

GST Returns

Rohit Kumar Singh
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GST Returns

Legal Provisions



Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR
GSTR1*	Outward Supplies	10 th * of the next month (now 11 th of next month)	Normal Taxpayer
GSTR2*	Inward Supplies	15 th of the next month	Normal Taxpayer
GSTR3*	Monthly return [periodic]	20 th of the next month	Normal Taxpayer
GSTR3B*	Monthly/Quarterly return (Summary return)	20 th of the next month/Quarter	Normal Taxpayer
GSTR4	Return by composition taxpayers	18 th of the month next to the quarter	Composition Taxpayer
GSTR5	Return by non resident taxpayers [foreigners]	20 th of the next month or within 7 days after expiry of registration, whichever is earlier	Foreign Non-Resident Taxpayer
GSTR 5A	Return by OIDAR	20 th of the next month	OIDAR Service Providers
GSTR6	Return by input service distributors [ISD]	13 th of the next month	Input Service Distributor

Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR
GSTR7	TDS**	10 th of the next month	Tax Deductor
GSTR8	TCS**	10 th of the next month	E-Commerce Operator
GSTR9	Annual return	31 st December of next FY	Normal tax payer having turnover more than Rs 2 Crs
GSTR9C	Annual return and reconciliation statement	31 st December of next FY	Normal taxpayer having turnover more than Rs 5 crores
GSTR10	Final Return	Within 3 months of the date of cancellation or date of order of cancellation, whichever is later	Persons cancelling registration
GSTR 11	Return by UIN Holders	No Due date	Unique Identification Number holders

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 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

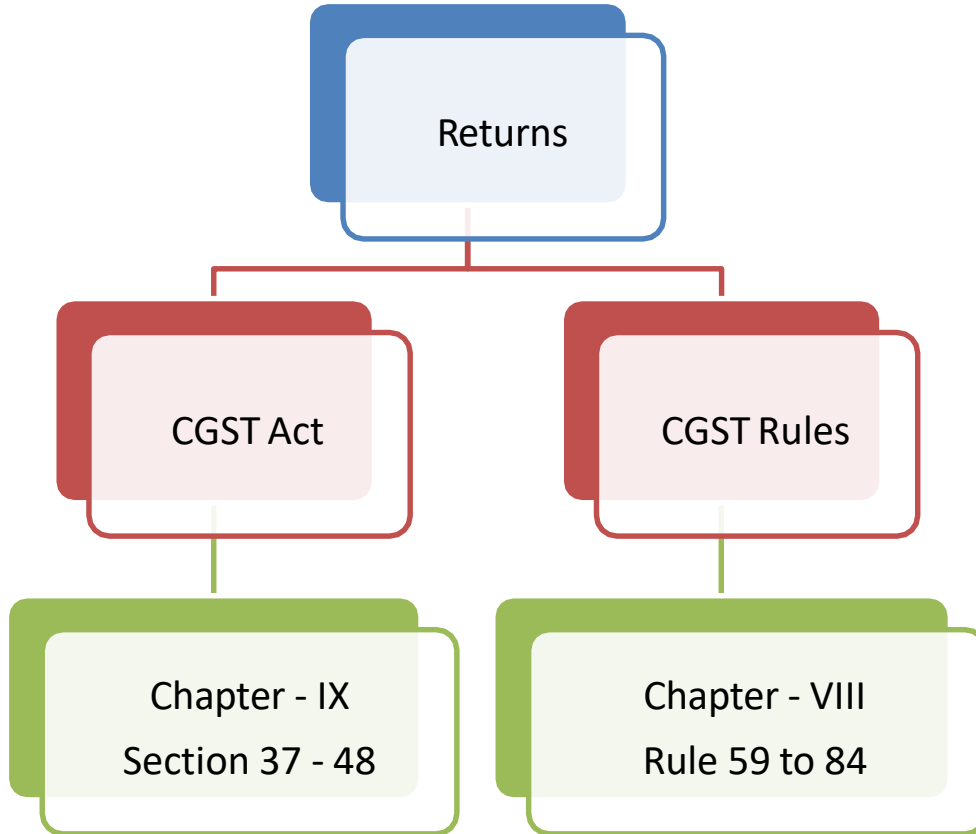
GST Returns – Mode of Filing Returns

Sl No	Return filing mechanism
1	GSTN Portal (www.gst.gov.in)
2	GST Suvidha Providers (ASP & GSP)
3	Through facilitation centres

Section 1

Returns Overview

Returns Provisions – Act & Rules



Return – A Snapshot of CGST Act

Returns Provisions – Sec 37 to 48

Sec 37
Details of
Outward
Supplies

Sec 38
Details of
Inward
Supplies

Sec 39
Furnishing
of Returns

Sec 40
First Return

Sec 41
Claim of ITC
and
provisional
acceptance

Sec 42
Matching,
Reversal
and reclaim
of ITC

Return – A Snapshot of CGST Act

Returns Provisions – Sec 37 to 48

Sec 43
Matching,
reversal
and reclaim
of
reduction
of Output
Tax Liability

Sec 44
Annual
Return

Sec 45
Final
Return

Sec 46
Notice of
return
defaulters

Sec 47
Levy of late
fees

Sec 48
GST
Practitioners

Return – A Snapshot of CGST Rules

Rule 59 to 68, 80-82

Form and manner of
Furnishing Returns

Rule 59
RP -
Outward
Supplies –
GSTR 1

Rule 60
RP –
Inward
Supplies –
GSTR 2

Rule 61
RP –
Monthly
Return –
GSTR 3
(else GSTR
3B)

