

### **Filing of FORM GSTR-1**

Form GSTR-1 is a monthly or quarterly statement of **Outward Supplies** that should be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both. This statement contains details of outward supplies of goods and services made by the taxable person.

- ☐ Form GSTR-1 can be prepared using the following modes through:
  - i. Online entry on the GST Portal.
  - ii. Uploading of invoice and other Form GSTR-1 data using Returns Offline Tool.
  - iii. Using third party application of Application Software Provider (ASPs) through GST Suvidha Providers (GSPs).
  
- ☐ Form GSTR-1 needs to be filed even if there is no business activity (Nil Return) in the tax period. However, now NIL FORM GSTR-1 can be filed through SMS.
  
- ☐ Every registered taxable person, other than an input service distributor/ composition taxpayer/ persons liable to deduct tax u/s 51 / persons liable to collect tax u/s 52 is required to file Form GSTR-1, the details of outward supplies of goods and/or services during a tax period, electronically on the GST Portal.  
The following details of a tax period have to be furnished in Form GSTR-1:
  - a. Invoice level details of supplies to registered persons including those having UIN;
  - b. Invoice level details of Inter- State supplies of invoice value greater than Rs. 2,50,000 to unregistered persons (consumers);
  - c. Details of Credit/Debit Notes issued by the supplier against invoices;
  - d. Details of export of goods and services including deemed exports (SEZ);
  - e. Summarised state level details of supplies to unregistered persons (consumers);
  - f. Summary Details of Advances received in relation to future supply and their adjustment;
  - g. Details of any amendments effected to the reported information for either of the above categories;
  - h. Nil- rated, exempted, and non-GST supplies; and
  - i. HSN/SAC wise summary of outward supplies.

**Following steps need to be performed to file FORM GSTR-1 on the GST Portal:**

## **STEP-1: Login and navigate to FORM GSTR-1.**

Perform the following steps:

- 2 Login to the GST Portal by Accessing the **www.gst.gov.in** URL. The GST Home page is displayed. Login with valid credentials.
- 2 Click the **Services > Returns > Returns Dashboard** option.



- 2 The **Return Filing** page will be displayed. From the drop down list, Select the financial year, quarter and the period (month) for which the taxpayer wants to file the return. Click on '**Search**' button.

The screenshot shows the 'File Returns' page on the GST Portal. The 'Financial Year' dropdown is set to '2020-21', the 'Quarter' dropdown is set to 'Quarter 1 (Apr - Jun)', and the 'Period' dropdown is set to 'June'. The 'SEARCH' button is highlighted in a red box. Below the search form, there are several tiles for different return types: 'Details of outward supplies of goods or services (GSTR1)', 'Auto Drafted details (For view only) (GSTR2A)', 'Auto - drafted ITC Statement for the month (GSTR2B)', 'Auto - drafted ITC Statement for the quarter (GSTR-2B)', and 'Monthly Return (GSTR-3B)'. Each tile has 'VIEW' and 'DOWNLOAD' buttons. The GSTR1 tile also has 'PREPARE ONLINE' and 'PREPARE OFFLINE' buttons. The 'Due Date - 11/07/2020' is displayed for GSTR1, and 'Due Date - 20/07/2020' is displayed for GSTR3B.

- 2 In the GSTR1 tile (i.e. Details of outward supplies of goods or services), Select the **PREPARE ONLINE** button if taxpayer wishes to prepare the return by making entries on the GST Portal.  
**Note:**

GSTR-1 can also be prepared using the offline tool facility. You can click the **PREPARE OFFLINE** button to upload the JSON file containing invoice details and other Form GSTR-1 details prepared through the offline tools. (steps discussed in Filing of GSTR-1 using offline tool)

- 2 The **GSTR-1 – Details of outward supplies of goods or services** page will be displayed.

**Note:** Click the **HELP** button to view help related to this page.

The screenshot shows the 'GSTR-1 - Details of outward supplies of goods or services' page. At the top, there's a navigation bar with 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help and Taxpayer Facilities', 'e-Invoice', and 'News and Updates'. Below this, the taxpayer details are displayed: GSTIN - 32NEENK0690Z1Z1, Legal Name - Excellon Software Pvt. Ltd., Trade Name - GSTN, FY - 2023-24, Tax Period - December, Status - Not Filed, and Due Date - 11/01/2024. A 'File Nil GSTR-1' button is present. The main section is titled 'ADD RECORD DETAILS' and contains 15 tiles representing different supply categories with their respective counts: 4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices (2), 5 - B2C (Large) Invoices (0), 6A - Exports Invoices (2), 7 - B2C (Others) (0), 8A, 8B, 8C, 8D - Nil Rated Supplies (0), 9B - Credit / Debit Notes (Registered) (1), 9B - Credit / Debit Notes (Unregistered) (1), 11A(1), 11A(2) - Tax Liability (Advances Received) (0), 11B(1), 11B(2) - Adjustment of Advances (0), 12 - HSN wise summary of outward supplies (0), 13 - Documents Issued (0), 14 - Supplies made through ECO (0), and 15 - Supplies U/s 9(5) (2). Below the tiles is an 'AMEND RECORD DETAILS' button. At the bottom, there's an 'E-INVOICE DOWNLOAD HISTORY' section and a 'GENERATE SUMMARY' button.

## **STEP 2: Step to file FORM GSTR-1 Summary**

Taxpayer can follow the below steps to file GSTR-1:

- 2 **Download Details from E-Invoice (EXCEL), in case generating E-invoice** - If e-invoices are being generated, download the e-invoice details in Excel format and verify for accuracy. This helps auto-populate invoice data in GSTR-1.
- 2 **Add or Amend the Records in GSTR-1** - Add any missing records or make necessary amendments to previously reported invoices, debit/credit notes, etc., under the relevant sections (tiles) of GSTR-1.
- 2 **Click the 'Generate Summary' Button** - Click on the 'Generate Summary' button to consolidate all entered data. This enables the system to compute values for filing and check for consistency.
- 2 **Click the 'Proceed to File/Summary' Button** - Review the auto-generated summary of GSTR-1 by clicking 'Proceed to File/Summary'. This provides a final snapshot before actual submission.
- 2 **Click the 'File Statement' Button to File GSTR-1/IFF** - After verifying the summary, click the 'File Statement' button. Authenticate using DSC or EVC as applicable to complete the filing of GSTR-1 or IFF (if under QRMP scheme).

### **STEP-3: Download details from E-invoice**

Downloading details from E-invoice reduces the burden of taxpayers to again upload details of outward supplies in their Form GSTR-1. With the auto-populated details, taxpayers can use it to file their Form GSTR-1 easily. This step is applicable to E-invoicing eligible entities only.

**Note:** The data gets auto-populated from E-invoices in the following tables of Form GSTR-1:

- a. 4A, 4B, 4C, 6B, 6C – B2B Invoices
- b. 6A – Export Invoices
- c. 9B – Credit/Debit notes (Registered) - CDNR
- d. 9B – Credit/Debit notes (Unregistered) - CDNUR

☐ Click on the **DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)** button, to download the E-invoice data.

Dashboard > Returns > GSTR-1/IFF English

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

GSTIN - 33AAAAAB1211B1ZZ  
FY - 2020-21

Legal Name - BUNKER AUDYOGIC  
UTPADAN SAHKARI SAMITI LTD.  
Tax Period - June

Trade Name - GSTN  
Status - Not Filed

• Indicates Mandatory Fields  
Due Date - 11/07/2020

The summary has been generated on 28/10/2021 10:41:05 and no changes have been made thereafter. Please click on Preview (summary PDF) to verify details and proceed to submit/file.

#### ADD RECORD DETAILS

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

#### AMEND RECORD DETAILS

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

#### E-INVOICE DOWNLOAD HISTORY

\*\* Summary generation is must before proceeding to submit GSTR-1. Please generate GSTR-1 summary to enable Preview (summary PDF) and Submit.

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
DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)
RESET
PREVIEW
SUBMIT
FILE RETURN

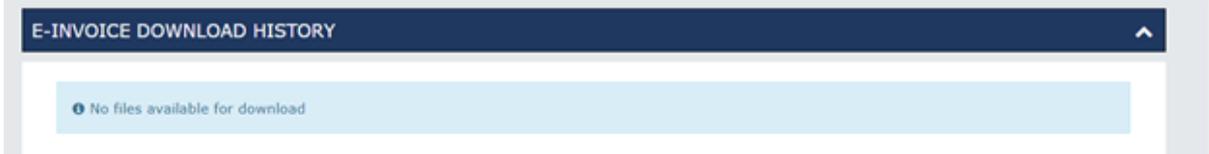
☐ File in Excel format will be downloaded.

**Note:**

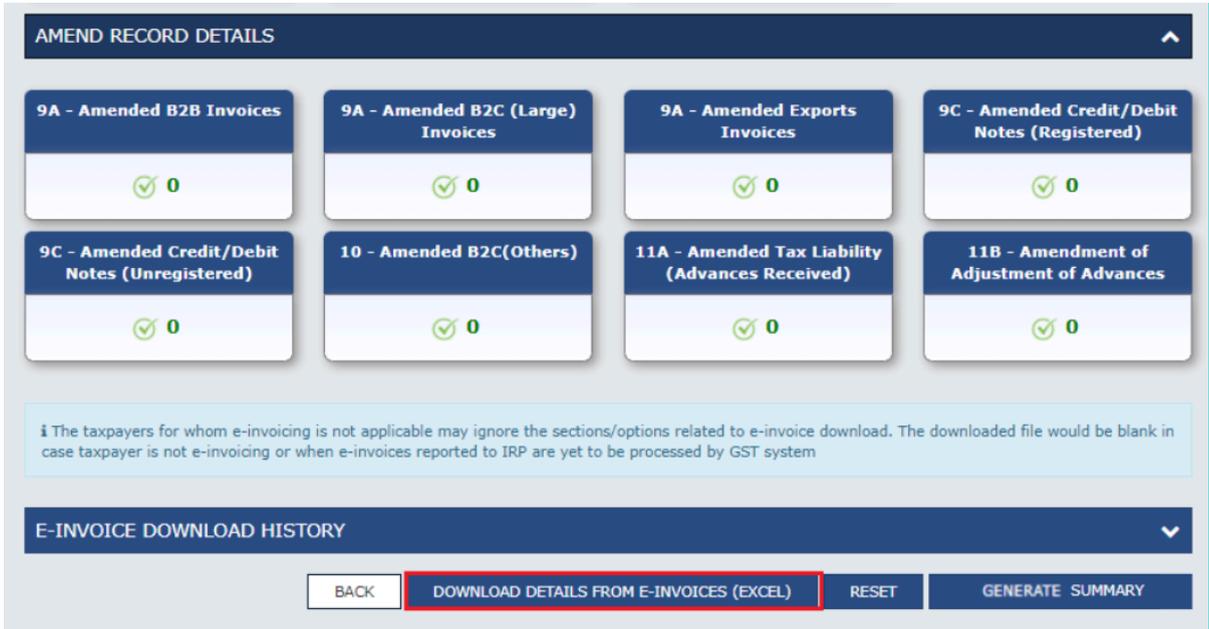
- If the number of records available is 500 or less in number, then the excel file gets downloaded instantly and in-progress message will not be displayed. However, if the records are more than 500, the downloaded file will appear under the 'E-invoice Download History' section and progress screen will be shown.

🔄 Excel download is in progress. Please come back in some time. Once downloaded, the file will appear in 'e-invoice Download History'

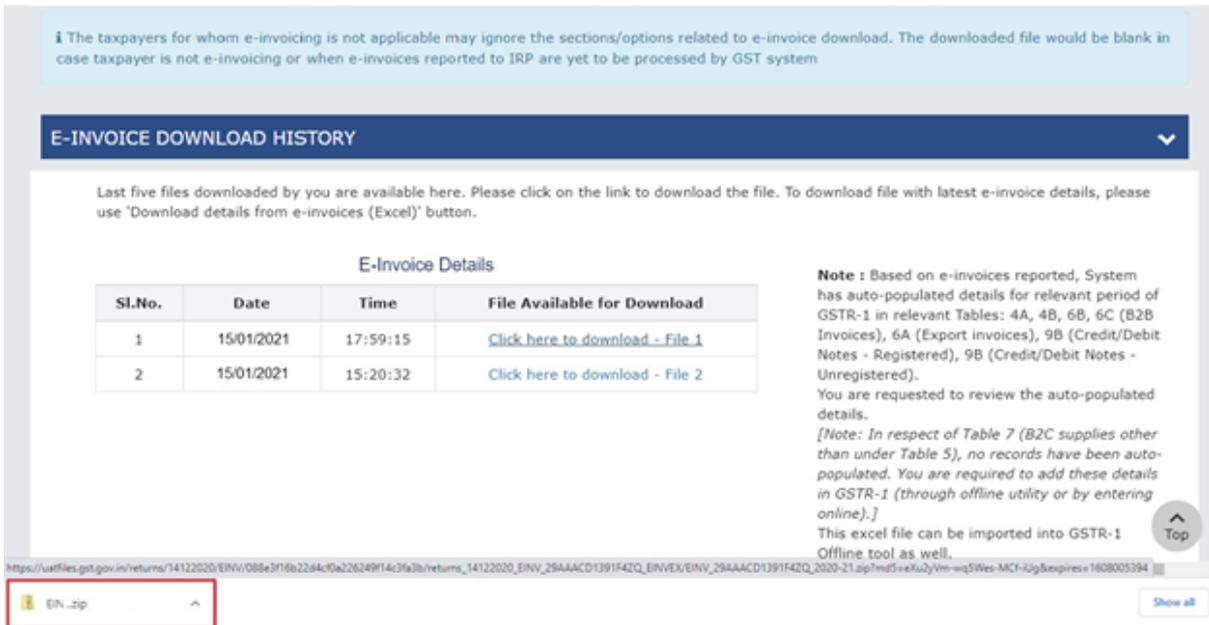
- In case of no records available for download, then the following information message will be displayed on the screen.



2 Click on the 'E-invoice download history' button to access the downloaded excel files.



2 The E-invoice details section will provide the last 5 downloaded e-invoice excel files by the taxpayer. Click the 'Click here to download – File 1' link to download the excel file. The downloaded file will get saved in the local drive of the device.



2 Click on the file icon to open the folder. The E-invoice details that are auto-populated from invoices for Form GSTR-1 are displayed in excel. The details of various tables are displayed in

different sheets, which can be accessed by clicking the tabs available at the bottom of the sheet.

#### **STEP-4: Viewing or Editing E-invoice Details in FORM GSTR-1**

- ☑ The e-invoice data details get auto-populated in Form GSTR-1 in the following tables:
  - a) 4A, 4B, 4C, 6B, 6C – B2B Invoices,
  - b) 6A – Export Invoices
  - c) 9B – Credit/Debit notes (Registered) – CDNR
  - d) 9B – Credit/Debit notes (Unregistered) – CDNUR
  
- ☑ The 4A, 4B, 4C, 6B, 6C – B2B Invoices tile has been explained in detail. Any of the above-mentioned tiles details can be edited in the similar manner.
- ☑ To edit the auto-populated e-invoice details, following steps to be performed;
  - Click the **4A, 4B, 4C, 6B, 6C – B2B Invoices** tile to edit the details.
  - Click the hyperlink on **Processed Records** to open the list of processed invoices of recipient GSTIN.

