

Introduction

1. Who is required to file the GSTR 1?

Every registered taxable person, other than an input service distributor/compounding taxpayer/TDS Deductor/TCS Collector is required to file GSTR 1 electronically the details of outward supplies of goods and/or services during a tax period.

2. Is GSTR 1 filing mandatory?

GSTR 1 needs to be filed even if there is no business activity (Nil Return) in the tax period.

3. What are the available modes of filing GSTR 1?

GSTR 1 can be filed using the following modes:

1. GST Portal
2. GSTN Returns Offline Tool
3. GST Suvidha Providers (GSPs)

4. What is GSTR 1?

GSTR 1 is a monthly Statement of Outward Supplies to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.

5. What details have to be furnished in GSTR 1?

The following details of a tax period have to be furnished in 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 equal to INR 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
- i. HSN/SAC wise summary of outward supplies

6. Which type of registered taxpayers are not required to file the GSTR 1?

The following taxpayers are not required to file GSTR 1:

- Taxpayers under the Composition Scheme (Return in GSTR 4)
- Non-resident foreign tax payers (Return in GSTR 5)
- Online information database and access retrieval service provider (Return in GSTR 5A)
- Input Service Distributors (ISD) (Return in GSTR-6)
- Tax Deducted at Source (TDS) deductors (Return in GSTR 7)

- E-commerce operators deducting TCS (Return in GSTR 8)

7. What are the pre-requisites for filing GSTR 1?

Pre-requisites for filing GSTR 1 are:

- a. The taxpayer should be a registered taxpayer and should have an active GSTIN during the tax period for which GSTR 1 has to be furnished.
- b. The taxpayer should have valid login credentials (i.e., User ID and password).
- c. The taxpayer should have an active and non-expired/ revoked digital signature (DSC), in case the digital signature is mandatory
- d. In case a taxpayer wants to use E-Sign, they must have a valid Aadhar number with access to the mobile number and e-mail id registered with Aadhar authority (UIDAI) as OTP will only be sent on the registered mobile number and e-mail id. In case the taxpayer has changed the mobile number and e-mail id, they must first update the same with UIDAI. For cancelled GSTINs, the taxpayers will have an option to file GSTR 1 for the period up to the date of cancellation
- e. In case taxpayer wants to use EVC, they must have access to the registered mobile number of the Primary Authorized Signatory

8. For which class of Taxpayers is DSC mandatory for filing returns?

DSC is mandatory in case of all Public & Private Limited Companies, Limited Liability Partnerships (LLPs), and Foreign Limited Liability Partnerships (FLLPs).

9. By when do I need to file the GSTR 1 for a given tax period? OR What is the due date for filing the GSTR 1?

The due date to file GSTR 1 for a given tax period is 23:59:59 hours (11:59:59 PM) of the 10th day of the succeeding month. For example, GSTR 1 for Goods/Services supplied during the calendar month of September 2017 should be filed by 23:59:59 hours (11:59:59 PM) on 10th October, 2017.

10. How should the value of turnover to be entered in the mandatory field for the same on the landing page of GSTR 1?

The turnover value in Table 3 of GSTR 1 has to be entered manually for the first year as the information is not available with the GST system. From the second year of implementation, the system will auto-calculate the turnover based on all the annual returns filed for all the GSTINs associated with a given PAN (PAN-based turnover). However, the turnover value will be editable and you will have the option to amend it.

11. What does the 'Total Invoice Value' column indicate in GSTR 1?

The 'Total Invoice Value' column in GSTR 1 is of the invoice value inclusive of taxes.

12. Will there be any validation on relationship between Invoice value and Taxable Value?

Taxable value is the value as per the provisions of GST law. There will be no validation that the invoice value is equivalent to taxable value plus the tax amount.

13. Can I enter details of Goods and Services in the same invoice?

Yes, you can enter details of Goods and Services in the same invoices.

14. What are B2B Supplies?

B2B Supply refers to supply transactions between registered taxable entities/persons (Business-to-Business).

15. What is meant by B2C Supplies?

B2C Supply refers to supply transactions between a Registered Supplier and an Unregistered Buyer (Business-to-Consumer).

16. What are Debit Notes?

A Debit Note is a document issued against an invoice in cases where the original invoice was issued at a value lower than the actual value of goods and/or services provided. It can also be issued in case of post supply price negotiations. The difference amount is accounted for in the form of a Debit note

17. What are Credit Notes?

Credit Note is a document issued against an invoice in cases where invoice was issued at a value higher than the actual value of goods and/or services provided or the invoice value is reduced due to post supply negotiations. This may also happen when the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient.

18. When are Debit Notes to be reported in the return?

Debit Notes are to be reported in the return in the month in which they are issued by the supplier.

19. When are Credit Notes to be reported in the return?

Credit Note: are to be reported in the return of the month in which they are issued but not later than the return of the September month following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier.

20. Does a tax payer need to report the credit notes and debit notes of supplies to consumer separately?

No in case of supplies to consumer to be reported in a consolidated manner (intra-state supplies to consumer and inter-state supplies of invoice value less than INR 2.5 lakhs), the credit/debit notes are not required to be reported separately. Such supplies have to be reported in a consolidated manner net off the values of credit and debit notes.

21. In case of Receipt of advance by the Supplier from a Receiver, is the supplier liable to pay tax on such an advance amount?

Yes, Supplier is liable to pay tax on advances received from Receivers for the supply of goods and services. and report the consolidated advance received details in month in which payment is received net off the amount for which invoices have already been issued and the value reported in the same return in other sections.

22. How is the tax paid on such advance payments adjusted against the invoice(s) issued in the subsequent tax period(s)?

The taxpayer has to self- declare the advance tax that has to be adjusted in the current tax period in view of the declarations of details of taxable supply in the same period return against advances received earlier for tax has already been paid.