Rule 62
Composition
Supplier –
GSTR 4

Rule 63
Non
Resident
tax payer –
GSTR 5

Rule 64
OIDAR
Services
GSTR 5A

Return – A Snapshot of CGST Rules

Rule 59 to 68, 80-82

Form and manner of
Furnishing Returns

Rule 65
Input
Service
Distributo
r – GSTR
6

Rule 66
TDS
GSTR 7

Rule 67
E-
Commerc
e
Operator
GSTR 8

Rule 68
Notice to
Non
Filers
GSTR 3A

Rule 80
Annual
Return RP
- GSTR 9
E-Com
Operator
(TDS) –
GSTR 9A
TO> 2Cr –
GSTR 9B

Rule 81
Final
Return
(Every
RP)
GSTR 10

Rule 82
Inward
Supplies
for UIN
GSTR 11



Goods and Services Tax

[Skip to Main Content](#)

[GSTR INFORMATION](#)

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

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

English

File Returns

Financial Year*

2017-18

Return Filing Period*

April

SEARCH

* Indicates Mandatory Fields

Outward supplies made by the taxpayer
GSTR1

Due Date - 10/05/2017

[PREPARE ONLINE](#)

[UPLOAD](#)

Inward supplies received by taxpayer
GSTR2

Due Date - 15/05/2017

[PREPARE ONLINE](#)

[UPLOAD](#)

Monthly Return
GSTR3

Due Date - 20/05/2017

[GENERATE](#)

Annual Return
GSTR3

Due Date - 31/12/2018

[PREPARE ONLINE](#)

[UPLOAD](#)

Creation and Submission of Addendum to GSTR1
GSTR1A

Due Date - 17/05/2017

[PREPARE ONLINE](#)

[UPLOAD](#)

Creation & Submission of Periodic TCS Return
GSTR8

Due Date - 10/05/2017

[PREPARE ONLINE](#)

[UPLOAD](#)

GSTR-5 - Return for Input Service Distributor
GSTR 5

Due Date - 15/05/2018

[PREPARE ONLINE](#)

[UPLOAD](#)

Auto Drafted details
(GSTR 2A)

[VIEW](#)

Return for Non Resident Taxable Person
GSTR 5

Due Date - 15/05/2018

[PREPARE ONLINE](#)

[UPLOAD](#)

Ratna Steels GSTR-

In.No	Amt	GST
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Super Cars Ltd Portal

No	Qt	Amt	GST
6	10	1,00,00	18,000
7	50	50,000	9,000
8	25	25,000	4,500
10	50	50,000	9,000
Tot	22	2,25,00	40,500

TR-1A

Ratna Steels
GSTR-1

FORM ITC-1

Super Cars Ltd Eligible ITC

40,500

Super Cars Ltd GSTR-2

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

Super Cars Ltd GSTR-1

Outward Supplies Register

No	Qt	Amt	GST
1	80	88,000	15,840
2	60	66,000	11,880
3	30	33,000	5,940
4	45	49,500	8,910
Tot	21	2,36,50	42,570

GSP

Aug
20

FORM GSTR-3

Ratna Steels

Monthly Return

Payment

Super Cars Ltd GSTR-1

FORM GSTR-3

Super Cars Ltd

Monthly Return

Payment

Ratna steels

Super Cars Ltd

Rev Automobiles

Inward Supplies Register

No	Qt	Amt	GST
6	10	1,00,00	18,000
7	50	50,000	9,000
8	25	25,000	4,500
10	50	50,000	9,000
Tot	22	2,25,00	40,500

Books of Super Cars Ltd for July

Super Cars Ltd GSTR-2

FORM ITC-1

Super Cars Ltd Eligible ITC

40,500

Outward Supplies Register

No	Qt	Amt	GST
1	80	88,000	15,840
2	60	66,000	11,880
3	30	33,000	5,940
4	45	49,500	8,910
Tot	21	2,36,50	42,570

Thank you

Thanks for your Patience and Time



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 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 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 -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.**