Dashboard > Returns > GSTR-1 > B2B

English

GSTIN - 33AAAAB1211B1ZZ      Legal Name - BUNKER AUDYOGIC UTPADAN      Trade Name - GSTN  
SAHKARI SAMITI LTD.  
FY - 2020-21      Tax Period - June      Status - Not Filed

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

Recipient wise count

ADD RECORD      IMPORT EWB DATA

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27AZEPA7151R3ZX	MOHD HAMID ALAM	ISD	1	0	
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	1	
24QOITD8933D1ZH	GSTN	Regular taxpayer	0	2	
24SIURW8954S6ZV	GSTN	Regular taxpayer	0	1	

BACK

- The list of invoices received from the selected GSTIN is displayed. Click the **Display/ Hide Columns** drop-down arrow, to view all columns and then select **Check All** option from the list.

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices HELP ↺

Recipient wise count Document wise details

Processed Records

33AAAAB1211B1ZZ GSTN

Display/Hide Columns: ▼ Records Per Page : 10 Q Search...

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integra (₹)	State/UT Tax (₹)	Cess (₹)	Source	Actions
082021	12/07/2022	5,643.00	22,111.00		0.00	0.00		<span>✎</span> <span>✖</span>

BACK

- The following details can be viewed on the **Processed Documents Page**, if the e-invoice details are auto-populated in the Form GSTR-1.
  - **Source:** This displays the source from where the details are uploaded in GSTR-1. 'E-invoice' implies that the details are auto-populated from E-invoice system.
  - **IRN:** Invoice Reference Number (IRN) of the E-invoice
  - **IRN Date:** Date of E-invoice
- **Note:** By default, the IRN and IRN Date columns are hidden. To view the columns, select the Check All option from the column drop-down.
- Click the edit icon under **Actions** column, to edit the invoice details. The invoice details will be displayed.

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices HELP ↺

Recipient wise count Document wise details

Processed Records

33AAAAB1211B1ZZ GSTN

Display/Hide Columns: ▼ Records Per Page : 10 Q Search...

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	Actions
082021	12/07/2022	5,643.00	22,111.00	3,979.98	0.00	0.00	0.00		<span>✎</span> <span>✖</span>

BACK

- Click **Edit** at the bottom, then item details will be editable.
  - **Note:** Once the E-invoice details that are auto-populated from Form GSTR-1 gets edited, the source is no longer E-invoice and the three columns: **Source**, **IRN**, and **IRN Date** become blank.

## 4A, 4B, 6B, 6C – B2B, SEZ, DE Invoices - Edit Details



\* 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?

Recipient GSTIN/UIN \*

33AAAAB1211B1ZZ

Recipient Name \*

GSTN

Name as in Master

Invoice no. \*

082021

Invoice date \*

12/07/2022

Total invoice value (₹) \*

5,643.00

POS ⓘ \*

33-Tamil Nadu

Supply Type

Inter-State

Source

IRN

IRN date

## Item details

Rate (%)	Taxable value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
6%			
7.5%			
12%			
18%	22,111.00	3,979.98	
28%			

BACK

SAVE



- Make the required changes and **SAVE** the changes made. An error message will appear, Click **YES** to close the window.
- The following success message will be displayed at the top of the page indicating the request has been successfully accepted. Add Invoice page will reopen once you save the record. You may continue adding new records using this form or click Back icon/button to go back to **Recipient wise** count tab.

## B2B - Add Invoice

Request accepted successfully



• 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?

Recipient GSTIN/UIN • 
 Recipient Name • 
 Invoice no. •

Invoice date • 
 POS • 
 Total invoice value (₹) •

Supply Type

Source 
 IRN 
 IRN date

### Item details

Rate (%)	Taxable value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>

**STEP-5: Enter details for the current tax period (including amendments of previous tax periods) in various tiles.**

- There are number of tiles representing Tables to enter the details. Select on the tile name to enter the details.

**Table 4A, 4B, 6B, 6C - B2B Invoices:** To add an invoice for taxable outwards supplies to a registered person

**Table 5 – B2C (Large) Invoices:** To add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs. 1 lakh. Note: As per amended rules from August 2024 tax return period onwards, this table will be used to add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs.100000 lakh and up to July 2024 tax return period, the invoice value should be more than Rs. 2.5 lakhs.

**Table 6A - Exports Invoices:** To add an invoice for supplies exported

**Table 7- B2C Others:** To add consolidated details of taxable outwards supplies to a customer where invoice value for inter-state Rs. 1 lakh and all intra state supplies to unregistered customers. **Note:** As per amended rules from August 2024 tax return period onwards, this table will be used to add consolidated details of taxable outwards supplies to a customer where invoice value for inter-state supplies is less than or equal to Rs. 1 lakh and all intra state supplies to unregistered customers and up to July 2024 tax return period, the invoice value should be less than or equal to 2.5 lakhs.

**Table 8A, 8B, 8C, 8D - Nil Rated Supplies:** Nil Rated Supplies: To add consolidated details of nil rated, exempted and Non-GST Outward supplies

**Table 9B - Credit / Debit Notes (Registered):** To add details of credit or debit notes issued to the registered recipients.

**Table 9B - Credit / Debit Notes (Un-Registered):** To add details of credit, debit notes issued to the unregistered recipients and for export invoices.

**Table 11A(1), 11A(2) - Tax Liability (Advances Received):** Tax Liability (Advances Received): To add details of transactions attracting tax liability arising on account of Time of Supply (like receipt of advances).

**Table 11B(1), 11B(2) - Adjustment of Advances:** To add the advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period.

**Table 12 - HSN-wise-summary of outward supplies:** To furnish the summarized details of all outward supplies HSN and rate wise along with quantitative details.

**Table 13 - Documents Issued:** To add the details of documents issued during the tax period.

**Table 9A - Amended B2B Invoice:** To make amendments to details of outward supplies to a registered person of earlier tax periods

**Table 9A - Amended B2C (Large) Invoice:** To make amendments to taxable outward supplies to an unregistered person of earlier tax periods

**Table 9A - Amended Exports Invoices:** To make amendments to supplies exported

**Table 9C - Amended Credit/ Debit Notes (Registered):** To make amendments to details of credit or debit notes issued to the registered recipients of earlier tax periods

**Table 9C - Amended Credit/ Debit Notes (Unregistered):** To make amendments to details of credit or debit notes issued to the unregistered recipients of earlier tax periods

**Table 10 - Amended B2C (Others):** To make amendments to details of B2C of earlier tax periods

**Table 11A - Amended Tax Liability (Advance Received):** Consolidated statement for amendments of information furnished in earlier tax period

**Table 11B - Amended of Adjustment of Advances:** Consolidated statement for amendments of information furnished in earlier tax period.

**Note:** You can add/amend records using HSN or Recipient GSTIN's from My Master(s) tab.

Each tile is discussed as under:

**1. Table 4A, 4B, 6B, 6C - B2B Invoices:** All B2B invoice details are required to be entered under this tile (i.e. goods/ services sold to a registered taxpayer).

- Click on the 4A, 4B, 6B, 6C - B2B Invoices tile
- B2B Invoices have following 3 tabs:
  - a) Recipient wise details
  - b) Document wise details
  - c) Pending/ errored records
- In this tab, Recipient wise count tab would be displayed, Click **ADD RECORD** to add a new invoice for any recipient. Here, details added by taxpayer like Recipient Details, Trade/Legal Name, Taxpayer Type, Processed Records and Pending/Errored Invoices will be displayed. The data from e-Way Bill (EWB) System can be imported by clicking on the **IMPORT EWB DATA** button.

The screenshot shows a web interface for B2B Invoices. At the top, there is a teal header with the text "4A, 4B, 6B, 6C - B2B Invoices" and a "HELP" button. Below the header, there is a sub-header "Recipient wise count". The main content area contains two buttons: "ADD RECORD" (highlighted with a red border) and "IMPORT EWB DATA". Below these buttons is a section titled "Record Details" containing a table with the following data:

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27AZEPA7151R3ZX	MOHD HAMID ALAM	ISD	1	0	
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	
24QOITD8933D1ZH	GSTN	Regular taxpayer	0	2	
24SIURW8954S6ZV	GSTN	Regular taxpayer	0	1	

At the bottom right of the table area, there is a "BACK" button.

- Click on **Add Invoice**, the B2B – Add Invoice page will be displayed.

## 4A, 4B, 6B, 6C – B2B Invoice - Edit Details



\* 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?

Recipient GSTIN/UIN \*

37GDJPS0340K1Z7

Recipient Name \*

AutomationsTest

Invoice no. \*

1233

Invoice date \*

24/06/2020

POS ⓘ \*

33-Tamil Nadu

Total invoice value (₹) \*

90,00,000.00

Supply Type

Intra-State

Source

IRN

IRN date

## Item details

Rate (%)	Taxable value (₹) *	Amount of Tax		
		Central tax (₹) *	State/UT Tax (₹) *	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%				
18%	37,00,000.00	3,33,000.00	3,33,000.00	
28%				

BACK

SAVE

- The following details should be entered on this page
  - Select the appropriate check box as provided.
 

**Note:** Deemed export details can be provided for payment of IGST, CGST and SGST payments.
  - Enter the GSTIN or UIN of the receiver, in the **Receiver GSTIN/UIN** field.

**Note:**

- The GSTIN should be registered on the date of invoice.
- Once the GSTIN of the receiver is entered, Receiver Name, POS and Supply Type fields are auto-populated based on the GSTIN of the receiver.
- The auto-populated POS is editable. Depending on selected POS, the supply type gets auto-populated.
- Unique Identification Number (UIN) of the receiver to be provided in case of UN Bodies, Embassies, Government Offices or Other Notified persons.

c) Enter the **Invoice number**, **Invoice Date** and Total Invoice value in the respective fields.

**Note:**

- An invoice number should be alphanumeric with allowable special characters and unique for a given Financial Year (FY).
- Invoice date cannot be a future date or a date prior to the date of registering with GST.

d) **In case of Intra-State transaction:** Central Tax and State/UT Tax field will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess** field, enter the cess amount.

**Note:** The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

**Note:** Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.

e) **In case of Inter-State transaction:** Integrated Tax field will appear. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services. In the **Cess** field, enter the cess amount.

**Note:** The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

f) Click **SAVE** to save the invoice details. Add Invoice page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to **Recipient wise count** tab.

g) By clicking Back icon, previous page will appear. The taxpayer can add invoice of the particular receiver by clicking the green button in the Add Invoice Column. Click back to go to FORM GSTR-1.

4A, 4B, 6B, 6C - B2B Invoices HELP 🔄

Recipient wise count

[ADD RECORD](#) [IMPORT EWB DATA](#)

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27AZEPA7151R3ZX	MOHD HAMID ALAM	ISD	1	0	
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	
24QOITD8933D1ZH	GSTN	Regular taxpayer	0	2	
24SIURW8954S6ZV	GSTN	Regular taxpayer	0	1	

[BACK](#)

- Click on hyperlink of **Processed Records** to edit processed records in Recipient wise details tab.

4A, 4B, 6B, 6C - B2B Invoices HELP ⓘ 🔄

Recipient wise count

[ADD RECORD](#) [IMPORT EWB DATA](#)

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
27AZEPA7151R3ZX	MOHD HAMID ALAM	ISD	1	0	
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	
24QOITD8933D1ZH	GSTN	Regular taxpayer	0	2	
24SIURW8954S6ZV	GSTN	Regular taxpayer	0	1	

[BACK](#)

- **Document wise details** tab is displayed. Details of processed records added by taxpayer like recipient details, legal name and invoice details will be displayed. Click the **BACK** button to go to Recipient wise count page.

4A, 4B, 6B, 6C - B2B Invoices HELP ⓘ 🔄

Recipient wise count Document wise details

Processed Records

24AHLPP8362B1ZA GSTN

Display/Hide Columns:  Records Per Page : 10  Search...

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	Actions
b2b222	10/06/2020	9,00,00,000.00	2,00,000.00	24,000.00	0.00	0.00	0.00		
b2b333	10/06/2020	80,00,00,000.00	9,00,000.00	13,500.00	0.00	0.00	80,000.00		

[BACK](#)

- Similarly, Pending/Errored Records can be accessed by clicking the hyperlink on pending/errored records column.

4A, 4B, 6B, 6C - B2B Invoices HELP ⓘ

Recipient wise count Pending/Errored Record

Pending records (These will be added after validation)

24QOITD8933D1ZH GSTN

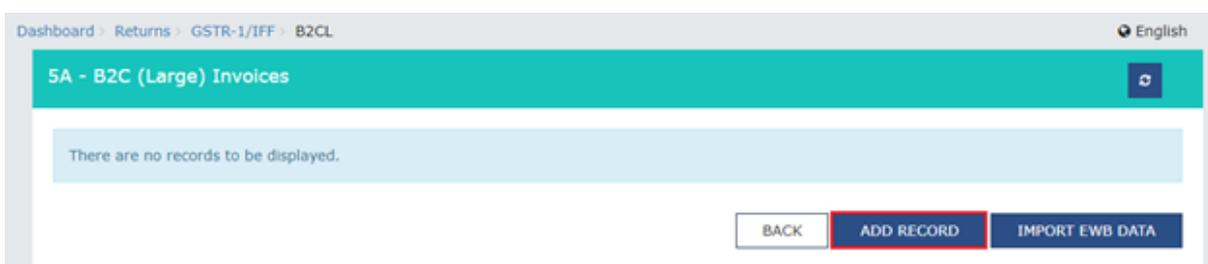
Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Action Taken	Status	Actions
test1234	15/06/2020	44,323.00	2,34,234.00	585.59	0.00	0.00	2,343.00	ADD	Processed with Error	
test123	10/06/2020	12,34,123.00	1,23,123.00	3,693.69	0.00	0.00	1,232.00	ADD	Processed with Error	

BACK

**2. Table 5 – B2C (Large) Invoices:** To add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs. 1 lakh has to be entered in this tile, by performing the following steps.

**Note** - As per amended rules from August 2024 tax return period onwards, this table will be used to add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs.100000 lakh and up to July 2024 tax return period, the invoice value should be more than 2.5 lakhs.

- **Click the 5 - B2C(Large) tile** to enter the details. The **B2C (Large) Invoices – Summary** page is displayed. Click the **ADD RECORD** button to add a new invoice for any receiver. The data from e-Way Bill (EWB) System can be imported by clicking on the **IMPORT EWB DATA** button.



- The **B2C (Large) Invoices – Details** page is displayed. The following details should be entered on this page.
  - Select the checkbox **in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.**
  - Select the place of supply (state code) where the supplies were delivered, in the **POS** field
  - Enter the **Invoice number**, **Invoice Date** and **Total Invoice value** in the respective fields.
 

**Note:** An invoice number should be alphanumeric with allowable special characters and unique for a given Financial Year (FY).
  - Enter the taxable value of the goods or services and Cess amount in the respective fields.

**Note:** The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

- e) Click the **SAVE** button to save the invoice details. Add Invoice page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

Dashboard > Returns > GSTR-1/IFF > B2CL English

### B2C(Large) Invoices- Details

• Indicates Mandatory Fields

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

POS \*  Invoice No. \*  Invoice Date \*

Supply Type  Total Invoice Value (₹) \*

Item details

Rate (%)	Taxable value (₹) <span style="color: red;">*</span>	Amount of Tax	
		Integrated Tax (₹) <span style="color: red;">*</span>	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text" value="2,75,000.00"/>	<input type="text" value="33,000.00"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>

- By clicking **BACK** button, it will take back to the Processed Records page.
  - Note:** The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).
  - Note:** Before August 2024 tax return period, if taxpayer enters less than or equal to 2.5 lac amount in Total Invoice Value field, on clicking of SAVE button an error message will be displayed on the screen. However, From August 2024 tax return period onwards, if taxpayer

enters less than or equal to 1 lac amount in **Total Invoice Value** field, on clicking of **SAVE** button an error message will be displayed on the screen.

