GSTR-1 > Creation and Submission of Outward Supplies Return

How can I create, submit and file details for the outward supplies in the Form GSTR-1?

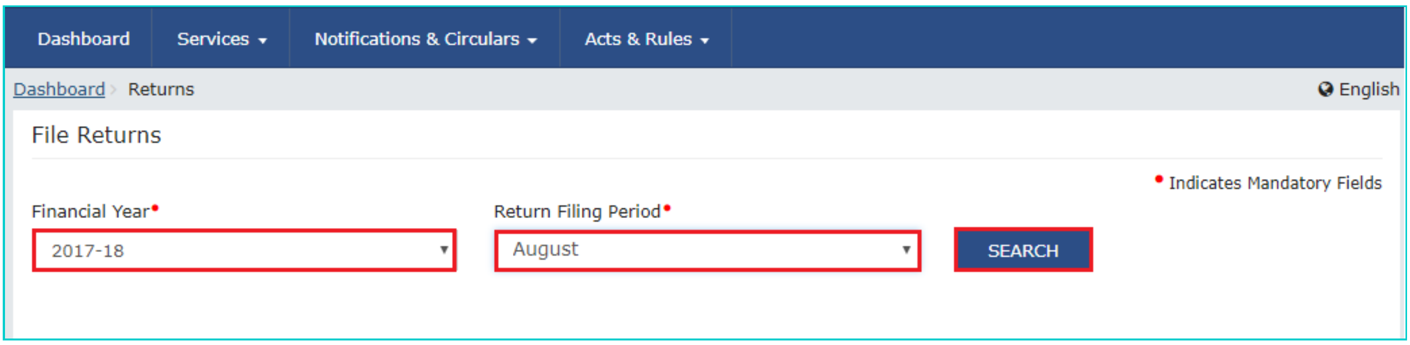
To create, submit and file details for the inward supplies in the GSTR-1, perform the following steps:

1. Login and Navigate to GSTR-1 page
2. Generate GSTR-1 Summary
3. Enter details in various tiles
4. Preview GSTR-1
5. Acknowledge and Submit GSTR-1 to freeze data
6. File GSTR-1 with DSC/ EVC

1. Login and Navigate to GSTR-1 page

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials i.e. your userid and password
3. Click the **Services > Returns > Returns Dashboard** command.

4. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Month) for which you want to file the return from the drop-down list.
5. Click the **SEARCH** button.