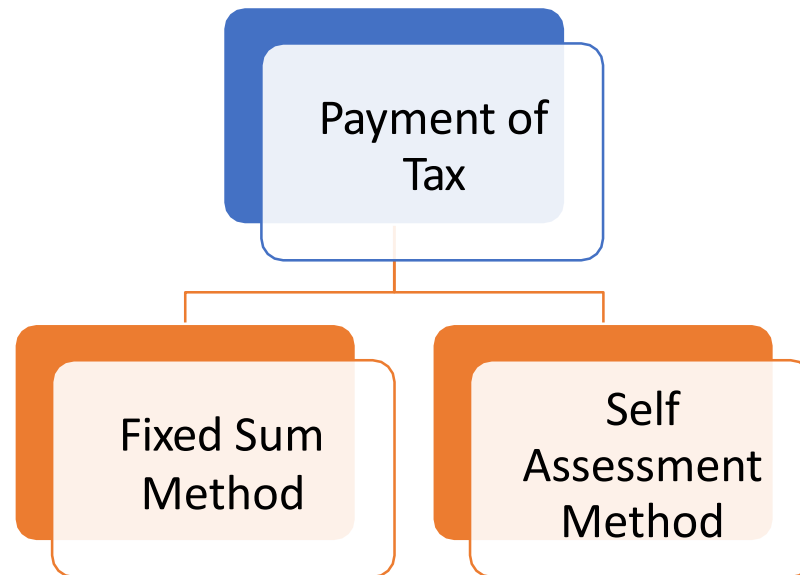
Payment of Tax – Monthly (Fixed Sum or Self assessment Method)

- **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 –**

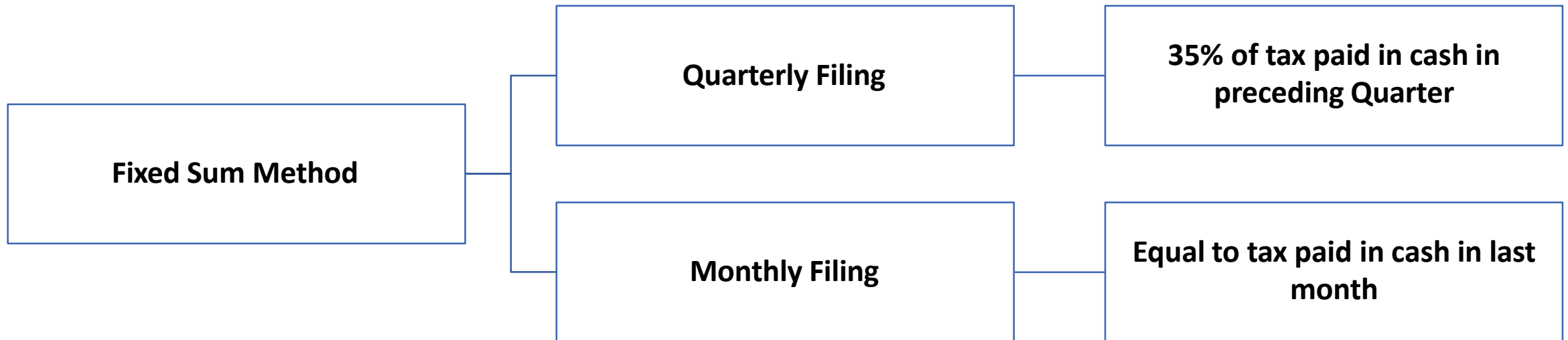


Payment of Tax – Monthly (Fixed Sum or Self assessment Method)

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

- I. **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)

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 View Filed Returns

Track Return Status Transition Forms

ITC Forms Annual Return

TDS and TCS credit received Tax liabilities and ITC comparison

Opt-in for Quarterly Return

Commissionerate: State: Return 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 th Dec 2020 to 31 st 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 ADVISORYHELP ⓘ↺

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%			

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

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 *

DD/MM/YYYY

Note Type *

Select

Note Value (₹) *

POS ⓘ *

Select

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

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

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%			

Export Amendment Category
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

☐ 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) (₹) [*]	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 ^{*} 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) (₹) [*]	Amount of Tax	
		Integrated Tax (₹) [*]	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 *	Description	UQC *
<input type="text" value="To Add Details, Enter HSN Code/Description"/>	<input type="text"/>	<div>Select ▼</div>
Total Quantity *	Total Taxable Value (₹) *	Rate (%) *
<input type="text"/>	<input type="text"/>	<div>Select ▼</div>
Integrated tax (₹) *	Central tax (₹) *	State/UT tax (₹) *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Cess (₹)		
<input type="text"/>		

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

ADD DOCUMENT

2. Invoices for inward supply from unregistered person

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

ADD DOCUMENT

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

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)

Details of outward supplies of goods or services GSTR1 Status- Filed VIEW GSTR1 DOWNLOAD	Auto Drafted details (For view only) GSTR2A VIEW DOWNLOAD	Monthly Return GSTR3B Status- Filed VIEW GSTR3B DOWNLOAD
--	---	--

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	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 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]

Financial Year - 2020-21

Legal Name - [REDACTED] PRIVATE LIMITED

Return Period - September

Trade Name - [REDACTED] PRIVATE LIMITED

Generation date -

SUMMARY

ALL TABLES

[View Advisory](#)

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

Introduction of ITC Statement - Form GSTR-2B

GSTIN

Legal Name PRIVATE
LIMITED

Trade Name - PRIVATE
LIMITED

Financial Year - 2021-22

Return Period - December

Generation date - 14/01/2022

SUMMARY

[ALL TABLES](#)

[View Advisory](#)

ITC available

ITC not available

HELP ?