Dashboard > Returns > GSTR-1/IFF > B2CL

English

5A - B2C (Large) Invoices

ADD RECORD IMPORT EWB DATA

Processed Records Records Per Page : 10

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Actions
12334	11/09/2020	12,00,000.00	1,00,000.00	12,000.00	0.00	 

BACK

- Click on the back button to go to GSTR-1 landing page and the B2C (large) Invoices tile in Form GSTR-1 will reflect the number of invoices added.

3. **Table 6A – Export Invoices:** Invoices for supplies exported to be entered in this tile, by performing the following steps.

- Click the **6A- Export Invoices** tile to enter the invoice details for supplies exported.
- The **Exports – Invoices Summary** page will be displayed. Click the **ADD DETAILS** to add a new invoice. Data from e-Way Bill (EWB) System can be imported by clicking on the **IMPORT EWB DATA** button.

Dashboard > Returns > GSTR-1 > EXP

English

6A - Exports Invoices

ADD RECORD IMPORT EWB DATA

Processed Records Display/Hide Columns: - Records Per Page : 10

Invoice no.	Invoice date	GST Payment	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Source	Actions
exp222	10/06/2020	With Payment of Tax	9,00,00,000.00	9,00,000.00	9,000.00	70,000.00		 
exp333	10/06/2020	Without Payment of Tax	90,00,000.00	9,00,00,000.00	0.00	0.00		 

BACK

- The **Exports – Add Details** page is displayed. The following details should be entered on this page.
  - a) Enter the **Invoice number** issued against exports sales, **Invoice Date** on which invoice was generated and **Total Invoice value** in the respective fields.
  - b) Enter the port code in the **Port Code** field.
  - c) Enter the unique Shipping bill number with location code generated while shipping and Shipping Bill date in the respective fields.
 

**Note:** Shipping Bill No./Bill of Export No. should be minimum 3 and maximum 15 digit numeric.
  - d) Select whether the GST is paid against the invoice or not, from the **GST Payment** drop-down list.

- e) Enter the taxable value of the goods or services and Cess amount in the respective fields.
- Note:** The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.
- f) Click the **SAVE** button to save the details. Add Invoice page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

Dashboard > Returns > GSTR-1 > EXP English

### Exports - Add Details

\* Indicates Mandatory Fields

Invoice no.* INV4344	Invoice date* 11/06/2020	Port Code INCOK1
Shipping Bill No./Bill of Export No. 82522	Shipping Bill Date/Bill of Export Date 28/10/2021	Total invoice value (₹)* 67,99,075.00
Supply Type Inter-State	GST Payment* With Payment of Tax	
Source	IRN	IRN date

Item details

Rate	Taxable value (₹)*	Amount of tax	
		Integrated tax (₹)*	CESS (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%			
18%	20,00,000.00	3,60,000.00	
28%			

- By clicking **BACK** button, it will take back to the Processed Records page.
- Note:** The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).

Dashboard > Returns > GSTR-1 > EXP English

### 6A - Exports Invoices HELP

**ADD RECORD**
**IMPORT EWB DATA**

Processed Records Display/Hide Columns:  Records Per Page:

Invoice no.	Invoice date	GST Payment	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Source	Actions
exp222	10/06/2020	With Payment of Tax	9,00,00,000.00	9,00,000.00	9,000.00	70,000.00		
exp333	10/06/2020	Without Payment of Tax	90,00,000.00	9,00,00,000.00	0.00	0.00		
INV4344	11/06/2020	With Payment of Tax	67,99,075.00	20,00,000.00	3,60,000.00	0.00		

**BACK**

- Click on the back button to go to GSTR-1 landing page and the Export Invoices tile in Form GSTR-1 will reflect the number of invoices added.

4. **Table 7 – B2C Others:** All supplies that are made to a consumer and the invoice value for inter-state supplies is less than Rs. 1 lakh and intra-state supplies to customers, the details has to be entered in this tile by performing the following steps.

Note: As per amended rules from August 2024 return period onwards, this table will be used to add consolidated details of taxable outwards supplies to a customer where invoice value for inter-state supplies is less than or equal to Rs. 1 lakh and all intra state supplies to unregistered customers and up to July 2024 tax return period, the invoice value should be less than or equal to Rs. 2.5 lakh.

- Click the **7- B2C Others** tile to enter the invoice details for B2C transactions.
- The **B2C Others Details– Summary** page will be displayed. Click the **ADD DETAILS** to add line items details. Data from e-Way Bill (EWB) System can also be imported by clicking on the **IMPORT EWB DATA** button.

Dashboard > Returns > GSTR-1/IFF > B2CS English

### 7 - B2C (Others)

There are no records to be displayed.

**BACK**
**ADD RECORD**
**IMPORT EWB DATA**

- The **B2C – Add Details** page will be displayed. The following details should be entered on this page.
  - Select Place of Supply (State Code) where the supplies were delivered, in the **POS** field, Based on the state selected in POS, Supply Type field is auto-populated.
  - Enter the collated amount of all the unique goods or services supplied and applicable rate in the respective head.
  - In case of Intra-State transaction**, the fields for Central Tax and State/UT Tax will appear. Enter the taxable value of the goods or services and Cess amount in the respective head.

**Note:** The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount

The screenshot shows the 'B2CS- Add Details' form. At the top, there is a breadcrumb trail: 'Dashboard > Returns > GSTR-1/IFF > B2CS'. The page title is 'B2CS- Add Details'. A red asterisk indicates mandatory fields. The form contains the following fields:

- POS:** A dropdown menu with '33-Tamil Nadu' selected.
- Taxable value (₹):** A text input field containing '76,500.00'.
- Supply Type:** A dropdown menu with 'Intra-State' selected.
- Rate:** A dropdown menu with '12' selected.
- Central Tax (₹):** A text input field containing '4,590.00'.
- State/UT Tax (₹):** A text input field containing '4,590.00'.
- CESS (₹):** A text input field containing '0.00'.

Below the fields, there is a checkbox: 'Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?'. At the bottom right, there are two buttons: 'BACK' and 'SAVE'.

d) **In case of Inter-State transaction:** the fields for Integrated Tax will appear. Enter the taxable value of the goods or services and Cess amount in the respective head.

**Note:** The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

e) Click the **SAVE** button to save the details. Add Invoice page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

The screenshot shows the 'B2CS- Add Details' form for an Inter-State transaction. The breadcrumb trail is 'Dashboard > Returns > GSTR-1/IFF > B2CS'. The page title is 'B2CS- Add Details'. A red asterisk indicates mandatory fields. The form contains the following fields:

- POS:** A dropdown menu with '12-Arunachal Pradesh' selected.
- Taxable value (₹):** A text input field containing '53,000.00'.
- Supply Type:** A dropdown menu with 'Inter-State' selected.
- Rate:** A dropdown menu with '18' selected.
- Integrated Tax (₹):** A text input field containing '9,540.00'.
- CESS (₹):** An empty text input field.

Below the fields, there is a checkbox: 'Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?'. At the bottom right, there are two buttons: 'BACK' and 'SAVE'.

- By clicking **BACK** button, it will take back to the Processed Records page.

**Note:** The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).

Dashboard > Returns > GSTR-1 > B2CS English

**7 - B2C (Others)**

ADD RECORD IMPORT EWB DATA

Processed Records Records Per Page : 10

Place of Supply (Name of State)	Rate (%)	Total Taxable Value	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Applicable percentage(%)	Actions
Karnataka	1.5	2,14,32,423.00	3,21,486.35	0.00	0.00	0.00		

BACK

- Click on the back button to go to GSTR-1 landing page and the B2C Others tile in Form GSTR-1 will reflect the number of invoices added.

5. **Table 8A,8B,8C,8D – NIL rated supplies, Exempted and Non-GST Outward supplies:** All supplies made which attract nil rate of GST, Exempted and Non-GST outward supplies should be entered in this tile by performing the following steps.

- Click the **Nil rated supplies** tile to enter the invoice details for Nil rated supplies.
- The **Nil rated supplies** page will be displayed. Enter the data in **Nil Rated Supplies, Exempted (Other than Nil rated/non-GST supply), and Non-GST Supplies Amount** fields for the following categories of transactions:
  - Inter-state supplies to registered person
  - Inter-state supplies to unregistered person
  - Intra-state supplies to registered person
  - Intra-state supplies to unregistered person
- Click the **SAVE** button to save the details.

Dashboard > Returns > GSTR-1/IFF > NIL-RATED English

**8A, 8B, 8C, 8D - Nil Rated Supplies and Non-GST Supplies**

Item details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	56,000.00	37,000.00	10,000.00
Intra-state supplies to unregistered person	23,000.00	36,000.00	5,000.00
Inter-state supplies to registered person	25,788.00	45,789.00	3,450.00
Inter-state supplies to unregistered person	23,789.00	34,222.00	9,080.00

BACK SAVE

- A message will be displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1 page. The Nil rated supplies tile in GSTR-1 will reflect the Total Nil Amount, Total Exempted Amount and Total Non-GST Amount.

Dashboard > Returns > GSTR-1/IFF > NIL-RATED English

Request accepted successfully. Please refresh after 30 seconds to check the updated data..

8A, 8B, 8C, 8D - Nil Rated Supplies and Non-GST Supplies English

Item details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	56,000.00	37,000.00	10,000.00
Intra-state supplies to unregistered person	23,000.00	36,000.00	5,000.00
Inter-state supplies to registered person	25,788.00	45,789.00	3,450.00
Inter-state supplies to unregistered person	23,789.00	34,222.00	9,080.00

6. **Table 9B – Credit /Debit notes (registered):** The Credit/Debit notes issued to the registered dealers should be entered in this tile by performing the following steps.

- **Click the 9B – Credit/debit Notes (registered)** tile to enter the details credit or debit notes issued to the registered recipients.
- **Credit/Debit Notes (Registered)** will have following 3 tabs:
  - a) Recipient wise details
  - b) Document wise details
  - c) Pending/ errored records
- **Credit/Debit Notes (Registered) – Recipient wise details** tab will be displayed, Click **ADD RECORD** to add a credit or debit note details. Here, details added by taxpayer like Recipient Details, Trade/Legal Name, Taxpayer Type, Processed Records and Pending/Errored Invoices will be displayed. Also, data from e-Way Bill (EWB) System can be imported by clicking on the **IMPORT EWB DATA** button.

Dashboard > Returns > GSTR-1 > CDNR English

9B - Credit / Debit Notes (Registered) HELP

Recipient wise count

ADD RECORD

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Note	Pending/Errored Note	Add Note
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	<input checked="" type="checkbox"/>

- On the **ADD NOTE** page, the following details should be entered on this page
  - a) Select the appropriate check box as provided.
  - b) Enter the GSTIN or UIN of the receiver to whom supply is made, in the **Receiver GSTIN/UIN** field.

c) Enter the **Debit/Credit Note number, Debit/Credit Note Date** in the respective fields.

**Note:**

- The Debit/Credit note number should be unique for a given Financial Year (FY).
- Date should be before the end date of the tax period.

d) Select the appropriate **Note type** from the drop-down list and enter the value of Note in the Value field.

e) **In case of Intra-State transaction**, the fields for Central Tax and State/UT Tax will appear. Enter the taxable value of the goods or services and Cess amount in the respective head.

**Note:**

- The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.
- Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.
- If the recipient GSTIN is ISD GSTIN, then all the checkboxes (note supply type) will be disabled.

Dashboard > Returns > GSTR-1 > CDNR English

### 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?

Recipient GSTIN/UIN \*

Recipient Name

Debit/Credit Note No. \*

Debit/Credit Note Date \*

Note Type \*

Note value (₹) \*

POS \*

Supply Type

Source

IRN

IRN date

#### Item details

Rate (%)	Taxable value (₹) *	Amount of Tax		
		Central tax (₹) *	State/UT Tax (₹) *	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text" value="8,000.00"/>	<input type="text" value="480.00"/>	<input type="text" value="480.00"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- f) **In case of Inter-State transaction:** the fields for Integrated Tax will appear. Enter the taxable value of the goods or services and Cess amount in the respective head.  
**Note:** The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. However, the taxpayer can edit the tax amount.

- g) Click the **SAVE** button to save the details. Add Note page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Recipient wise count tab page.

Dashboard > Returns > GSTR-1 > CDNR English

### 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?

**Recipient GSTIN/UIN \***

**Recipient Name**

**Debit/Credit Note No. \***

**Debit/Credit Note Date \***

**Note Type \***

**Note value (₹) \***

**POS \***

**Supply Type**

**Source**

**IRN**

**IRN date**

**Item details**

Rate (%)	Taxable value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text" value="17,000.00"/>	<input type="text" value="850.00"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>

- By clicking Back icon, previous page will appear. The taxpayer can add Note of the particular receiver by clicking the green button in the Add Note Column. Click back to go to FORM GSTR-1.

Dashboard > Returns > GSTR-1 > CDNR English

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

Recipient wise count

[ADD RECORD](#)

Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Note	Pending/Errored Note	Add Note
24AHLPP8362B1ZA	GSTN	Regular taxpayer	2	0	
37GDJPS0340K1Z7	AutomationsTest	Regular taxpayer	1	0	

[BACK](#)

- Click on hyperlink of **Processed Records** to edit processed records in Recipient wise details tab. Similar steps to be followed to edit Pending/ Errored Note.
- **Document wise details** tab is displayed. Details of processed records added by taxpayer like recipient details, legal name and note details will be displayed. Click the **BACK** button to go to Recipient wise count page.

Dashboard > Returns > GSTR-1 > CDNR English

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

Recipient wise count Document wise details

Processed Records

24AHLPP8362B1ZA GSTN

Display/Hide Columns:  Records Per Page: 10

C/D Note No.	C/D Note Date	Note Type	Note value (₹)	Taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	Actions
cdnr333	10/06/2020	Debit	80,00,000.00	9,00,00,000.00	0.00	1,12,500.00	1,12,500.00	90,000.00		<span style="border: 1px solid red; padding: 2px;"></span>
cdnr222	10/06/2020	Credit	80,00,00,000.00	80,00,000.00	80,000.00	0.00	0.00	90,000.00		<span style="border: 1px solid red; padding: 2px;"></span>

[BACK](#)

- Click on the back button to go to GSTR-1 landing page and the Credit/ Debit Notes (registered) – 9B tile in Form GSTR-1 will reflect the number of credit/debit notes added.

