	**Bihar**
10AAACK4409J1ZZ	KOTAK MAHINDRA BAN	KB00000286593636	R	25-03-2020	9.44	Bihar
10AAACK4409J1ZZ	**KOTAK MAHINDRA BAN**	**0000286593636-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

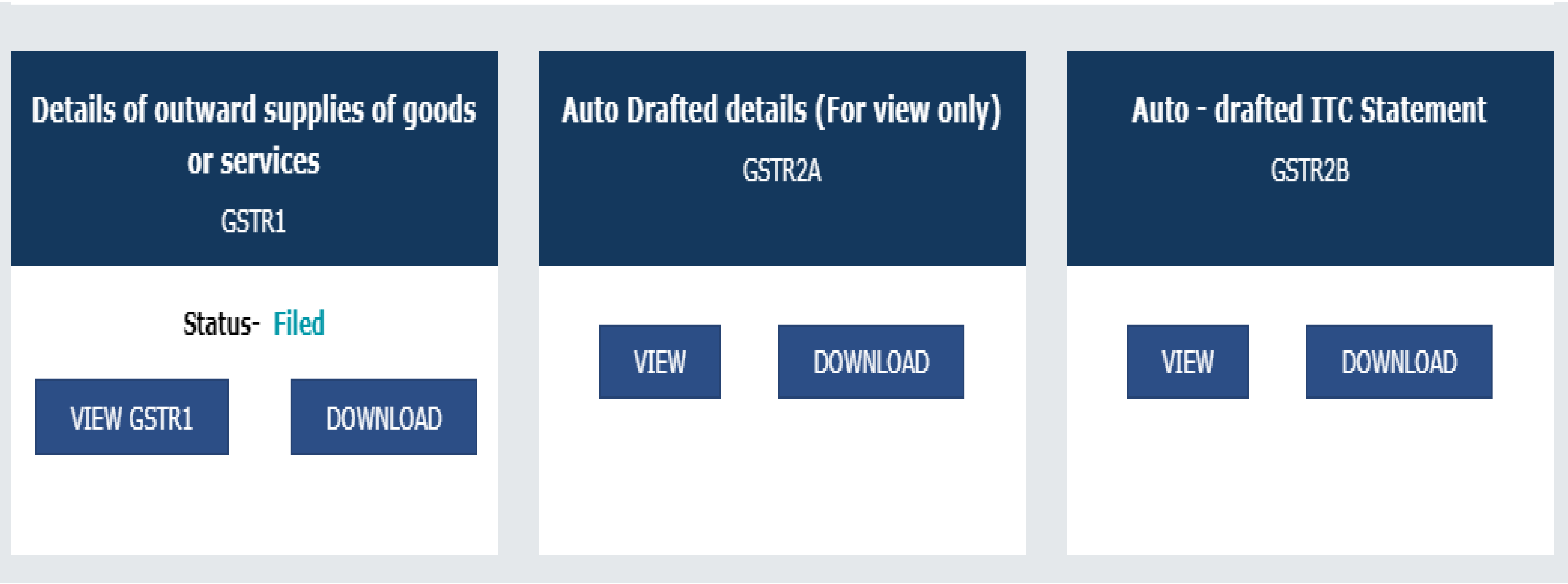
- **Generated Form GSTR-2B consists** of:

(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



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

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- 36AAACO2722Q1Z7

Legal Name - [redacted] PRIVATE LIMITED

Trade Name - [redacted] PRIVATE LIMITED

Financial Year - 2020-21

Return Period - August

Generation date - 12/09/2020

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	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons	4(A)(5)	2,58,017.52	5,02,470.87	5,02,470.87	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	3,778.36	3,778.36	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)	45,733.20	5,068.16	5,068.16	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	07AAFCD9279G1Z9	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	

Thank you

Behind Every Successful Business Decision, There Is Always A CMA