S.NO.	Heading [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) ⓘ	374.58	26,794.98	26,794.98	0.00
II	Inward Supplies from ISD ▼	4(A)(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4(A)(3) ⓘ	0.00	3,246.52	3,246.52	0.00
IV	Import of Goods ▼	4(A)(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4(B)(2) ⓘ	0.00	0.00	0.00	0.00

[BACK TO DASHBOARD](#)

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

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

Introduction of ITC Statement - Form GSTR-2B

SUMMARY

ALL TABLES

View Advisory

ITC available

ITC not available

HELP ?

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

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

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

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

Introduction of ITC Statement - Form GSTR-2B

Select table to view details ▼

Taxable inward supplies received from registered person - B2B

HELP ?

Supplier wise Details

Document Details

Records Per Page:

10 ▼

Search...



S.NO.	GSTIN of supplier ^	Trade/legal name ^	Number of records ^	Taxable Value (₹) ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (
1	06ADFFS1846J1ZW	SUPER FAST CARGO SERVICES	1	1,60,330.00	28,859.40	0.00	0.00	
2	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

Thanks for your Patience and Time



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

Unblocking of E-Way Bill Generation Facility

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

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

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

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

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

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

Viewing Orders

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

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

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

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

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

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

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

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

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

Notification to Taxpayer

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

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

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

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

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

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

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

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

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

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

Application Statuses

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

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

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

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

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

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

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

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

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

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

DashboardServicesGST LawSearch TaxpayerHelpe-Way Bill System

Dashboard > Returns > GSTR1English

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

GSTIN - 08AACCS8796G1ZR
FY - 2018-19

Legal Name - MxWeb Infotech48
Return Period - November

Trade Name - GSTN
Status - Not Filed

Due Date - 11/12/2018

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

GSTR-1 - Invoice Details

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

5A, 5B - B2C (Large) Invoices0

9B - Credit / Debit Notes (Registered)0

9B - Credit / Debit Notes (Unregistered)0

6A - Exports Invoices0

9A - Amended B2B Invoices0

Total Value

₹ 48,063.96

Total Tax Liability

₹ 2,417.64

Total Taxable Value

₹ 45,646.32

"Total tax liability" includes tax payable by

IMPORT EWB DATA

Total Value

₹ 0.00

Total Tax Liability

₹ 0.00

IMPORT EWB DATA

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

Total Value

₹ 0.00

Total Tax Liability

₹ 0.00

Total Value

₹ 0.00

Total Tax Liability

₹ 0.00

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

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

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

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

GSTR-1 - Other Details

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

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

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

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

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

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

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

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

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

GENERATE GSTR1 SUMMARY

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



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

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

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

GSTR-1 - Invoice Details

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

Total Value

₹ 48,063.96

Total Taxable Value

₹ 45,646.32

Total Tax Liability

₹ 2,417.64

To import EWB data into B2B Section / recipient

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value

₹ 0.00

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

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

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

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

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

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

Dashboards>ReturnsEWBGSTR-1English

E-Way Bill B2B Invoices

Online Upload Of E-Way Bill Invoices

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

BACK

IMPORT

DOWNLOAD

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

E-Way Bill B2B Invoices ⓘ



Online Upload Of E-Way Bill Invoices

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

BACK

IMPORT

DOWNLOAD

b2b.csv



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

E-Way Bill B2B Invoices ⓘ



Online Upload Of E-Way Bill Invoices

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

BACK

IMPORT

DOWNLOAD

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



Information

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

CANCEL

OK

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



Success

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

CLOSE

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

Dashboard > Returns > EWBGSTR-1 English

E-Way Bill B2B Invoices 🔄

Online Upload Of E-Way Bill Invoices

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

BACKIMPORTDOWNLOAD

Import History

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

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

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

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

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

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

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

se charge however the same will not be part of

IMPORT EWB DATA ?

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

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

IMPORT EWB DATA ?