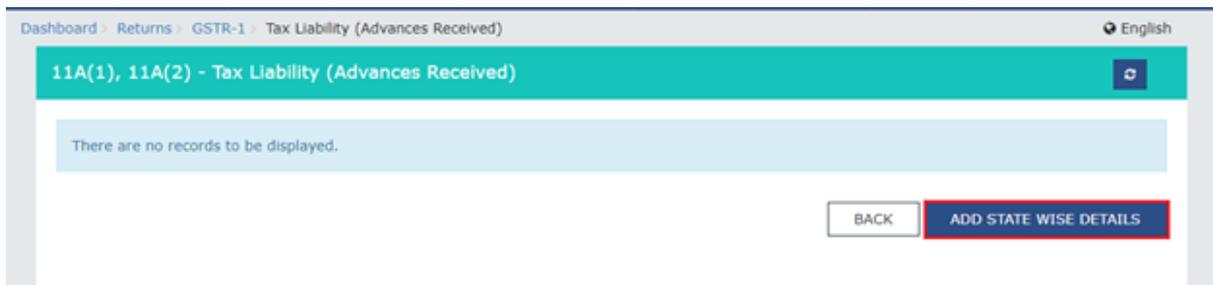
7. **Table 9B – Credit/Debit notes (Unregistered):** The Credit/Debit notes or refund vouchers issued to the unregistered persons should be entered in this tile.

*Similar steps to be followed as performed under 6. Table 9B – Credit/ Debit notes issued to registered dealers.*

8. **Table 11A(1), 11A(2) – Tax Liability (Advances received):** All the supplies for which advances were received from the receiver of supplies but invoice was not raised will be entered here, by performing the following steps:

- Click the Table – **Tax liability (Advance received)** tile to enter the tax liability details.

- The **Tax liability (Advance received)– Summary** page will be displayed. Click the **ADD STATE WISE DETAILS** to add the advance tax receipt and related liability details.



- The **Tax liability (Advance Received) – Add Details** page will be displayed. The following details should be entered on this page.
  - a) Select Place of Supply (State Code) for the advance received from the drop-down list, in the **POS** field. Based on the state selected in POS, Supply Type field is auto-populated as Inter-state or Intra-state.
  - b) **In case of Intra-State transaction**, the fields for Central Tax and State/UT Tax will appear. Enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%), in the **Gross Advance Received** field.
  - c) The Amount of Tax fields are auto-populated, however, the taxpayer can edit the tax amount. Enter the amount of cess in the respective field.

## 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 •

33-Tamil Nadu

Supply Type

Intra-State

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 (%)	Gross Advance Received (excluding tax) (₹) •	Amount of Tax		
		Central tax (₹) •	State/UT Tax (₹) •	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%	92,000.00	5,520.00	5,520.00	
18%				
28%				

BACK

SAVE

- d) **In case of Inter-State transaction:** the fields for Integrated Tax & Cess will appear. Enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%), in the **Gross Advance Received** field.
- e) The Amount of IGST field will be auto-populated, however, the taxpayer can edit the tax amount. Enter the amount of cess in the respective field.
- f) Click the **SAVE** button to save the details. Add Note page will reopen once save the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

### 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 **\***

12-Arunachal Pradesh

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?

#### Item details

Rate (%)	Gross Advance Received (excluding tax) (₹) *	Amount of Tax	
		Integrated Tax (₹) *	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%			
18%	75,000.00	13,500.00	
28%			

BACK

SAVE

- By clicking **BACK** button, it will take back to the Processed Records page.

**Note:** The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).

### 11A(1), 11A(2) - Tax Liability (Advances Received)

ADD STATE WISE DETAILS

Processed Records

Records Per Page : 10

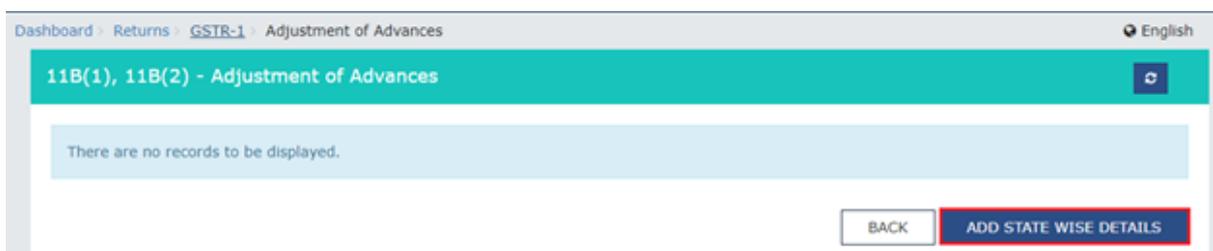
Place of Supply (Name of State)	Supply Type	Gross Advance Received (excluding tax) (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable percentage(%)	Actions
Manipur	Inter-State	75,000.00	13,500.00	0.00	0.00	0.00	-	 

BACK

- Click on the back button to go to GSTR-1 landing page and the **Tax liability (Advance Received)** tile in Form GSTR-1 will reflect the updated total Gross Advance Received and Total Tax Liability.

**9. Table 11B(1), 11B(2) – Adjustment of Advances:** All the supplies for which invoices issued in the current period for which the return is being filed but advances were received from the receiver and tax has been already paid in the previous months will be entered here, by performing the following steps:

- Click the Table – **Adjustment of Advances** tile to enter the details of tax already paid on invoices issued in the current period.
- The **Tax already paid on invoices issued in the current period – Summary** page will be displayed. Click the **ADD STATE WISE DETAILS** to add details for invoices issued in the current period on which tax has already been paid.



- The **Tax already paid on invoices issued in the current period – Add Details** page will be displayed. The following details should be entered on this page.
  - a) Select Place of Supply from the drop-down list, in the **POS** field. Based on the state selected in POS, Supply Type field is auto-populated as Inter-state or Intra-state.
  - b) **In case of Intra-State transaction**, the fields for Central Tax and State/UT Tax will appear. Enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%), in the **Gross Advance Adjusted (excluding tax)** field.
  - c) The Amount of Tax fields are auto-populated, however, the taxpayer can edit the tax amount. Enter the amount of cess in the respective field.

## 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 ⓘ\*

33-Tamil Nadu

Supply Type

Intra-State

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 (%)	Gross Advance Adjusted (excluding tax) (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT Tax (₹)*	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%	70,000.00	4,200.00	4,200.00	
18%				
28%				

BACK

SAVE

- d) **In case of Inter-State transaction:** the fields for Integrated Tax & Cess will appear. Enter the amount paid by the receiver to the supplier for the goods/service provided by the supplier without issuing of any invoice for the goods/services against the applicable Rate (%), in the **Gross Advance Adjusted** field.
- e) The Amount of IGST field will be auto-populated, however, the taxpayer can edit the tax amount. Enter the amount of cess in the respective field.
- f) Click the **SAVE** button to save the details. Add details page will reopen once saving of the record is done. The taxpayer can continue adding new records using this form or click Back icon/button to go back to Processed Records page.

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

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 (%)	Gross Advance Adjusted (excluding tax) (₹) •	Amount of Tax	
		Integrated Tax (₹) •	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%			
18%	50,000.00	9,000.00	
28%			

- By clicking **BACK** button, it will take back to the Processed Records page.  
**Note:** The status of the added invoice will be shown as Processed. The taxpayer can also edit/delete the added invoices (under Actions).

Dashboard > Returns > GSTR-1 > Adjustment of Advances English

**11B(1), 11B(2) - Adjustment of Advances**

[ADD STATE WISE DETAILS](#)

Processed Records Records Per Page: 10

Place of Supply (Name of State)	Supply Type	Gross Advance Adjusted (excluding tax) (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable percentage(%)	Actions
Jharkhand	Inter-State	7,99,999.00	95,999.88	0.00	0.00	0.00	-	

[BACK](#)

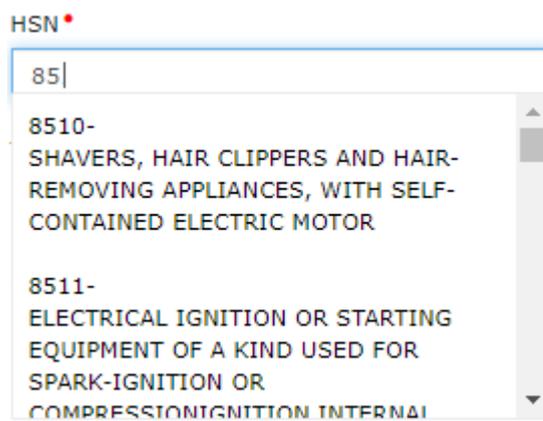
- Click on the back button to go to GSTR-1 landing page and the **Adjustment of Advances** tile in Form GSTR-1 will reflect the updated total Gross Advance Adjusted and Total Tax Liability.

**10. Table 12 – HSN wise summary of outward supplies:**

- To furnish the **HSN-wise summary** of outward supplies along with rate and quantitative details, following steps to be performed;
  - Click the **HSN-wise summary of outward supplies** tile to furnish the summarized details of all outward supplies HSN-wise along with rate and quantitative details.
  - The **HSN summary of outward supplies – Add/Edit Details** page will be displayed. Also, e-Invoice HSN summary can be imported by clicking on the **IMPORT HSN DATA FROM E-INVOICES** button.
  - Imported records of e-Invoice HSN summary is displayed.
  - Imported records from **Processed Records** table can be edited or deleted.
  - Click on **DOWNLOAD HSN EXCEL** button to view imported e-Invoice HSN records.

- Manual addition of HSN/SAC code of the outward supplies:** In addition to imported HSN records, HSN/SAC code of the outward supplies can be manually added by entering details in the HSN field.

**Note:** Taxpayer can select HSN code by entering at least 2 digits or 4 characters in the field for HSN. Upon entering the digits/characters in HSN field, related details will appear in the drop-down list. Select the relevant HSN code from the drop down and description will be auto-populated.



**Note:** HSN can be searched by description also. Upon entering the description drop-down list will appear and the taxpayer can select from the available options.

HSN\*

telephone

8443, 8525, 8527 OR 8528 - Telephone sets, including telephones for cellular networks or for other wireless networks

85171110- TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF

**Note:** Cases where error message will appear is as under:

- Only one digit of HSN entered
- Invalid HSN entered
- More than 8 digits entered in HSN
- Taxpayer having turnover more than Rs. 5 Crores, enters less than 4 digits HSN
- Taxpayer, whose turnover is less than 5 crores, enters less than 4 digits of HSN code

**Note:** Taxpayer has less than 5-crore aggregate turnover in the preceding financial year, the drop-down list will show HSN code either at 4-digit, 6-digit or 8-digit values.

Dashboard > Returns > GSTR-1/IFF > HSN

English

### 12 - HSN - wise summary of outward supplies

HELP

Note:

1. In case there are no suggestions for any HSN, then after typing the required HSN; click on description/UQC to enable other fields.
2. Please select HSN from the search results dropdown only. In case HSN entered is not available, you can enter HSN manually
3. Kindly click on save button after any modification( add, edit) to save the changes

There are no saved records to be displayed.

Add/Edit Details DOWNLOAD HSN EXCEL

<p>HSN*</p> <p>1201</p> <p>1201- OIL SEEDS AND OLEAGINOUS FRUITS, MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER~ Soya beans, whether or not broken</p> <p>120100- Soya beans, whether or not broken</p>	<p>Description</p> <p>Total Quantity*</p> <p>Integrated tax (₹)*</p> <p>State/UT tax (₹)*</p>	<p>Product name as in Master</p> <p>Total taxable value (₹)*</p> <p>Central tax (₹)*</p> <p>Cess (₹)</p>
---	---	--

BACK RESET ADD IMPORT HSN DATA FROM E-INVOICES

**Note:** Taxpayer having more than 5-crore aggregate turnover in the preceding financial year, the drop-down list will show HSN codes at either 6-digit or 8-digit values.

Dashboard > Returns > GSTR-1/IFF > HSN English

### 12 - HSN - wise summary of outward supplies HELP

**Note:**

1. In case there are no suggestions for any HSN, then after typing the required HSN; click on description/UQC to enable other fields.
2. Please select HSN from the search results dropdown only. In case HSN entered is not available, you can enter HSN manually
3. Kindly click on save button after any modification( add, edit) to save the changes

There are no saved records to be displayed.

**Add/Edit Details**

HSN \*

1201|

120100-  
Soya beans, whether or not broken

120110- seed

120190- other

12010010-  
SOYA BEANS, WHETHER OR NOT BROKEN

SOYA BEANS, WHETHER OR NOT BROKEN

[DOWNLOAD HSN EXCEL](#)

Description	Product name as in Master *
<input type="text"/>	<input type="text"/>
Total Quantity *	Total taxable value (₹) *
<input type="text"/>	<input type="text"/>
Integrated tax (₹) *	Central tax (₹) *
<input type="text"/>	<input type="text"/>

[^  
Top](#)

- f)** Enter the **UQC Code** (Unique Quantity Code) from the drop-down list, **Total Quantity**, **Total Taxable Value** of the outward supply, **Rate** from the drop-down list under respective heads.
- g)** Once the UQC and Rate are selected, an **Add to Master** button appears below the HSN field. From there the taxpayer can add the product to **My Master**.
- Note:** HSN can be filed manually in case unable to find the requisite HSN code from the drop-down list. Further, the combination of HSN, UQC and Rate must be unique. GST Portal will not allow more than one entry with same HSN, UQC and Rate combination.
- For Example: If taxpayer has entered 1100 as HSN code, Kg as UQC and rate as 5%, they cannot add another entry with same HSN, UQC and rate. But he can add another entry with 1100 as HSN code, Kg as UQC and rate as 12%.

Dashboard > Returns > GSTR-1/IFF > HSN English

### 12 - HSN - wise summary of outward supplies HELP ⓘ ↻

**Note:**

1. In case there are no suggestions for any HSN, then after typing the required HSN; click on description/UQC to enable other fields.
2. Please select HSN from the search results dropdown only. In case HSN entered is not available, you can enter HSN manually
3. Kindly click on save button after any modification( add, edit) to save the changes

There are no saved records to be displayed.

The selected HSN, UQC and RATE is not present in your product master. Click on "ADD TO MASTER" button to add.

**Add/Edit Details**

HSN\*  ✕

Description

Product name as in Master

ADD TO MASTER

DOWNLOAD HSN EXCEL

UQC\*

Rate (%)\*

State/UT tax (₹)\*

Total Quantity\*

Integrated tax (₹)\*

Cess (₹)

Total taxable value (₹)\*

Central tax (₹)\*

BACK RESET ADD IMPORT HSN DATA FROM E-INVOICES

h) Click the **Add to Master** button. A pop-up titled **Add Product Master** appears. Enter the **Product Name** and click the **Save** button.

**Note:** The HSN data added will now also be available in the Product Master table.

#### ADD PRODUCT MASTER

Field(s) marked with red dot (.) are mandatory

HSN Code

Product Name\*

UQC

HSN Description

IGST Rate(%)

SAVE BACK

i) Enter the Total taxable value, tax amount under IGST, SGST and CGST and Cess amount under the respective heads. Click **ADD** button.

## 12 - HSN - wise summary of outward supplies

HELP ⓘ ⌵

**Note:**

1. In case there are no suggestions for any HSN, then after typing the required HSN; click on description/UQC to enable other fields.
2. Please select HSN from the search results dropdown only. In case HSN entered is not available, you can enter HSN manually
3. Kindly click on save button after any modification( add, edit) to save the changes

**Add/Edit Details**

IMPORT EWB DATA

<b>HSN *</b> 120100 ✕	<b>Description</b> Soya beans, whether or not broken	<b>UQC *</b> BAG-BAGS
<b>Total Quantity *</b> 1000	<b>Total taxable value (₹) *</b> 10,000.00	<b>Rate (%) *</b> 5
<b>Integrated tax (₹)</b> 1,000.00	<b>Central tax (₹)</b> 0.00	<b>State/UT tax (₹)</b> 2,000.00
<b>Cess (₹)</b> 1,000.00		

BACK RESET ADD

- Added records will be moved to **Added/Edited Invoices to be saved** section. Once all details are added, click the **SAVE** button.

