

Detail analysis of GSTR-1 under GST Model Law, Draft GST returns rules and draft GST return formats

Section 25 of GST Model Law contains the provision for filing of GSTR-1 i.e return for Outward supplies. Today in this article we will understand the composite impact of following three sources available for return.

- 1) GST Model law
 - 2) Draft Goods and services tax return formats
 - 3) Draft Goods and services tax return rules
- 1) Draft Goods and services rules require every registered taxable person required to furnish the details:

(a) of outward supplies of goods and/or services effected during a tax period under sub-section (1) of section 25; and

Section 25(1) of Model GST Act 2016 provide for the filing of details of outward supplies of Goods and/or services effected during a tax period on or before the tenth day of the month succeeding that tax period.

(b) of outward supplies of goods and/or services effected during an earlier tax period under sub-section (2) of section 25

Section 25(2) of Model GST Act 2016 requires a taxable person who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 29, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period

- a) This return can be file directly through the GST common portal or through a notified facilitation centre.
- b) Details required to be provided in GSTR -1

Item no.in GSTR-1	Information to be provided	Item wise Disclosure
5	Taxable outward supplies to a registered person	<ul style="list-style-type: none">1) GSTIN/UIN2) Invoice,3) IGST,CGST,SGST,POS(If different from location of recipient)4) Whether covered under reverse charge5) whether the tax is paid under provisional assessment

		6) GSTIN of E- commerce operator (If applicable)
5A	Amendments to details of Outward Supplies to a registered person of earlier tax periods	Apart from above information details of original invoice and revised invoice are also required.
6	Taxable outward supplies to a consumer where Place of Supply (State Code) is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh	<ol style="list-style-type: none"> 1) Recipient's state code 2) Name of recipient 3) Invoice details 4) IGST 5) POS (If different from location of recipient) 6) whether the tax is paid under provisional assessment
6A	Amendment to taxable outward supplies to a consumer of earlier tax periods where Place of Supply (State Code) is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh	In addition to abovementioned information details of original invoice and revised invoice are also required.
7	Taxable outward supplies to consumer (Other than 6 above)	<ol style="list-style-type: none"> 1) Goods/Services 2) HSN/SAC 3) State Code(Place of supply) 4) Aggregate taxable value) 5) IGST, CGST, SGST 6) whether the tax is paid under provisional assessment
7A	Amendment to Taxable outward supplies to consumer of earlier tax periods (original supplies covered under 7 above in earlier tax period (s))	In addition to abovementioned information details of original invoice and revised invoice.
8	Details of Credit/Debit Notes	<ol style="list-style-type: none"> 1) GSTIN/UIN/Name of recipient 2) Type of Note (Debit/Credit)

		<p>3) Details of debit/credit note, original invoice and differential value.</p> <p>4) Differential tax</p>
8A	Amendment to Details of Credit/Debit Notes of earlier tax periods	In addition to abovementioned information details of original invoice and revised debit/credit note.
9	Nil rated, Exempted and Non GST outward supplies*	<p>1) Goods/services</p> <p>2) Nil rated</p> <p>3) Exempted</p> <p>4) Non GST supplies</p> <p>5) Interstate supplies to registered person</p> <p>6) Intra state supplies to registered person</p> <p>7) Interstate supplies to consumer</p> <p>8) Intra state supplies to consumer</p>
10	Supplies Exported (including deemed exports)	<p>1) Description</p> <p>2) Invoice</p> <p>3) Shipping bill/Bill of export</p> <p>4) IGST, CGST, SGST</p> <p>5) whether the tax is paid under provisional assessment</p> <p>6) Every detail is to be bifurcated in without payment of GST and with payment of GST headings.</p>
10A	Amendment to Supplies Exported (including deemed exports)	In addition to abovementioned information details of original invoice and revised invoice.
11	Tax liability arising on account of Time of Supply without issuance of Invoice in the same period.	<p>1) GSTIN/UIN/name of consumer</p> <p>2) State code</p> <p>3) Document number</p> <p>4) Date</p>