9B - Credit / Debit Notes (Registered) 0

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

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

Dashboard > Returns > GSTR-1 > B2B

English

GSTIN - 08AAYFA3133A1ZO

Legal Name -

Trade Name - GSTN

FY - 2018-19

Return Period - November

Status - Not Filed

B2B Invoices - Receiver-Wise-Summary

Processed Invoices

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

BACK

ADD DETAILS

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

B2B Invoices - Receiver-Wise-Summary

Processed Invoices

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

BACK

ADD DETAILS

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

Dashboard > Returns > GSTR-1 > B2B

English

B2B Invoices - Summary

Uploaded by Taxpayer

Uploaded by Receiver

Modified by Receiver

Rejected by Receiver

Processed Invoices

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

BACK

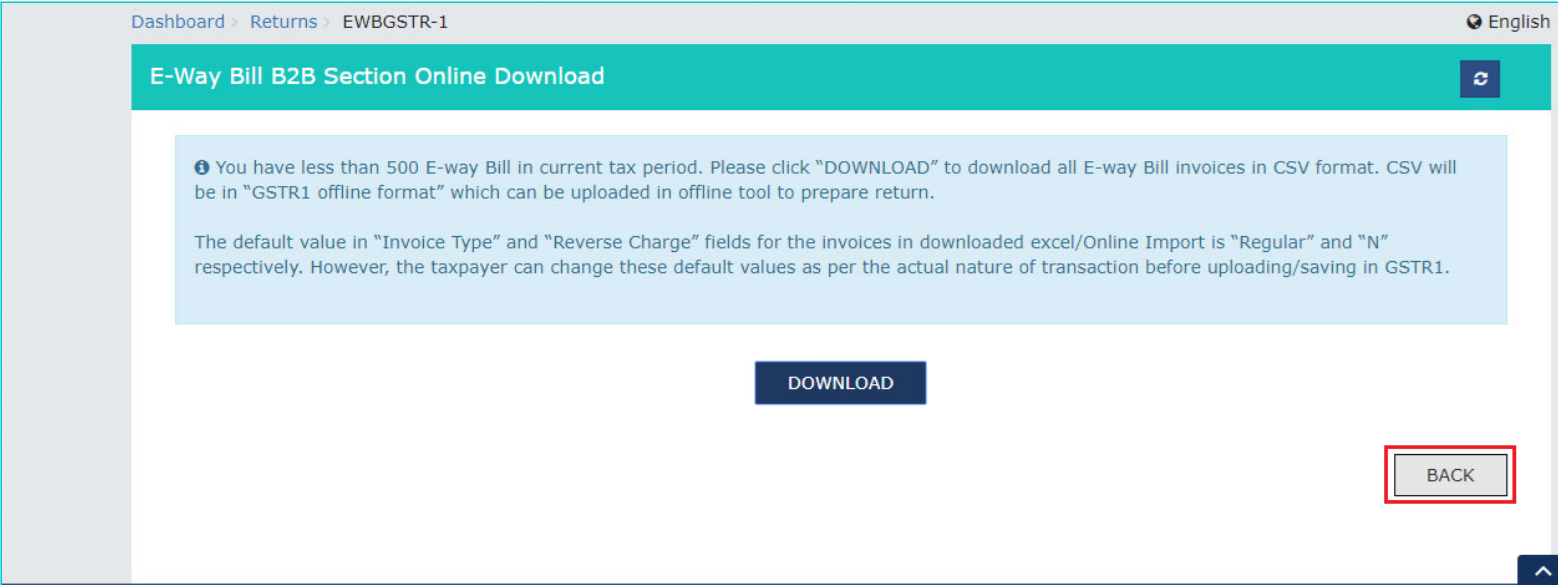
ADD DETAILS

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

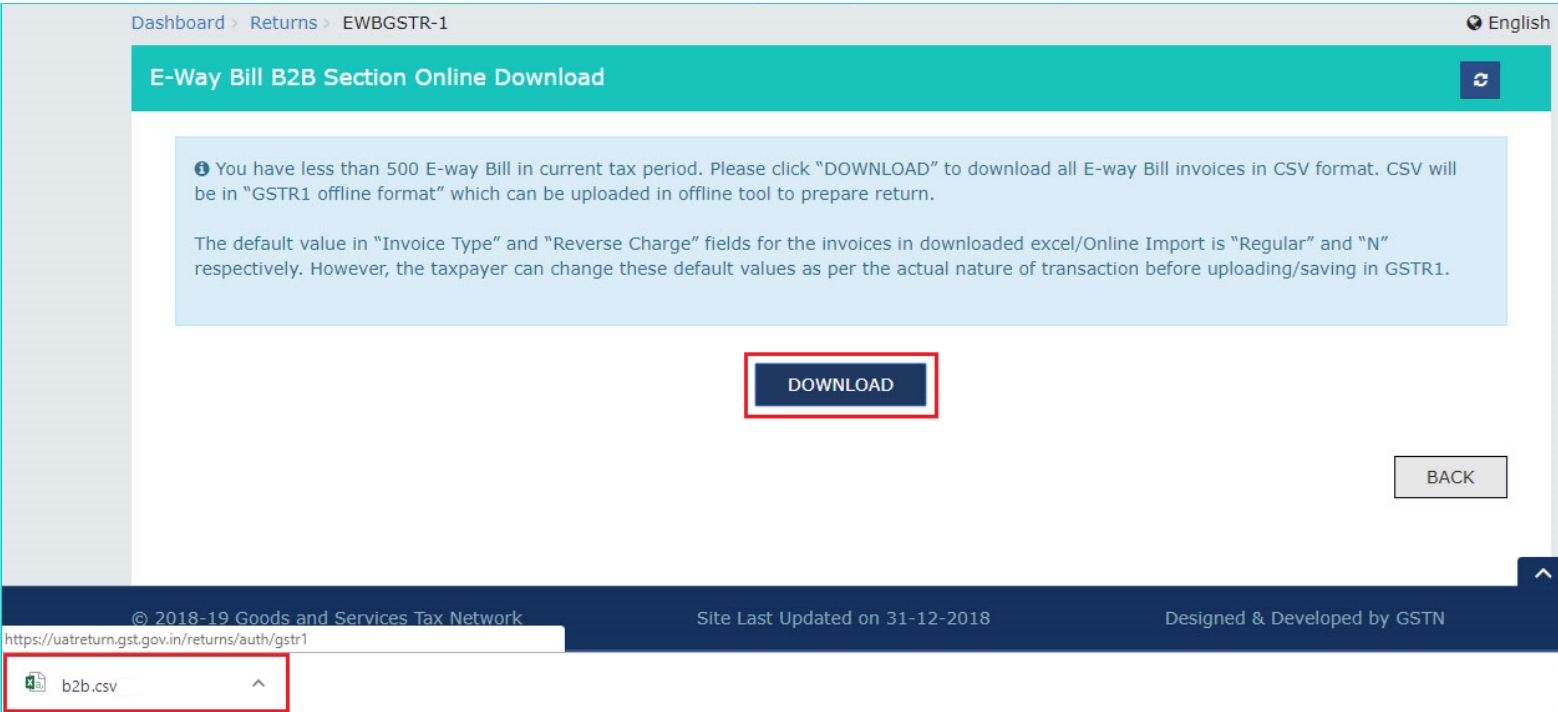
[Go back to the Main Menu](#)