23. How is Export treated under the GST regime?

Exports are generally treated as Zero-rated Inter-State Supplies. In case of exports, the taxpayer has the option to export without payment of any integrated tax and claim refund of ITC against the exports made or it may pay IGST and claim refund of the IGST amount paid post affecting the exports.

24. Is shipping bill number mandatory while declaring export invoices in GSTR 1?

No, a taxpayer can furnish other details of the export invoices in GSTR1 and file the return if the shipping bill details are not available with him.

25. How can shipping bill number be furnished after the filing of GSTR 1?

If the shipping bill details are received by the taxpayer after the filing of the GSTR1, he needs to declare it the GSTR 1 of the month in which he receives it through the amendment section of GSTR 1.

26. How do I report supplies to SEZ units or SEZ developers in GSTR 1?

As the SEZ unit or SEZ developer unit are registered and have GSTIN, the invoice details of supplies to them need to reported in the section of supplies to registered taxpayers.

27. Is it required to submit the details of supplies effected through E-Commerce?

Yes. Suppliers have to provide the details of all taxable Supplies effected through E-Commerce along with the GSTIN of the e-commerce portal in the GSTR 1.

28. How should exempt supplies through E-Commerce operator be reported in GSTR 1?

It should be reported in a consolidated manner in the nil rated and exempt supply section of the GSTR 1.

29. Who is liable to pay tax under Reverse charge mechanism?

The recipient of goods and services is liable to pay tax if the said goods or services are notified to be subject to Reverse Charge or if they are received from unregistered persons and more the specified threshold of Rs 5000 each day.

30. Are unregistered purchases subject to reverse charge for which the recipient issues a tax invoice required to be reported in GSTR 1?

No, such reverse charge purchases need to be reported in GSTR 2 and reverse charge liability will be computed from that declaration.

31. Do I need to upload the invoice(s) details at the time of filing GSTR 1?

Taxpayers can upload invoice details at any time during the tax period and not just at the time of filing. For example, let's take July 2017 as the tax period - the tax payer can upload invoices from 1st July to 10th August and after 15th in case of late filing of GSTR 1.

32. Until when can changes be made to the uploaded invoice details?

Taxpayers can modify/delete invoices any number of times till they submit the GSTR 1 of a tax period. The uploaded invoice details are in a draft version till the GSTR 1 is submitted and can be changed irrespective of due date

33. Can there be duplicate invoice series in a particular financial year for a particular GSTIN?

For a particular GSTIN, there cannot be duplicate invoice series in a particular financial year. The GST system will not accept duplicate supply invoices in a return and will provide error on validation.

34. Can a registered taxpayer have multiple series of tax invoices?

Yes, a tax payer can have multiple series in a financial year. There is no limit on the number of series one can have.

35. Is there any specified format for invoice number under GST laws?

Yes, the invoice number has to be of maximum length of 16 characters and the allowable characters are alphanumeric and special characters of dash and slash.

36. What is the cut-off date for entry of invoices in GSTR 1 in case a normal taxpayer is converted into a compounding taxpayer?

In cases where a taxpayer has been converted from a normal taxpayer to the compounding scheme, GSTR 1 will be available for filing only for the period during which the taxpayer was registered as normal taxpayer. The GSTR 1 for the said period, even if filed with delay would accept invoices for the period prior to conversion.

37. What is the due date for the payment of monthly tax liabilities for normal taxpayers?

A normal taxpayer is required to discharge their return related liability at the time of filing of GSTR 3. The current due date for filing GSTR 3 is 20th of the succeeding month.

38. From where can I file the GSTR 1 and what are the steps involved?

For a detailed description along with screenshots, please refer to the User Manual.

39. Does a taxpayer need to electronically sign after successful submission of GSTR 1?

Yes, he needs to electronically sign the submitted return otherwise it will be considered not-filed.

40. What are communications received after successful filing of GSTR 1?

- a. ARN gets generated on successful filing of the Return.
- b. An SMS and email is sent to the taxpayer on successful submission of Return.

41. What are the different ways in which submitted return can be electronically signed?

Taxpayers can electronically sign their returns using a DSC (mandatory for all types of companies and LLPs), E-sign (Aadhaar-based OTP verification), or EVC (Electronic Verification Code sent to the registered mobile number of the authorized signatory)

42. What precautions need to be taken while applying Digital Signature Certificate (DSC)?

1. DSC should be Class II or Class III PAN-based DSC
2. The DSC must not be expired
3. The DSC must be registered on the GST Portal
4. EM Signer must be installed on the computer
5. The DSC Dongle must be connected to the computer

43. Will a taxpayer receive notice if he does not file his return by due date?

Yes, he will receive a system generated return defaulter notice in format 3A if he fails to file his return by due date.

44. Does a taxpayer need to check the validity of the registration of the recipients furnished in the return?

Yes, the taxpayer should check the validity of the recipients GSTIN and upload the invoice details only if the recipient was active on the date of issue of invoice, otherwise the system will through a validation error and not will not accept that invoice details.

45. Up to how many decimal digits do different values need to be declared in GSTR 1?

All values like invoice value, taxable value and tax amounts are to be declared up to 2 decimal digits. The rounding off of the self-declared tax liability to the nearest rupee will be done in GSTR 3.

46. Is there any exception to the rule that a taxpayer cannot file GSTR 1 before the end of the current tax period?

A taxpayer cannot file GSTR 1 before the end of the current tax period. However, following are the exceptions to this rule:

- a. Casual Taxpayers after the closure of their business.
- b. Cancellation of GSTIN of a normal taxpayer.

A taxpayer who has applied for cancellation of registration will be allowed to file GSTR 1 after confirming receipt of the application.