**Note:**

- Taxpayer can EDIT, DELETE or RESET the added details by selecting the appropriate option.
- Select the required number of records from the **Records Per Page** drop-down list, to view the records per page.
- Enter the relevant text/value in the **Search** field, to search in the list of added records.

## 12 - HSN - wise summary of outward supplies

HELP ⓘ ⌵

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

**Added/Edited Invoices to be saved**

Sr No.	HSN	Description	UQC	Total Quantity	Total value (₹)	Total Taxable Value (₹)	Amount of Tax				Actions
							Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
1	-	Telephones	BAG	10	7,10,000.00	6,11,000.00	65,988.00	21,997.00	21,997.00	-	 
2	-	Telephone	BAG	5	30,000.00	23,445.00	7,500.00	5,000.00	5,000.00	-	 

BACK ADD DETAILS SAVE IMPORT EWB DATA

- A successful message will be displayed. By clicking **SAVE** button, records will move to processed table from added/edited invoices to be saved table. Click the **BACK** button to go back to the Form GSTR-1 page.

Dashboard > Returns > GSTR-1 > HSN

Request accepted successfully.

### 12 - HSN - wise summary of outward supplies

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

Processed Records

Sr No.	HSN	Description	UQC	Total Quantity	Total value (₹)	Total Taxable Value (₹)	Amount of Tax				Actions
							Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
1	-	Telephones	BAG	10	7,10,000.00	6,11,000.00	65,988.00	21,997.00	21,997.00	-	

BACK ADD DETAILS IMPORT EWB DATA

- Click on the back button to go to GSTR-1 landing page and the **HSN summary of outward supplies** tile in Form GSTR-1 will reflect the number of invoices added along with Total Value, Total Taxable Value and Total Tax Liability.

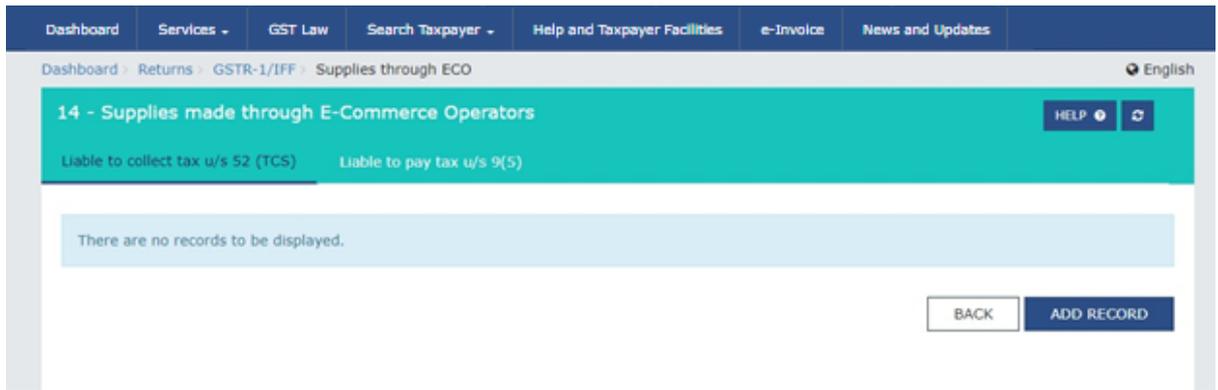
11. **Table 13 – Documents issued:** the details of all the documents issued during the month shall be added under this tile, by performing the following steps:

- Click the **Documents Issued** tile to add the details for document issued during the current tax period.
- Click on **Add Document:**
- There will be 12 categories of documents. Enter the Serial Number of the document, Total Number of documents issued and cancelled in respective fields. The net invoices field will be auto populated.  
For say, under Invoice for outward supply, enter the serial Number of the invoices, Total Number of invoices issued and cancelled in the respective fields.
- Click **ADD DOCUMENT** button to add more rows for each category. Click **SAVE**.
- Click the **BACK** button to go back to the GSTR-1 page.  
**Note:** Added documents can be edited or deleted (under Actions).
- Click on the back button to go to GSTR-1 landing page and the **Documents Issued summary** tile in GSTR-1 will reflect the number of documents issued along with Total Documents, Cancelled Documents and Net Issued Documents.

12. **Table 14 - Supplies made through ECO:** To add details in Supplies made through ECO (Electronic Commerce Operators), the following steps to be performed;

- Click the 14- Supplies made through ECO tile.
- The Supplies made through ECO page will be displayed. There will be two tabs i.e. (a) Liable to collect tax u/s 52 (TCS) and (b) Liable to pay tax u/s 9(5). Click on **ADD RECORD** button.

**Note:** By default, Liable to collect tax u/s 52 (TCS) tab will open.



- Supplies made through E-Commerce Operators- u/s 52 (TCS)-Add Details page is displayed. Enter the **GSTIN of e-commerce operator, Net values of supplies, Integrated tax, Central tax, State/UT tax, Cess** in the fields, then click on **SAVE** button. On saving the details A success request accepted message will be displayed.

**Note:** If **GSTIN** other than that of a **TCS** taxpayer has been entered, then system will display error on the screen.

Request accepted successfully

- The Processed Records details will be displayed.

Dashboard Services - GST Law Search Taxpayer - Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns > GSTR-1/IFF > Supplies through ECO English

### 14 - Supplies made through E-Commerce Operators

Liabe to collect tax u/s 52 (TCS) Liabe to pay tax u/s 9(5)

**ADD RECORD**

Processed Records Records Per Page : 10

GSTIN of e-commerce operator	Trade/Legal Name	Net value of supplies (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Actions
25GHJK0189M1CH	AutomationsTest	1,000.00	100.00	100.00	100.00	50.00	 

**BACK**

- Now, to enter details in Liabe to pay tax u/s 9(5) - Click on **ADD RECORD** button.

Dashboard Services - GST Law Search Taxpayer - Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns > GSTR-1/IFF > Supplies through ECO English

### 14 - Supplies made through E-Commerce Operators

Liabe to collect tax u/s 52 (TCS) Liabe to pay tax u/s 9(5)

There are no records to be displayed.

**BACK** **ADD RECORD**

- The Liabe to pay tax u/s 9(5) page is displayed. Enter the GSTIN of e-commerce operator, Net values of supplies, Integrated tax, Central tax, State/UT tax, Cess in the fields, then click on SAVE button. Accordingly, The **Processed Records** details will be displayed.

Dashboard Services - GST Law Search Taxpayer - Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns > GSTR-1/IFF > Supplies through ECO > U/s 9(5) English

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

Indicates Mandatory Fields

GSTIN of e-commerce operator \*  Trade/Legal Name \*  Net value of supplies (₹) \*

Integrated tax (₹) \*  Central tax (₹) \*  State/UT tax (₹) \*

Cess (₹)

**BACK** **SAVE**

Note: In case the taxpayer intends to edit the record, he can click on edit icon. Then system will open the pre-filled record in edit details page, and it will allow to edit the following fields:

a. Net values of supplies b. The tax amounts (**Integrated tax, Central tax, State/UT tax and Cess**)

Once the taxpayer edits the details, he can save the same by clicking on the **Save** button at the bottom.

The screenshot shows the 'Supplies through ECO' dashboard with the following data table:

GSTIN of e-commerce operator	Trade/Legal Name	Net value of supplies (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Actions
25GHJK0189M1CH	AutomationsTest	1,000.00	100.00	100.00	100.00	50.00	[Edit] [Delete]

- The Tile summary of table 14 (Under both tabs ‘**Liable to collect tax u/s 52 (TCS)**’ and ‘**Liable to pay tax u/s 9(5)**’) on GSTR-1 dashboard shows the updated count of documents/ records added.

**Note 1:** If there are records validated with error, then tile will be highlighted in red.

**Note 2:** System will not include the value of supply along with taxes of table 14 for the computation of ‘Total liability (Outward supplies other than Reverse charge)’ in consolidated summary table.

The screenshot shows the 'Supplies through ECO' dashboard with two tables:

**Processed Records**

GSTIN of e-commerce operator	Trade/Legal Name	Net value of supplies (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Actions
25GHJK0189M1CH	AutomationsTest	1,000.00	100.00	100.00	100.00	50.00	[Edit] [Delete]

**Pending Records (These will be added after validation)**

GSTIN of e-commerce operator	Trade/Legal Name	Net value of supplies (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Status	Actions
27VEENK2938Z1ZY	GSTN	1,000.00	100.00	100.00	100.00	50.00	Error Occurred	[Edit] [Delete]

13. **Table 15 - Supplies U/s 9(5)** - To add details in Supplies u/s 9(5), the following steps has to be followed;

- Click the **15 – Supplies U/s 9(5)**

- The Supplies U/s 9(5) page will be displayed. This page will contain 4 tabs: (a) Registered to Registered (B2B), (b) Registered to Unregistered (B2C), (c) Unregistered to Registered (URP2B), (d) Unregistered to Unregistered (URP2C). However, by default, Registered to Registered tab will be opened.

Note: On clicking back button, system will navigate back to GSTR-1 landing page.



#### **A. Registered to Registered**

- Click on ADD RECORD button. Supplies U/s 9(5)-B2B-Add Details page will be displayed.

Note - The System will provide the three optional check boxes at the top of Add details page:

- a. **Deemed Exports** – In case the supply is considered as deemed export, then taxpayer can select the checkbox.
- b. **SEZ Supplies with payment** – In case the supply is made to SEZ with payment of taxes, then taxpayer can select this checkbox.
- c. **SEZ Supplies without payment**- In case the supply is made to SEZ without payment of taxes, then taxpayer can select this checkbox.

Dashboard Services - GST Law Search Taxpayer - Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard > Returns > GSTR-1/IFF > Supplies U/s 9(5) > B2B English

### 15 - Supplies U/s 9(5) - B2B - Add Details

Indicates Mandatory Fields

Deemed Exports
  SEZ Supplies with payment
  SEZ Supplies without payment

Supplier GSTIN/UIN\* 
 Supplier name\*

Recipient GSTIN/UIN\* 
 Recipient name\* 
 Document number\*

Document date\* 
 Total value of supplies made (₹)\* 
 POS\*

Supply type

BACK SAVE

- Processed Records: Enter the Supplier GSTIN/UIN, Recipient GSTIN/UIN, Document number, Document date, Total value of supplies made (₹), Supply type, Item details, Select the POS from drop-down list., then Click on SAVE button.

Dashboard | Returns | GSTR-1/IFF | Supplies U/s 9(5) | B2B

English

### 15 - Supplies U/s 9(5) - B2B - Add Details

Indicates Mandatory Fields

Deemed Exports    
 SEZ Supplies with payment    
 SEZ Supplies without payment

Supplier GSTIN/UIN\*     
Supplier name\*

Recipient GSTIN/UIN\*     
Recipient name\*     
Document number\*

Document date\*     
Total value of supplies made (₹)\*     
POS

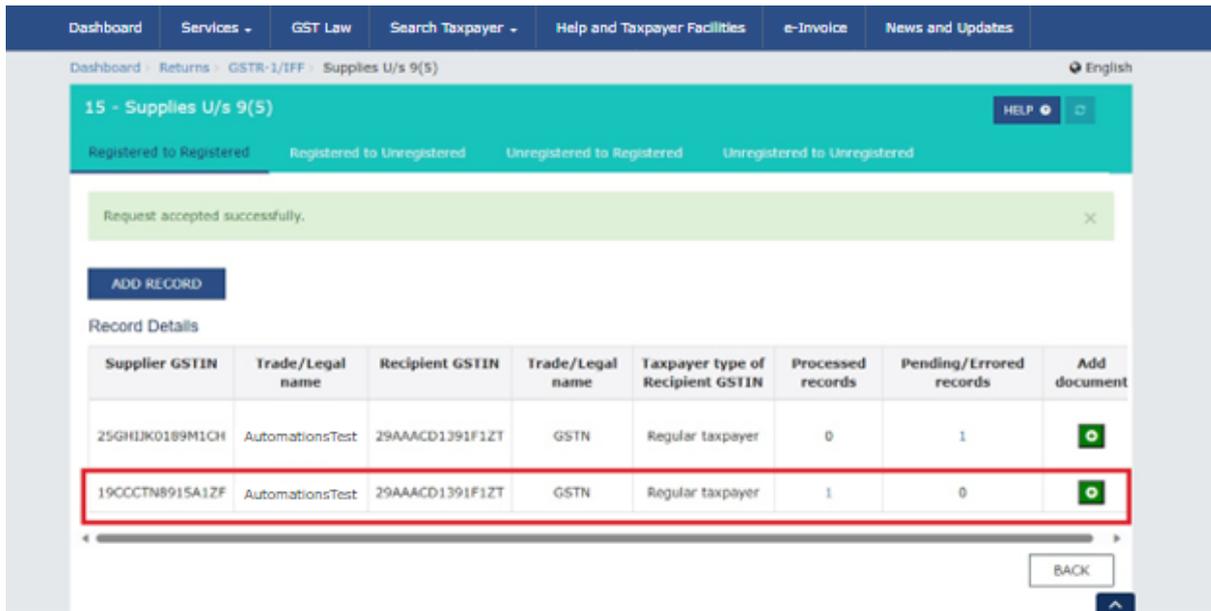
Supply type  
Intra-State

**Item details**

Rate (%)	Taxable value (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT tax (₹)*	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text" value="1,000.00"/>	<input type="text" value="60.00"/>	<input type="text" value="60.00"/>	<input type="text"/>
18%	<input type="text" value="1,000.00"/>	<input type="text" value="90.00"/>	<input type="text" value="90.00"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

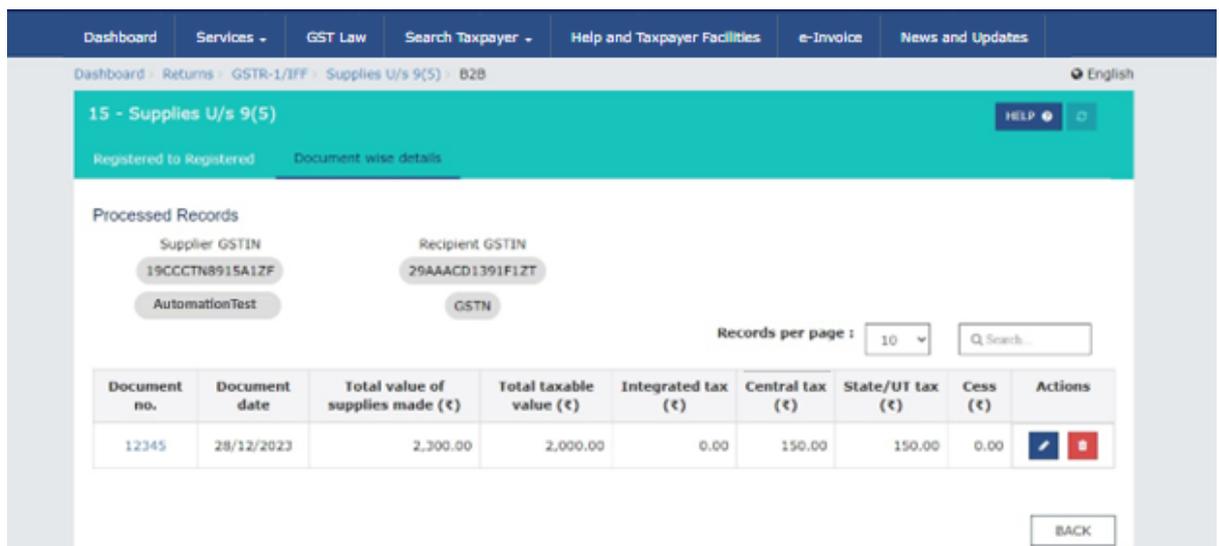
BACK SAVE

- A success page would be displayed, and record **details** page will be displayed.