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

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



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



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

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

Cut

Copy

Format Painter

Clipboard

Calibri

11

B

I

U

Font

Alignment

General

\$

%

Number

Conditional Formatting

Format as Table

Cell Styles

Insert

Delete

Format

Cells

AutoSum

Fill

Clear

Editing

Sort & Find & Filter

Select

Esakki Raj Perumal

Share

! SECURITY WARNING

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

Enable Content

A1

</

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

[Go back to the Main Menu](#)

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

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

Dashboard > Returns > EWBGSTR-1
English

Offline Download for EWB

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

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

GENERATE FILE TO DOWNLOAD

BACK

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

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

Offline Download for EWB



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

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

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

GENERATE FILE TO DOWNLOAD

BACK

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

Offline Download for EWB



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

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

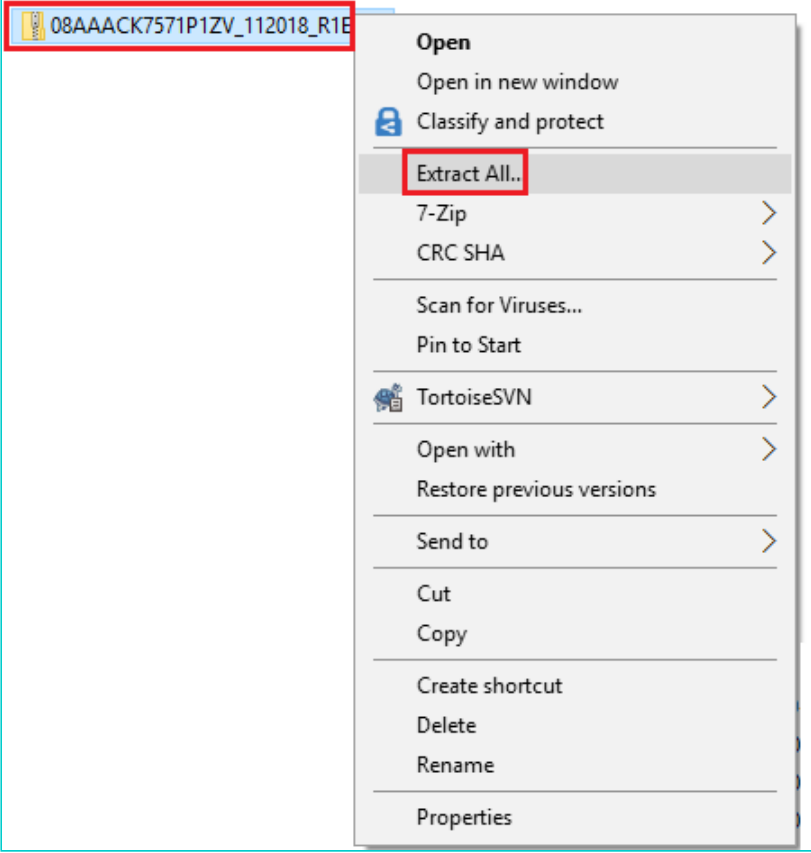
✓ You have downloaded the file last on 07/01/2019 at 19:35:05. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again

GENERATE FILE TO DOWNLOAD

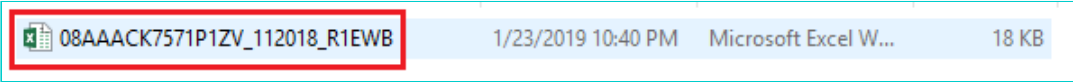
EWBReport.tar.gz

BACK

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



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



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

08AAACK7571P1ZV_112018_R1EWB [Protected View] - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

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

Enable Editing

H18

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

b2b

b2cl

hsn

Ready

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

[Go back to the Main Menu](#)