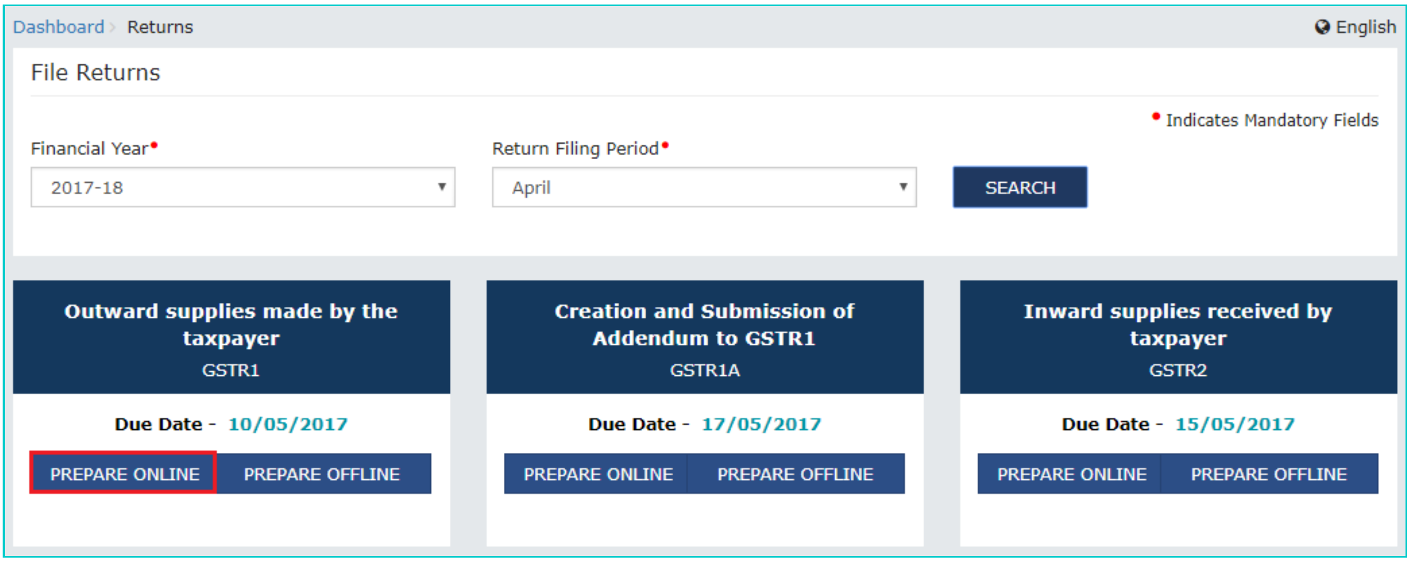


6. The **File Returns** page is displayed. This page displays the due date of filing the returns, which the taxpayer is required to file using separate tiles.
In the GSTR-1 tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries on the GST Portal.

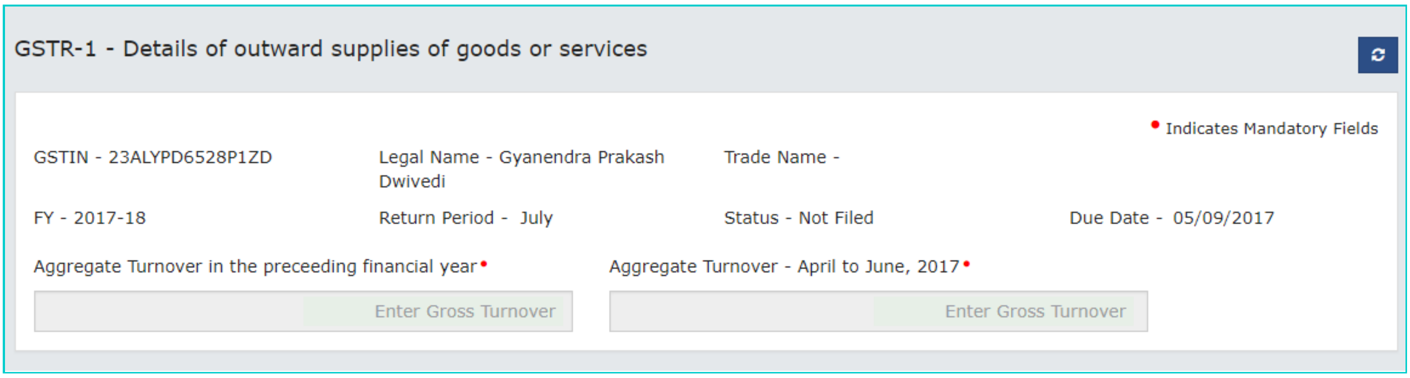
Note:

• The due date for filing GSTR-1 is 10th of every month.

• You can click the **PREPARE OFFLINE** button to upload the JSON (Java Script Object Notation) file containing invoice details and other GSTR-1 details in the GSTN specified format prepared through the GSTN provided offline tools or any other software.