- Click on **Processed records** hyperlink. The **Processed records** page will be displayed.

Note: In case the taxpayer intends to edit the record, he can click on edit icon.



- **Pending/Error Records:** Enter the Supplier GSTIN/UIN, Recipient GSTIN/UIN, Document number, Document date, Total value of supplies made (₹), Supply type, Item details, Select the POS from drop-down list., then Click on SAVE button.

Dashboard Services - GST Law Search Taxpayer - Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Returns - GSTR-1/IFF Supplies U/s 9(5) - B2B English

### 15 - Supplies U/s 9(5) - B2B - Add Details

Indicates Mandatory Fields

Deemed Exports
  SEZ Supplies with payment
  SEZ Supplies without payment

Supplier GSTIN/UIN\* 
 Supplier name\*

Recipient GSTIN/UIN\* 
 Recipient name\* 
 Document number\*

Document date\* 
 Total value of supplies made (₹)\* 
 POS\*

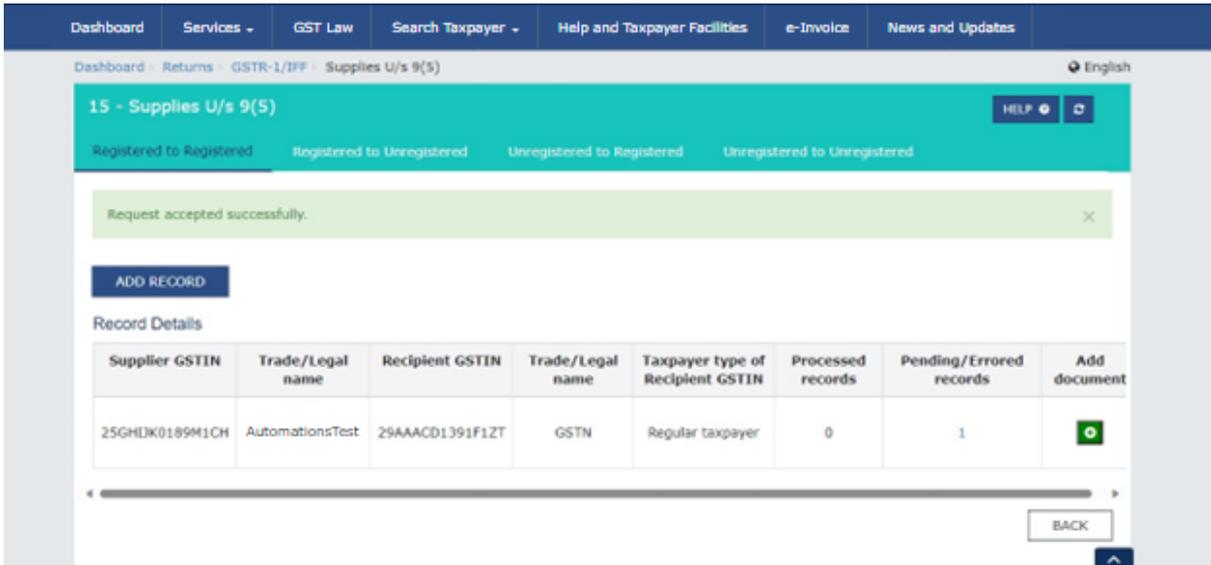
Supply type

**Item details**

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated tax (₹)*	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
6%	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text" value="1,000.00"/>	<input type="text" value="120.00"/>	<input type="text"/>
18%	<input type="text" value="1,000.00"/>	<input type="text" value="180.00"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>

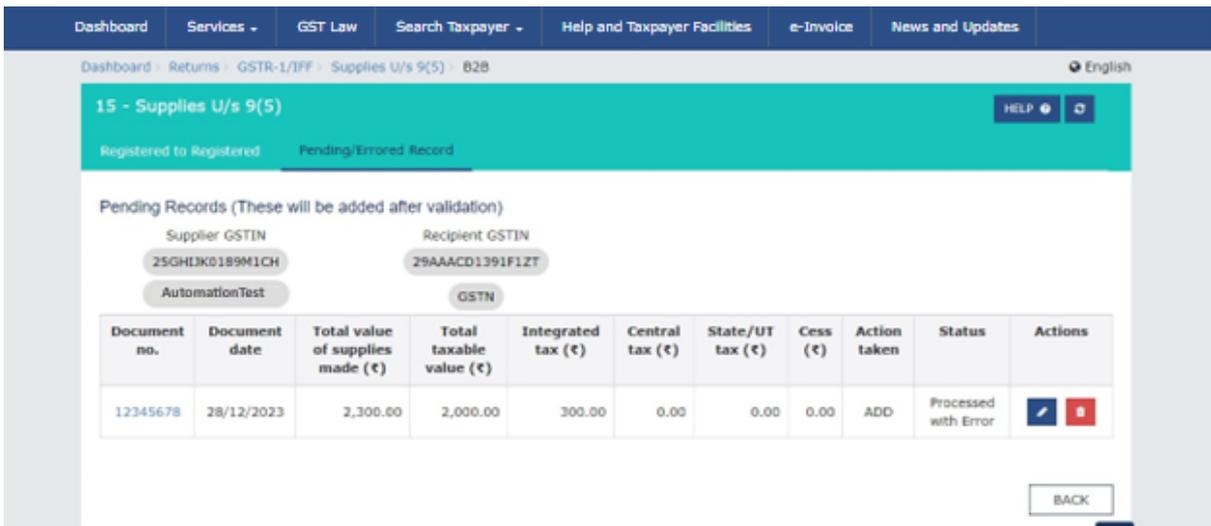
BACK SAVE

- A success message will be displayed. The **Record details** page will be displayed.

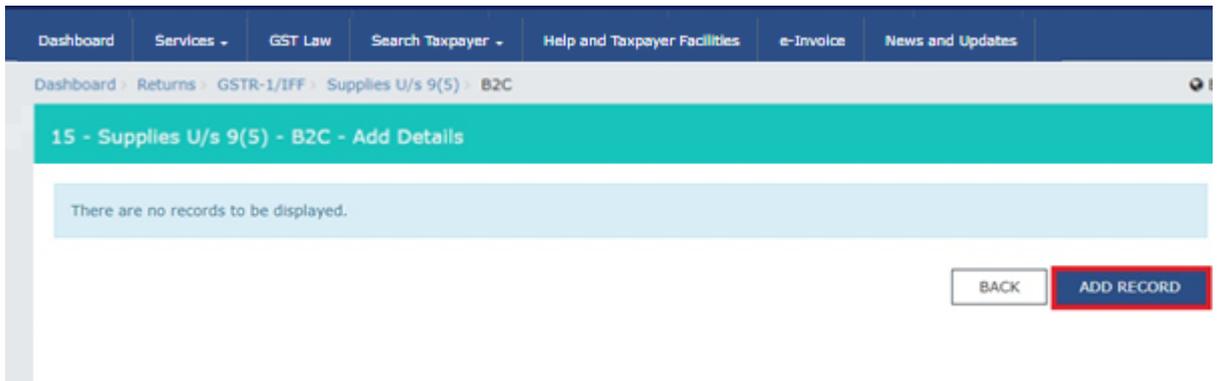


- Click on **Pending/Errored** records hyperlink. The **Pending Records** page is displayed.

**Note:** In case the taxpayer intends to edit the record, he can click on edit icon.



- B. Registered to Unregistered(B2C) -Supplies U/s 9(5)-B2C-Add Details** page will be displayed. Click on **ADD RECORD** button to add the details.



- Enter the **Supplier GSTIN/UIN, Taxable value, Item details, Integrated Tax, Cess**, Select the **POS, Rate** from drop-down list., then Click on **SAVE** button.

Dashboard | Services | GST Law | Search Taxpayer | Help and Taxpayer Facilities | e-Invoice | News and Updates

Dashboard | Returns | GSTR-1/IFF | Supplies U/s 9(5) | B2C

15 - Supplies U/s 9(5) - B2C - Add Details

Indicates Mandatory Fields

Supplier GSTIN/UIN\* 29AAACD1391F12T Supplier name\* GSTN

POS\* 25-Daman and Diu Taxable value (₹)\* 1,000.00 Supply type Inter-State

Rate\* 6

Integrated tax (₹)\* 60.00 Cess (₹) 0.00

BACK SAVE

- A success message will be displayed.

Dashboard | Services | GST Law | Search Taxpayer | Help and Taxpayer Facilities | e-Invoice | News and Updates

Dashboard | Returns | GSTR-1/IFF | Supplies U/s 9(5) | B2C

15 - Supplies U/s 9(5) - B2C - Add Details

Request accepted successfully.

Indicates Mandatory Fields

Supplier GSTIN/UIN\* Enter Supplier GSTIN/UIN Supplier name\*

POS\* Select Taxable value (₹)\* Supply type

Rate\* Select

BACK SAVE

- The **Pending Records** details will be displayed.

Note: An error can be viewed, by clicking on edit icon.

Dashboard Services GST Law Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates English

Dashboard Returns GSTR-1/IFF Supplies U/s 9(5)

15 - Supplies U/s 9(5) HELP

Registered to Registered Registered to Unregistered **Unregistered to Registered** Unregistered to Unregistered

ADD RECORD

Processed Records Records per page: 10

Supplier GSTIN	Trade/Legal name	Place of Supply (Name of State)	Rate (%)	Total taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Actions
29AAACD1391F1ZT	GSTN	Karnataka	5	1.00	0.05	0.00	0.00	0.00	

Pending Records (These will be added after validation)

Supplier GSTIN	Trade/Legal name	Place of Supply (Name of State)	Rate (%)	Total taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action taken	Status	Actions
29AAACD1391F1ZT	GSTN	Daman and Diu	6	1,000.00	60.00	0.00	0.00	0.00	ADD	Processed with Error	

BACK

C. **Unregistered to registered** - Click on ADD RECORD button.

Dashboard Services GST Law Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates English

Dashboard Returns GSTR-1/IFF Supplies U/s 9(5)

15 - Supplies U/s 9(5) HELP

Registered to Registered Registered to Unregistered **Unregistered to Registered** Unregistered to Unregistered

There are no records to be displayed.

BACK ADD RECORD

- The Supplies U/s 9(5) URP2B-Add Details page will be displayed. Enter the **Recipient GSTIN/UIN, Document number, Document date, Total value of supplies made, Item details**, Select the **POS** from drop-down list., then Click on **SAVE** button.

Dashboard Services - GST Law Search Taxpayer - Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Returns GSTR-1/IFF Supplies U/s 9(5) URP2B English

### 15 - Supplies U/s 9(5) - URP2B - Add Details

← Indicates Mandatory Fields

Deemed Exports
  SEZ Supplies with payment
  SEZ Supplies without payment

Recipient GSTIN/UIN\* 
 Recipient name\* 
 Document number\*

Document date\* 
 Total value of supplies made (₹)\* 
 POS\*

Supply type  
Inter-State

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%	<input type="text" value="5,754.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
0.1%	<input type="text" value="8,757.00"/>	<input type="text" value="8.76"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
6%	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>

BACK SAVE

- A success message will be displayed. The **Records details** will be displayed.

Dashboard Services GST Law Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Returns GSTR-1/IFF Supplies U/s 9(5) English

### 15 - Supplies U/s 9(5)

Registered to Registered Registered to Unregistered **Unregistered to Registered** Unregistered to Unregistered

Request accepted successfully.

**ADD RECORD**

Record Details

Recipient GSTIN	Trade/Legal name	Taxpayer Type	Processed records	Pending/Errored records	Add document
33TNTNA1221E8Z1	GSTN	Regular taxpayer	1	0	

BACK

**D. Unregistered to Unregistered:** Click on **ADD RECORD** button.

Dashboard Services GST Law Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Returns GSTR-1/IFF Supplies U/s 9(5) English

### 15 - Supplies U/s 9(5)

Registered to Registered Registered to Unregistered Unregistered to Registered **Unregistered to Unregistered**

There are no records to be displayed.

BACK **ADD RECORD**

- The **Supplies U/s 9(5)-URP2C-Add Details** page will be displayed. Select the **POS**, **Rate** from drop-down list, enter the **Taxable value**, then Click on **SAVE** button.

Dashboard Services GST Law Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Returns GSTR-1/IFF Supplies U/s 9(5) URP2C English

### 15 - Supplies U/s 9(5) - URP2C - Add Details

Indicates Mandatory Fields

POS **\*** Taxable value (₹) **\*** Supply type

06-Haryana 3,000.00 Inter-State

Rate **\***

0.1

Integrated tax (₹) **\*** Cess (₹)

3.00 0.00

BACK **SAVE**

- The **Pending Records** details will be displayed.

Dashboard > Returns > GSTR-1/IFF > Supplies U/s 9(5)

15 - Supplies U/s 9(5)

Registered to Registered   Registered to Unregistered   Unregistered to Registered   Unregistered to Unregistered

ADD RECORD

Processed Records   Records per page : 10

Place of Supply (Name of State)	Rate (%)	Total taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Actions
Haryana	0.1	3,000.00	3.00	0.00	0.00	0.00	

BACK

**14. Table 9A – Amendment in B2B Invoices:** Amendments in GSTR-1 are subject to the time limit mentioned in CGST Act, 2017. To make amendments to details of outward supplies to a registered person of earlier tax periods, following steps to be performed;

- Click the **9A - Amended B2B Invoice** tile.
- Select the **Financial Year** from the drop-down list. Enter the invoice number which is to be amended from earlier tax period, in the **Invoice No.** field. Click the **AMEND INVOICE** button

Dashboard > Returns > GSTR-1 > B2BA

9A - Amended B2B Invoices

Indicates Mandatory Fields

Financial Year\*   Invoice no.\*

2019-20   1234

AMEND RECORD

- Enter the revised invoice number for the previous invoice and select the **Revised Date** using the calendar, in the respective fields. Make amendments to the details as required. Click the **SAVE** button.

**Note:** Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.

**Note:** On entering UIN number in the Recipient GSTIN/UIN field, the Deemed Export, Supply attract reverse charge, SEZ Supply with payment, SEZ Supply without payment and Intra-state supplies attracting IGST checkboxes will be automatically disabled.

## 9A - Amended B2B Invoices - Edit Details

\* 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?

Recipient GSTIN/UIN\*

33AHLPP8362B6Z6

Recipient Name\*

GSTN

Revised/Original Invoice No.

b2b111

Revised/Original Invoice Date\*

10/05/2020

Revised Invoice No.\*

b2b111r

Revised Date\*

10/05/2020

POS ⓘ\*

33-Tamil Nadu

Total invoice value (₹)\*

9,00,000.00

Supply Type

Intra-State

## Item details

Rate (%)	Taxable value (₹)*	Amount of Tax		
		Central tax (₹)*	State/UT Tax (₹)*	Cess (₹)
0%				
0.1%				
0.25%				
1%	90,000.00	450.00	450.00	80,000.00
1.5%				
3%				
5%				
7.5%				
12%				
18%				
28%				

BACK

SAVE

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **9A - Amended B2B Invoice** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability

**Note:**

- The status of the added invoice is Processed.
- Added invoices can also be edited/deleted (under Actions).

