

# GST Returns – GSTR 1 and IFF



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

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

**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%			

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 *	Port Code *
<input type="text"/>	<input type="text" value="DD/MM/YYYY"/>	<input type="text"/>
Shipping Bill No./Bill of Export No.	Shipping Bill Date/Bill of Export Date *	Total Invoice Value (₹) *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Supply Type	GST Payment *	
<input type="text" value="Inter-State"/>	<input type="text" value="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 > 2.5 lakhs per invoice)

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

Indicates Mandatory Fields

POS ⓘ

Select ▼

Taxable value ⓘ

Supply Type ⓘ

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

**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

DashboardReturnsGSTR-1NIL-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?

Item Details

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

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

Dashboard Returns: GSTR-1 B2CLA
 English

Amended B2C(Large) Invoices- Summary

Uploaded by Taxpayer

There are no invoices to be displayed.

Indicates Mandatory Fields

Financial Year\*  
 2019-20

Invoice No.\*  
 Enter Invoice No

BACK

AMEND INVOICE

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



# 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?

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 \* Supply Type

37-Andhra Pradesh ▼ Inter-State

☐ Is the supply eligible to be taxed at the rate 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>*</span>	Amount of Tax	
		Integrated Tax (₹) <span>*</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 \* Supply Type

12-Arunachal Pradesh ▼ Inter-State

☐ Is the supply eligible to be taxed at the rate 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>*</span>	Amount of Tax	
		Integrated Tax (₹) <span>*</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			
<div> <b>Details of Documents issued during the month – Opening, Issued, Cancelled, Closing and net issued)</b>  <b>You may add multiple rows</b> </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)

# 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