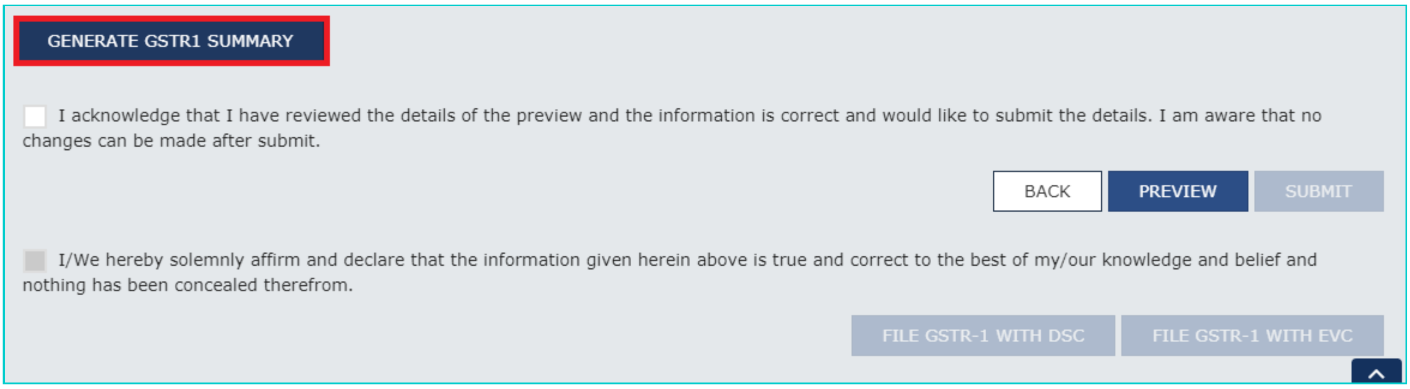


7. The **GSTR-1 – Details of outward supplies of goods or services** page is displayed. In first month, Turnover of 'Aggregate Turnover - April to June, 2017' will be there for Taxpayer to fill along with 'Aggregate Turnover in the preceding financial year' and then click on the SAVE button. This field is mandatory. You can proceed to furnish other details only after furnishing this information.
From the next month, 'Aggregate Turnover in the preceding financial year' will be auto-populated based on previous tax period return



2. Generate GSTR-1 Summary

1. Scroll down to the bottom of the **GSTR-1 – Details of outward supplies of goods or services** page and click the **GENERATE GSTR-1 SUMMARY** button to include the auto drafted details pending for action from recipients. The invoices that were missed to be included by you, may have been added in the **Uploaded by Receiver** while filing his GSTR-2.



3. Enter Details in various tiles

There will be no. of tiles representing Tables to enter relevant details. Click on the tile names to know and enter related details:

GSTR-1 – Invoice Details

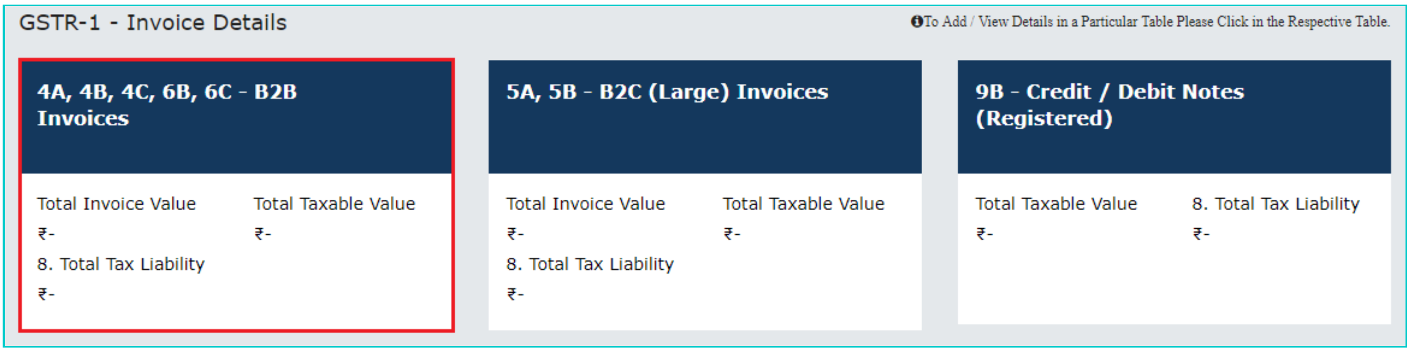
• **4A, 4B, 4C, 6B, 6C - B2B Invoices**: To add an invoice for taxable outwards supplies to a registered person
• **5A, 5B - B2C (Large) Invoices:** To add an invoice for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-state supplies) and invoice value is more than Rs. 2.5 lakh
• **9B - Credit / Debit Notes (Registered)**: To add details of credit or debit notes issued to the registered recipients
• **9B - Credit / Debit Notes (Unregistered)**: To add details of credit, debit notes or refund voucher issued to the unregistered recipients
• **6A - Exports Invoices**: To add an invoice for supplies exported