Dashboard > Returns > GSTR-1 > B2BA English

Request accepted successfully. X

### 9A - Amended B2B Invoices C

\* Indicates Mandatory Fields

Financial Year\* Invoice no.\*

2019-20 Enter Invoice No

[AMEND RECORD](#)

Processed Records Records Per Page: 10

Revised Invoice No.	Revised/Original Invoice Date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Actions
b2b111r	10/05/2020	9,00,000.00	90,000.00	0.00	450.00	450.00	80,000.00	<span style="border: 1px solid red; padding: 2px 5px;">✎</span> <span style="border: 1px solid red; padding: 2px 5px;">✖</span>

[BACK](#)

15. **Table 9A – Amendment in B2C (large) Invoices:** To make amendments to taxable outward supplies to an unregistered person of earlier tax periods, following steps to be performed;

- Click the **9A - Amended B2C (Large) Invoice** tile.
- Select the **Financial Year** from the drop-down list. Enter the invoice number which is to be amended from earlier tax period, in the **Invoice No.** field. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-1 > B2CLA English

### 8A. Amended B2C (Large) Invoices C

There are no records to be displayed.

\* Indicates Mandatory Fields

Financial Year\* Invoice no.\*

2019-20 Enter Invoice No

[BACK](#) [AMEND RECORD](#)

- Enter the revised invoice number for the previous invoice and select the **Revised Date** using the calendar, in the respective fields. Make amendments to the details as required. Click the **SAVE** button.

B2C (Large) - Amend Invoice

• Indicates Mandatory Fields

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

POS •  Original Invoice No. •  Original invoice date •

Revised/Original Invoice No. •  Revised/Original Invoice Date •  Supply Type

Total Invoice value (₹) •

Item details

Rate (%)	Taxable value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text" value="90,00,000.00"/>	<input type="text" value="16,20,000.00"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>

Note: From August 2024 tax return period onwards, if taxpayer enters less than or equal to 1 lac amount in **Total Invoice Value** field, on clicking of **SAVE** button an error message will be displayed on the screen.

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help and Taxpayer Facilities | e-Invoice | News and Updates

Dashboard > Returns > GSTR-1/IFF > B2CLA English

### B2C (Large) - Amend Invoice

• Indicates Mandatory Fields

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

POS ⓘ 
 Original Invoice No. 
 Original invoice date

Revised/Original Invoice No. 
 Revised/Original Invoice Date 
 Supply Type

Total invoice value (₹)

Invoice value should be greater than ₹1,00,000/-

**Item details**

Rate (%)	Taxable value (₹) *	Amount of Tax	
		Integrated tax (₹) *	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	<input type="text" value="500.00"/>	<input type="text" value="25.00"/>	<input type="text" value="25.00"/>
6%	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **9A - Amended B2C (Large) Invoice** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability

**Note:**

- The status of the added invoice is Processed.
- Added invoices can also be edited/deleted (under Actions).

Dashboard > Returns > GSTR-1 > B2CLA English

Request accepted successfully. ✕

### 8A. Amended B2C (Large) Invoices 🔄

\* Indicates Mandatory Fields

Financial Year\* Invoice no.\*

2019-20 Enter Invoice No

AMEND RECORD

Processed Records Records Per Page: 10 ▾

Revised Invoice No.	Revised/Original Invoice Date	Place of Supply (Name of State)	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Actions
b2cd99	10/05/2020	Assam	9,00,00,00,000.00	90,00,000.00	16,20,000.00	0.00	<span style="color: blue; font-size: 1.2em;">✎</span> <span style="color: red; font-size: 1.2em;">✖</span>

BACK

16. **Table 9A – Amendment in Export Invoices:** To make amendments to supplies exported, following steps to be performed.

- Click the **9A - Amended Export Invoice** tile.
- Select the **Financial Year** from the drop-down list. Enter the invoice number which is to be amended from earlier tax period, in the **Invoice No.** field. Click the **AMEND INVOICE** button.

Dashboard > Returns > GSTR-1 > EXPA English

### 9A - Amended Exports Invoices 🔄

\* Indicates Mandatory Fields

Financial Year Invoice no.\*

2020-21 exp99

AMEND RECORD

- Enter the revised invoice number for the previous invoice and select the **Revised Date** using the calendar, in the respective fields. Make amendments to the details as required. Click the **SAVE** button.

## Exports - Add Details

\* Indicates Mandatory Fields

Original Invoice *	Original Date *	Revised/Original Invoice No. *
exp99	10/05/2020	exp22
Revised/Original Invoice Date. *	Port Code	Shipping Bill No./Bill of Export No.
29/06/2020		
Shipping Bill Date/Bill of Export Date	Total invoice value (₹) *	Supply Type
	90,00,000.00	Inter-State
GST Payment *		
With Payment of Tax		

## Item details

Rate	Taxable value (₹) *	Amount of tax	
		Integrated tax (₹) *	CESS (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	9,00,000.00	1,08,000.00	
18%			
28%			

BACK

SAVE

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **9A - Amended Exports Invoices** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability

**Note:**

- The status of the added invoice is Processed.
- Added invoices can also be edited/deleted (under Actions).

Dashboard > Returns > GSTR-1 > EXPA English

Request accepted successfully. X

### 9A - Amended Exports Invoices Refresh

\* Indicates Mandatory Fields

Financial Year Invoice no. \*

2020-21 Enter Invoice No.

**AMEND RECORD**

Processed Records Records Per Page : 10

Revised/Oriinal Invoice No.	Revised/Oriinal Invoice Date.	GST Payment	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Actions
exp100	10/05/2020	With Payment of Tax	90,00,000.00	9,00,000.00	1,08,000.00	0.00	<div style="border: 1px solid red; padding: 2px;"> <span style="color: blue; font-size: 1.2em;">✎</span> <span style="color: red; font-size: 1.2em;">✖</span> </div>

**BACK**

17. **Table 9C – Amendment in Credit/Debit Notes (Registered):** To make amendments in the details of credit or debit notes issued to the registered recipients of earlier tax periods, perform the following steps;

- Click the **9C - Amended Credit/ Debit Notes (Registered)** tile.
- Select the **Financial Year** from the drop-down list. Enter the **Credit/Debit Note No.** which is to be amended from earlier tax period, in the **Credit/Debit Note No. field**. Click the **AMEND NOTE** button.

Dashboard > Returns > GSTR-1 > CDNRA English

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

There are no records to be displayed. X

\* Indicates Mandatory Fields

Financial Year \* Credit/Debit Note No. \*

2019-20 cdnr99

**BACK** **AMEND RECORD**

- Enter the **Revised Credit/ Debit Note No.** for the previous invoice and select the **Revised Date** using the calendar, in the respective fields. Make amendments to the details as required. Click the **SAVE** button.

**Note:** Intra-State supplies attracting IGST will be enabled only when the supply attract reverse charge is selected by the taxpayer.

**Note:** If the recipient GSTIN is ISD GSTIN, then all the checkboxes (note supply type) will be disabled.

**Note:** On entering UIN number in the Recipient GSTIN/UIN field, the Deemed Export, Supply attract reverse charge, SEZ Supply with payment, SEZ Supply without payment and Intra-state supplies attracting IGST checkboxes will be automatically disabled.

Credit/Debit Notes (Registered)- Details

• 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?

Recipient GSTIN/UIN\*       Recipient Name       Original Credit/Debit Note No.\*   
 Original Credit/Debit Note Date\*        Revised Credit/Debit Note No.\*       Revised Credit/Debit Note Date\*    
 Note Type\*       Note Value (₹)\*       POS\*

Supply Type

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%			
18%	9,00,000.00	1,62,000.00	
28%			

BACK SAVE

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **9C - Amended Credit/Debit Notes (Registered)** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability

**Note:**

- The status of the added invoice is Processed.
- Added invoices can also be edited/deleted (under Actions).

Dashboard > Returns > GSTR-1 > CDNRA English

Request accepted successfully.

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

Indicates Mandatory Fields

Financial Year <sup>\*</sup>  Credit/Debit Note No. <sup>\*</sup>

**AMEND RECORD**

Processed Records Records Per Page : 10

Revised Credit/Debit Note No.	Revised Credit/Debit Note Date	Note Type	Revised Taxable Value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
cdnr991	10/05/2020	Credit	9,00,000.00	1,62,000.00	0.00	0.00	0.00	

**BACK**

18. **Table 9C – Amendment in Credit/Debit Notes (Un-Registered):** To make amendments in the details of credit or debit notes issued to the registered recipients of earlier tax periods, perform the **similar steps as performed in 15. Table 9C – Amendment in Credit/Debit Notes (Registered).**

19. **Table 10 – Amendment in B2C (Others):** To amend details of B2C furnished in earlier tax period, perform the following steps;
- Click the **10 - Amended B2C (Others)** tile.
  - Select the **Year and Month** of previous tax period from the drop-down list. Select Original POS. Click the **AMEND DETAILS** button.
- Note - In case POS was not added in previous returns, enter Year, Month and Original POS using drop-down and click on **ADD POS** button.

Dashboard > Returns > GSTR-1 > B2CSA English

### 10 - Amended B2C(Others)

There are no records to be displayed.

Indicates Mandatory Fields

Year <sup>\*</sup>  Month <sup>\*</sup>  Original POS <sup>\*</sup>

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

**BACK** **AMEND RECORD**

Dashboard > Returns > GSTR-1 > B2CSA English

### 10 - Amended B2C(Others) 🔍

• Indicates Mandatory Fields

Year\*  Month\*  Original POS\*

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

ADD POS

- Select the **Revised/Original State Code (Place of Supply)** from the drop-down list. Make the amendments as required. Place of Supply field/s of the line items furnished earlier cannot be amended. Click the **SAVE** button.

Dashboard > Returns > GSTR-1 > B2CSA English

### B2CSA- Amend Details 🔍

• Indicates Mandatory Fields

Original POS\*  Financial Year\*  Return Filing Period\*

Revised/Original State Code (Place of Supply)\*  Supply Type\*

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

**Item details**

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%	8,00,000.00	12,000.00	
3%			
5%	7,00,00,000.00	35,00,000.00	0.00
7.5%	5,00,00,000.00	37,50,000.00	0.00
12%			
18%			
28%	6,00,00,000.00	1,68,00,000.00	0.00

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **10 - Amended B2C (Others)** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability

**Note:**

- The status of the added invoice is Processed.
- Added invoices can also be edited/deleted (under Actions).

Dashboard > Returns > GSTR-1 > B2CSA English

Request accepted successfully. ×

10 - Amended B2C(Others) ⊞

Indicates Mandatory Fields

Year \*  Month \*  Original POS \*

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

AMEND RECORD

Processed Records Records Per Page :

Place of Supply (Name of State)	Total Taxable Value	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Applicable percentage(%)	Actions
Jammu and Kashmir	18,08,00,000.00	2,40,62,000.00	0.00	0.00	0.00		<div style="display: inline-block; border: 1px solid #ccc; padding: 2px;"> <span style="color: blue; font-size: 1.2em;">✎</span> <span style="color: red; font-size: 1.2em; margin-left: 10px;">✖</span> </div>

20. **Table 11A – Amendment in Tax Liability (Advance received):** To amend statement of Advances Received in earlier tax period, perform the following step:

- Click the **11A - Amended Tax Liability (Advance Received)** tile.
- Select the **Financial Year** of the previous tax period from the drop-down list which needs to be amended. Select the **Return Filing Period** and **POS** of the line item of the declarations of previous tax period from the drop-down list. Click the **AMEND RECORD** button.

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

### 11A - Amended Tax Liability (Advances Received) D

There are no records to be displayed.

• Indicates Mandatory Fields

Financial Year *	Return Filing Period *	POS 0 *
2020-21	April	05-Uttarakhand

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

- The required amendments to be made in the fields provided except amendment in the Advance Tax Place of Supply (PoS) field/s of the line items furnished earlier. Click the **SAVE** button.

## Tax Liability (Advance Received) - Edit Details

\* Indicates Mandatory Fields

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.

POS *	Supply Type	Financial Year *
05-Uttarakhand	Inter-State	2020-21

Return Filing Period \*

April

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 (%)	Gross Advance Received (excluding tax) (₹) *	Amount of Tax	
		Integrated Tax (₹) *	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	9,00,000.00	1,08,000.00	
18%			
28%			

BACK

SAVE

- A Request successful message will be displayed. Click the **BACK** button to go back to the GSTR-1 page, which will direct to the GSTR-1 landing page and the **11A - Amended Tax Liability (Advance Received)** tile in GSTR-1 will reflect the number of such invoices amended along with Total Tax Liability. The tax is to be paid in this tax period only on the differential liability.

**Note:**

- The status of the added invoice is Processed.
- Added invoices can also be edited/deleted (under Actions).

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

Request accepted successfully. X

**11A - Amended Tax Liability (Advances Received)** 🔄

\* 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?

**AMEND RECORD**

Processed Records Records Per Page : 10

Place of Supply (Name of State)	Supply Type	Gross Advance Received (excluding tax) (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	CESS (₹)	Applicable percentage(%)	Actions
Uttarakhand	Inter-State	9,00,000.00	1,08,000.00	0.00	0.00	0.00	-	<span style="border: 1px solid red; padding: 2px;">✎ ✖</span>

**BACK**

21. **Table 11B – Amendment of Adjustment of Advances:** To amend statement of Advances Adjusted in earlier tax period, perform the **similar steps as performed in Table 11A – Amended Tax Liability (Advance Received)** above.

**STEP -6: Deleting Details in FORM GSTR-1**

To delete details in Form GSTR-1, there are 2 options:

- a) Either go to individual tables and delete details within the tile using the **DELETE** button or

**ADD RECORD** **IMPORT EWB DATA**

Processed Records Records Per Page : 10

Invoice no.	Invoice date	Total invoice value (₹)	Total taxable value (₹)	Integrated Tax (₹)	Cess (₹)	Actions
32413	12/06/2020	1,24,12,321.00	1,23,123.00	3,693.69	1,232.00	<span style="border: 1px solid red; padding: 2px;">✎ ✖</span>
90000	10/06/2020	90,00,000.00	9,00,012.00	9,000.18	9,000.00	<span style="border: 1px solid red; padding: 2px;">✎ ✖</span>

**BACK**

- b) Click **RESET** button to delete details of all tiles at one go.

**E-INVOICE DOWNLOAD HISTORY** ▼

**BACK** **DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)** **RESET** **PROCEED TO FILE/SUMMARY**

**STEP -7: Generate Summary of FORM GSTR-1**

**Generate Summary:** Once the records are saved in GSTR-1/IFF, taxpayer shall be required to click on the new 'Generate Summary' button. System will acknowledge the request and taxpayer will then be required to refresh the GSTR-1/IFF dashboard page by clicking refresh icon at the top of page.