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

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

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

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

GSTR-1 - Invoice Details

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

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

Total Value
₹ 1,01,763.96

Total Taxable Value
₹ 93,646.32

Total Tax Liability
₹ 8,177.64

liability" includes tax payable by recipient on :

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value
₹ 0.00

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

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

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

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

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

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill B2CL Invoices ⓘ

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

BACK

IMPORT

DOWNLOAD

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

[Go back to the Main Menu](#)

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

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

Dashboard > Returns > EWBGSTR-1

English

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

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

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

DOWNLOAD

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

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



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

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

DOWNLOAD

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Site Last Updated on 31-12-2018

Designed & Developed by GSTN

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

b2cl.csv

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

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

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

[Go back to the Main Menu](#)

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

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

Offline Download for EWB



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

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

GENERATE FILE TO DOWNLOAD

BACK

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

III. 6A - Exports Invoices

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

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

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

9B - Credit / Debit Notes (Unregistered)

0

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

6A - Exports Invoices

55

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

IMPORT EWB DATA



9A - Amended B2B Invoices

0

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

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

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

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

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

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

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

[Go back to the Main Menu](#)

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

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

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

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

E-Way Bill Export Section Online Download



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

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

DOWNLOAD

BACK

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

exp.csv - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

CutCopyFormat PainterClipboard

Calibri11Font

Alignment

GeneralNumber

Conditional FormattingTable StylesCells

AutoSumFillClear

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

A1Export Type

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

exp

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

[Go back to the Main Menu](#)

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

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

Dashboard > Returns > EWBGSTR-1English

Offline Download for EWB

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

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

GENERATE FILE TO DOWNLOAD

BACK

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

[Go back to the Main Menu](#)

IV. 7 - B2C Others

To import 7 - B2C Others invoices in Form GSTR-1, perform the following steps:

- 1. Click the **IMPORT EWB DATA** button in the "7 - B2C Others" tile.

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

GSTR-1 - Other Details

<div>7 - B2C (Others)2</div> <div>Total Taxable Value ₹ 95,544.00</div> <div>Total Tax Liability ₹ 680.86</div> <div>IMPORT EWB DATA<i>i</i></div>	<div>8A, 8B, 8C, 8D - Nil Rated Supplies0</div> <div>Total Nil Amt ₹ 0.00</div> <div>Total Exempted Amt ₹ 0.00</div> <div>Total Non-GST Amt ₹ 0.00</div>	<div>11A(1), 11A(2) - Tax Liability (Advances Received)0</div> <div>Gross Advance Received ₹ 0.00</div> <div>Total Tax Liability ₹ 0.00</div>
--	--	---

- 2. Based on the number of B2CS invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

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

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

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

E-Way Bill B2CS Invoices ⓘ



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

BACK

DOWNLOAD

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

[Go back to the Main Menu](#)

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

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

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

[Go back to the Main Menu](#)

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

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

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

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

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

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

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

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

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

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

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

E-Way Bill HSN Details



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

BACK

DOWNLOAD

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

DashboardServicesGST LawSearch TaxpayerHelpe-Way Bill System

Dashboard > Returns > EWBGSTR-1English

E-Way Bill HSN Details

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

BACKDOWNLOAD

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

hsn (2).csv210/210 B

Show all

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

PasteClipboard

Calibri11Font

Wrap TextAlignment

ProtectProtection

GeneralNumber

Conditional FormattingFormatting

Format as TableTable

Cell StylesCell Styles

InsertDeleteFormatCells

SumSort & FilterEditing

Find & SelectEditing

Share This FileWebEx

N4

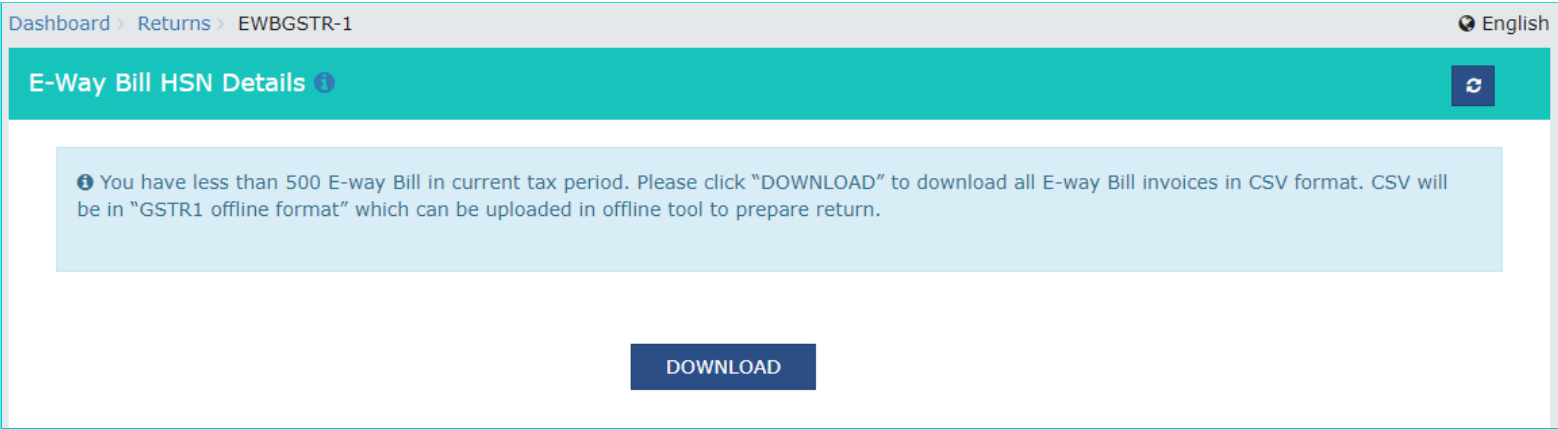
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	HSN	Descriptic	UQC	Total Qua	Total Valu	Taxable V	Integrate	Central Ta	State/UT	1	Cess Amount										
2	6307	Lehanga	PCS	16	1988	8430875	8430875				0										
3																					
4																					
5																					
6																					
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hsn (2)