		<ul style="list-style-type: none"> 5) Goods/services 6) HSN/SAC of supply 7) Amount of advance received/ Value of Supply provided without raising a bill 8) IGST, CGST, SGST
11A	Amendment to Tax liability arising on account of Time of Supply without issuance of Invoice in the same tax period	Apart from abovementioned information details of revised document is also required to be furnish
12	Tax already paid (on advance receipt/ on account of time of supply) on invoices issued in the current period	<ul style="list-style-type: none"> 1) Invoice number 2) Transaction ID 3) TAX Paid on receipt of advance/on account of time of supply. (IGST, SGST,CGST)
13(1)	<p>Supplies made through e-commerce portals of other companies</p> <p>Supplies made through e-commerce portals of other companies to <i>Registered Taxable Persons</i></p>	<ul style="list-style-type: none"> 1) Invoice number 2) Date 3) Merchant ID issued by e commerce operator 4) GSTIN of ecommerce portal 5) Gross Value of supplies 6) Taxable value 7) Goods (G)/ Services (S) 8) HSN/ SAC 9) IGST, CGST, SGST 10) Place of Supply (State Code)
13(2)	Supplies made through e-commerce portals of other companies to <i>Unregistered Persons</i>	<ul style="list-style-type: none"> 1) Sr. No 2) Merchant ID issued by ecommerce portal 3) GSTIN of ecommerce portal 4) Place of Supply (State Code) 5) Taxable value 6) IGST, CGST, SGST
13	Amendment to Supplies made	1) Sr. no

(2A)	through e-commerce portals of other companies to Unregistered Taxable Persons	2) Original and revised details of tax period of supplies 3) Original and revised details of place of supply (state code) 4) Other details will be same as in 13(2)
14	Invoices issued during the tax period including invoices issued in case of inward supplies received from unregistered persons liable for reverse charge	1) Sr. no 2) Series number of invoices 3) From, to 4) Total number of invoices 5) Number of cancelled invoices 6) Net number of invoices issued

Note-1 Details of Nil rated and exempted supplies can be filled in table no. 5,6,7 in that case in table no. 9 only the details of Non GST supplies will be required.

Note-2 for table no. 12 Tax liability in respect of invoices issued in this period shall be net of tax already paid on advance receipt/on occurrence of time of supply.

Note-3 Table 13 part 1 Details of supplies made through e-commerce portal to registered Taxable Persons shall be reported in Table 5 of this return, which shall be prepopulated in this table based on the flag provided in the respective table at the time of creation of Return

Note-4 Table no. 13(2A) Details of supplies made through e-commerce portal to unregistered Taxable Persons shall be reported in the table by the Taxable Person in addition to the details which are already provided in Table 6 & 7 of this return, this shall not be included in the turnover again.

Note-5 HSN/SAC is not mandatory for taxable person whose aggregate turnover is less than 1.5 crores. HSN shall be restricted to maximum 8 digits. If gross turnover in previous financial year is greater than Rs 5 crore, HSN should be minimum of 4 digits. If gross turnover in previous financial year is equal to

or greater than Rs 1.5 crore and less than 5 crore, HSN should be minimum of 2 digit and would be mandatory from the second year of GST implementation. In case of Exports HSN should be 8 digits.

2) **Form GSTR1A** :The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under sub-section (1) of section 26 or **FORM GSTR-4** under section 27 shall be made available to the supplier electronically in **FORM GSTR-1A** through the Common Portal and such supplier may either accept or reject the modifications made by the recipient and **FORM GSTR-1** furnished by the supplier shall stand amended to the extent of modifications accepted by him.

3) **Form GSTR1A will have following details:**

Item no.	Information to be provided	Item-wise disclosure
5	Taxable outward supplies to a registered person	<ol style="list-style-type: none"> 1) Sr.no 2) Invoice details 3) IGST,CGST,SGST 4) POS(Only if different form the location of recipient) 5) Indicate if supply attracts reverse charge 6) Whether tax on this invoice is paid under provisional assessment.
5A	Amendments to details of outward supplies to a registered person of earlier tax periods	In addition to above information original and revised details of invoice.
8	Details of Credit/Debit Notes	<ol style="list-style-type: none"> 1) GSTIN/UIN/Name 2) Type of note 3) Debit/Credit note number and date 4) Original invoice 5) Differential value 6) Differential Tax
8A	Amendment to Details of Credit/Debit Notes of earlier tax periods	Apart from abovementioned

		information details of revised note
--	--	--

- 4) Information provided in GSTR 1 to auto populate in in GSTR 2A: Information provided by supplier in GSTR 1 will auto populate in part A of GSTR 2. There the recipients can match it with his own details. He can either accept it or reject it. Likewise the information furnished by the recipients in GSTR 2 will be available to supplier in part 1A. He can also accept or reject it.

www.consultease.com