The screenshot displays the 'ADD RECORD DETAILS' section of the GSTR-1/IFF dashboard. It features a grid of 15 record categories, each with a green checkmark and a count:

Record Category	Count
4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices	9
5 - B2C (Large) Invoices	2
6A - Exports Invoices	4
7 - B2C (Others)	2
8A, 8B, 8C, 8D - Nil Rated Supplies	1
9B - Credit / Debit Notes (Registered)	10
9B - Credit / Debit Notes (Unregistered)	6
11A(1), 11A(2) - Tax Liability (Advances Received)	3
11B(1), 11B(2) - Adjustment of Advances	4
12 - HSN-wise summary of outward supplies	2
13 - Documents Issued	2
14 - Supplies made through ECO	2
15 - Supplies U/s 9(5)	2

Below the grid is the 'AMEND RECORD DETAILS' section, followed by an information message: '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'. At the bottom, the 'E-INVOICE DOWNLOAD HISTORY' section contains buttons for 'BACK', 'DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)', 'RESET', and 'GENERATE SUMMARY' (highlighted in red).

### **STEP -8 Preview FORM GSTR-1 - Consolidated and Recipient-wise Summary**

- After generation of GSTR-1/IFF summary, taxpayers may note the following changes:
  - Status change from '**Not filed**' to '**Ready to file**'.
  - '**Generate Summary**' button will be replaced by '**Proceed to File/Summary**' button.
- The consolidated summary page will be displayed. The consolidated summary page will also provide recipient-wise summary, containing the total value of the supplies & the total tax involved in such supplies. To view download the summary, click the **Download Summary (PDF)** button.

**Note 1 :** To view the details in the summary, click the **Expand All** button in the Description column.

**Note 2:** from August 2024 tax return period onwards, following table will be displayed on the screen, where table 5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large) and table 9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of current tax period in table 5 - B2CL (Large) is updated.



GSTIN - 27CMNPV1135B1Z2  
FY - 2020-21

Legal Name - ZAPP ELECTRO LTD  
Tax Period - January

Trade Name - GSTN  
Status - Ready to File

CONSOLIDATED SUMMARY



BACK

DOWNLOAD SUMMARY (PDF)

FILE STATEMENT

SCHEDULED SUMMARY							
Description (Expand All)	No. of records	Document Type	Value (£)	Integrated tax (£)	Central tax (£)	State/VAT tax (£)	Cost (£)
<b>4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting 1% - B2B Regular</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
<b>4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
<b>5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2C (Large)</b>							
Total	1	Invoice	200.00	25.00			0.00
<b>6A - Exports</b>							
Total	0	Invoice	0.00	0.00			0.00
EXPW	0	Invoice	0.00	0.00			0.00
EXPWOP	0	Invoice	0.00				0.00
<b>6B - Supplies made to SE / unit or SEZ developer - SEZWP/SEZWOP</b>							
Total	0	Invoice	0.00	0.00			0.00
SEZWP	0	Invoice	0.00	0.00			0.00
SEZWOP	0	Invoice	0.00				0.00
<b>6C - Deemed Exports - DE</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
<b>7 - Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in table 5) including supplies made through e-commerce operator attracting 1% - B2C (Others)</b>							
Total	0	Net value	0.00	0.00	0.00	0.00	0.00
<b>8 - Nil rated, exempted and non-tax outward supplies</b>							
Total			0.00				
Nil			0.00				
Exempted			0.00				
Non GST			0.00				
<b>9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
<b>9B - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
<b>9C - Amendment to inter-state supplies made to unregistered person (where invoice value is more than Rs. 1 Lakh) in returns of earlier tax periods in table 5 - B2C (Large)</b>							
Amended amount - Total	1	Invoice	100.00	12.50			0.00
Net differential amount (Amended - Original)			100.00	12.50			0.00
<b>9A - Amendment to export supplies in returns of earlier tax periods in table 6A (EXPW/EXPWOP)</b>							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
EXPW	0	Invoice	0.00	0.00			0.00
EXPWOP	0	Invoice	0.00				0.00
<b>9B - Amendment to supplies made to SE / unit or SEZ developer in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)</b>							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
SEZWP	0	Invoice	0.00	0.00			0.00
SEZWOP	0	Invoice	0.00				0.00
<b>9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
<b>9B - Credit/Debit Notes (Registered) - CDRN</b>							
Total - Net of debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
<b>9B - Credit/Debit Notes (Unregistered) - CDRUR</b>							
Total - Net of debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
<b>9C - Amended Credit/Debit Notes (Registered) - CDRBA</b>							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
<b>9C - Amended Credit/Debit Notes (Unregistered) - CDRURA</b>							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
<b>10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting 1% - B2C (Others)</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
<b>11A(1), 11A(2) - Advances received for which invoice has not been issued (use amount to be added to the output tax liability) (Net of refund vouchers, if any)</b>							
Total	0	Net value	0.00	0.00	0.00	0.00	0.00
<b>11B(1), 11B(2) - Advances received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)</b>							
Total	0	Net value	0.00	0.00	0.00	0.00	0.00
<b>11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)</b>							
Amended amount - Total	0	Net value	0.00	0.00	0.00	0.00	0.00
Net differential amount			0.00	0.00	0.00	0.00	0.00
<b>11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)</b>							
Amended amount - Total	0	Net value	0.00	0.00	0.00	0.00	0.00
Net differential amount			0.00	0.00	0.00	0.00	0.00
<b>12 - ISM wise summary of outward supplies</b>							
Total	0	NA	0.00	0.00	0.00	0.00	0.00
<b>13 - Documents Issued</b>							
Net issued documents	0	All documents					
<b>14 - Supplies made through e-commerce operators</b>							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) liable to pay tax u/s 5(3)	0	Net Value	0.00	0.00	0.00	0.00	0.00
<b>14A - Amended Supplies made through E-Commerce Operators</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
(a) liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
(b) liable to pay tax u/s 5(3)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
<b>15 - Supplies U/s 5(3)</b>							
Total	0	Document / Net Value	0.00	0.00	0.00	0.00	0.00
- For Regular Recipients - Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- For Regular Recipients - DE	0	Document	0.00	0.00	0.00	0.00	0.00
- For Regular Recipients - SEZWP	0	Document	0.00	0.00			0.00
- For Regular Recipients - SEZWOP	0	Document	0.00				0.00
- For Unregistered Recipients	0	Net Value	0.00	0.00	0.00	0.00	0.00
<b>15A (I) - Amended Supplies U/s 5(3) - For Registered Recipients</b>							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				0.00
<b>15A (II) - Amended Supplies U/s 5(3) - For Unregistered Recipients</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
<b>Total Liability (Outward supplies other than Reverse charge)</b>			<b>100.00</b>	<b>25.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

- The summary table will also provide the recipient-wise summary in respect of B2B tables 4A, 4B, 6B, 6C & 9B of GSTR-1/IFF, in cases where the recipient count is upto one hundred.

**Note -1:** From August 2024 tax return period onwards, following summary will be displayed on the screen where, table 5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large) is updated.

**Note -2:** The recipient wise summary will be provided with respect to the following tables of form GSTR-1/IFF (only if the recipient count is upto one hundred)

Table no.	Description
4A	B2B supplies
4B	Supplies attracting reverse charge
6B	SEZ supplies
6C	Deemed exports
9B	Credit/Debit notes

**Note -3:** After generation of GSTR-1/IFF summary the status change from Not filed to Ready to file. If the recipient count is more than 100, then the recipient wise summary will not be shown. However, the table wise consolidated summary can still be viewed. If a taxpayer intends to view the recipient wise summary, they can check the B2B or CDNR table. On click of "Download Summary" button, the table-wise consolidated summary (GSTR-1/IFF preview) will be downloaded in pdf format.

**Note -4:** From August 2024 tax return period onwards table-wise consolidated summary (GSTR-1/IFF preview) will be downloaded in pdf format on clicking of DOWNLOAD(PDF) button, where table 5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large) and table 9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of current tax period in table 5 - B2CL (Large) is updated.

### **STEP - 9: File FORM GSTR-1/Summary**

After successful generation of summary, taxpayer will see a new 'Proceed to File/Summary' button at the bottom of the GSTR-1/IFF page. In case any new record(s) are added after previous summary generation, the taxpayer will be required to click the 'Generate Summary' button again to get latest summary. After this, the taxpayer will be navigated to the consolidated summary page containing table-wise summary of the total records added in Form- GSTR-1 so far.

- Click the Proceed to File/Summary button to view the table-wise consolidated summary of added records.

Dashboard > Returns > GSTR-1/IFF English

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

GSTIN - 27CMNPV1135B1Z2  
 FY - 2021-22

Legal Name - ZAPP ELECTRO LTD  
 Tax Period - January

Trade Name - GSTN  
 Status - Ready to File

• Indicates Mandatory Fields  
 Due Date - 30/09/2021

File Nil GSTR-1

**ADD RECORD DETAILS**

<b>4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices</b>	<b>5 - B2C (Large) Invoices</b>	<b>6A - Exports Invoices</b>	<b>7 - B2C (Others)</b>
<b>9</b>	<b>2</b>	<b>4</b>	<b>2</b>
<b>8A, 8B, 8C, 8D - Nil Rated Supplies</b>	<b>9B - Credit / Debit Notes (Registered)</b>	<b>9B - Credit / Debit Notes (Unregistered)</b>	<b>11A(1), 11A(2) - Tax Liability (Advances Received)</b>
<b>1</b>	<b>10</b>	<b>6</b>	<b>3</b>
<b>11B(1), 11B(2) - Adjustment of Advances</b>	<b>12 - HSN-wise summary of outward supplies</b>	<b>13 - Documents Issued</b>	<b>14 - Supplies made through ECO</b>
<b>4</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>15 - Supplies U/s 9(5)</b>			
<b>2</b>			

**AMEND RECORD DETAILS**

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

ⓘ 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

**E-INVOICE DOWNLOAD HISTORY**

BACK
DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)
RESET
PROCEED TO FILE/SUMMARY

**STEP-10 – File FORM GSTR-1 using DSC or EVC**

- After verifying the consolidated summary, click “File Statement” button available at the bottom of the consolidated summary page.

CONSOLIDATED SUMMARY							
Description [Expand All v]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
<b>4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular</b>							
Total	1	Invoice	96,700.00	96.76	0.00	0.00	0.00
Recipient wise summary v							
<b>4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
<b>5A - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs.2.5 lakh) - B2CL (Large)</b>							
Total	0	Invoice	0.00	0.00			0.00
<b>6A - Exports</b>							
Total	0	Invoice	0.00	0.00			0.00
EOPWP							
Total	0	Invoice	0.00	0.00			0.00
EOPWOP							
Total	0	Invoice	0.00				
<b>6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP</b>							
Total	0	Invoice	0.00	0.00			0.00
SEZWP							
Total	0	Invoice	0.00	0.00			0.00
SEZWOP							
Total	0	Invoice	0.00				
<b>6C - Deemed Exports - DE</b>							
Total	0	Invoice	0.00	0.00	0.00		0.00
<b>7 - Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 - B2CS</b>							
Total	0	Net Value	0.00	0.00	0.00		0.00
<b>8 - Nil rated, exempted and non GST outward supplies</b>							
Total			0.00				
Nil							
Total			0.00				
Exempted							
Total			0.00				
Non-GST							
Total			0.00				
<b>9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00		0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00		0.00
<b>9B - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00		0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00		0.00
<b>9C - Amendment to inter-state supplies made to unregistered person (where invoice value is more than Rs.2.5 Lakh) in returns of earlier tax periods in table 5 - B2CL (Large)</b>							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
<b>9D - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00		0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00		0.00
<b>9E - Credit/Debit Notes (Registered) - CDNR</b>							
Total - Net of debit/credit notes (Debit notes - Credit notes) v	0	Note	0.00	0.00	0.00		0.00
<b>9F - Credit/Debit Notes (Unregistered) - CDNRU</b>							
Total - Net of debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type v							
<b>9G - Amended Credit/Debit Notes (Registered) - CDNRRA</b>							
Amended amount - Total	0	Note	0.00	0.00	0.00		0.00
Net differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total v			0.00	0.00	0.00		0.00
<b>9H - Amended Credit/Debit Notes (Unregistered) - CDNRRA</b>							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type v							
<b>10 - Amendment to taxable outward supplies to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00		0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00		0.00
<b>11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of Refund Vouchers)</b>							
Total	0	Net Value	0.00	0.00	0.00		0.00
<b>11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7</b>							
Total	0	Net Value	0.00	0.00	0.00		0.00
<b>11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2)</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00		0.00
Net differential			0.00	0.00	0.00		0.00
<b>11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2)</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00		0.00
Net differential			0.00	0.00	0.00		0.00
<b>12 - MSR-wise summary of outward supplies</b>							
Total	0	NA	0.00	0.00	0.00		0.00
<b>13 - Documents issued</b>							
Net issued documents v	0	All Documents					
<b>Total Liability (Outward supplies other than Reverse charge)</b>			<b>96,700.00</b>	<b>96.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

- 2 The **Returns Filing for GSTR1** page will be displayed. Select the **Declaration** checkbox.
- 2 Select the **Authorized Signatory** from the drop-down list, in the Authorised Signatory field.  
**Note:** On filing of Form GSTR-1, notification through e-mail and SMS is sent to the Authorized Signatory.
- 2 Click the **FILE WITH DSC** or **FILE WITH EVC** button to file GSTR-1.

Dashboard > Returns > File English

GSTIN - 33AAAAAB1211B1ZZ      Legal Name - BUNKER, AUDYOGIC      Trade Name - GSTN      • Indicates Mandatory Fields  
 FY - 2020-21      Tax Period - June      UTPADAN SAHKARI SAMITI LTD.      Status - Submitted      Due Date - 11/07/2020

**Returns Filing for GST GSTR1**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory\*

ANGAD ARORA

BACK    FILE WITH DSC    FILE WITH EVC

**DSC Usage Steps:**

- Run the emsigner as Administrator.
- open the portal,fill the appropriate Details go to till Update Register DSC
- Open a separate tab in same browser and type https://127.0.0.1:1585
- Click on Advanced
- Click proceed to 127.0.0.1(unsafe)
- Come back to GST portal, refresh the page
- Click on register DSC

- **FILE WITH DSC:** Click the **PROCEED** button. Select the certificate and Click the **SIGN** button.
- **FILE WITH EVC:** Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

#### Validate One Time Password (OTP)

One-Time Password (OTP) has been sent to your registered email ID nxxxxxxxxxe@gadremarine.com and mobile no. 91xxxxxx55. OTP is Valid Till 11:28

Enter One Time Password (OTP)

.....|

CANCEL    VERIFY    RESEND OTP    24S

If you do not receive the OTP within 30 seconds, please click "RESEND OTP" button to request same OTP again. Resend request can be made maximum three times.

- 2 A success message and ARN will be displayed. The status of the GSTR-1 return changes to **"Filed"**

✔ GSTR1 of GSTIN - 33AUXPK7210R1ZV for the Return Period - January - 2020-21 has been successfully filed. The Acknowledgment Reference Number is AA330919000402K. The GSTR1 can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

GSTIN - 33AUXPK7210R1ZV

Legal Name - Gadre Marine Export Pvt. Ltd

Return Type - GSTR1

• Indicates Mandatory Fields

FY - 2019-20

Return Period - January

Status - Filed

## Returns Filing for GST GSTR1



I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory \*

ANGAD ARORA

BACK

FILE WITH DSC

FILE WITH EVC

## DSC Usage Steps:

- Run the emsigner as Administrator.
- open the portal,fill the appropriate Details go to till Update Register DSC
- Open a separate tab in same browser and type <https://127.0.0.1:1585>
- Click on Advanced
- Click proceed to 127.0.0.1(unsafe)
- Come back to GST portal, refresh the page
- Click on register DSC