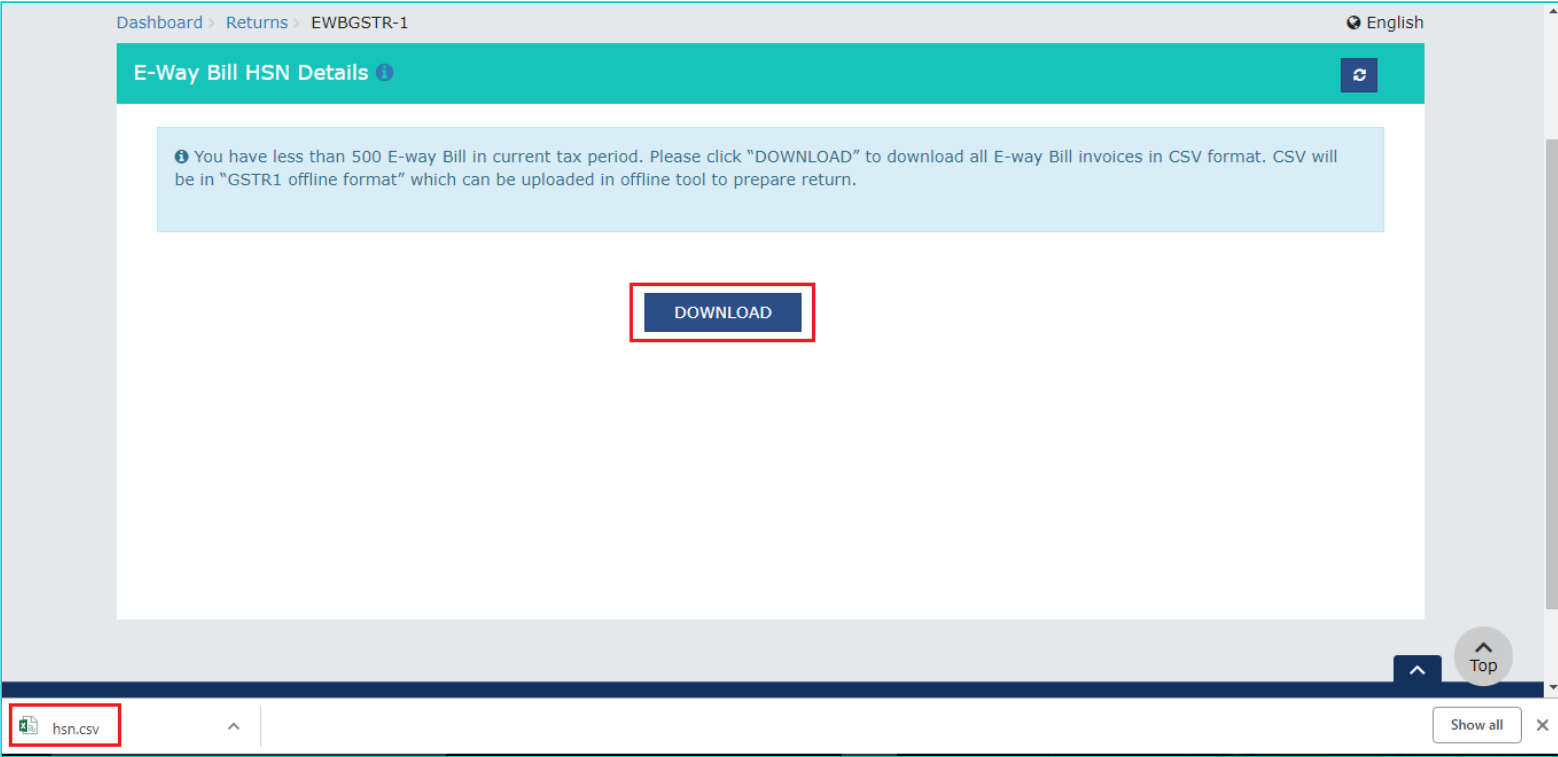
Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

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

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



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



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