GSTR-1 – Other Details

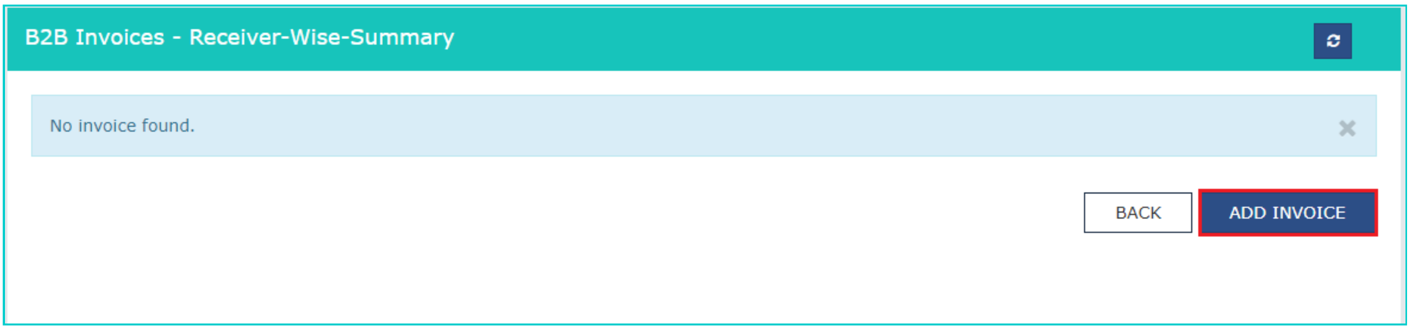
• **7- B2C Others**: To add consolidated details of taxable outwards supplies to a customer where invoice value is less than Rs. 2.5 lakh and all intra state supplies to unregistered customers
• **8A, 8B, 8C, 8D - Nil Rated Supplies:** Nil Rated Supplies: To add consolidated details of nil rated, exempted and Non-GST Outward supplies
• **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)
• **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
• **12 - HSN-wise-summary of outward supplies:** To furnish the summarized details of all outward supplies HSN and rate wise along with quantitative details.
• **13 - Documents Issued**: To add the details of documents issued during the tax period

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

To add an invoice for taxable outwards supplies to a registered person, perform the following steps:
1. Click the **4A, 4B, 4C, 6B, 6C - B2B Invoices** tile to enter the invoice details for B2B transactions (goods/ services sold to a registered taxpayer).



2. The **B2B Invoices – Receiver-Wise-Summary** page is displayed. Click the **ADD INVOICE** button to add a new invoice for any receiver.



3. The **B2B – Add Invoice** page is displayed. In the **Receiver GSTIN/UIN** field, enter the GSTIN or UIN of the receiver.
4. Select the checkbox for **Deemed Exports** or **SEZ Supplies with payment** or **SEZ supplies without payment** as applicable.
5. In the Invoice No., Invoice Date and Total Invoice Value fields, enter the Invoice number, date of the invoice and value of the total invoice.
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.
- The screen will expand downwards and more fields will appear to enter line item details of the invoice.
- In case of UN Bodies, Embassies, Government Offices or Other Notified persons, you need to provide Unique Identification Number (UIN) of the receiver.
- 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.

6. If the supply is made through an e-commerce company, select the checkbox for **Supplies through E-Commerce** and in the **GSTIN of the e-commerce operator** field, enter the GSTIN of the e-commerce company.
Note: Fill this field only when the supply is made through an e-commerce company.
7. Select the **Supply attract Reverse Charge** checkbox, in case supply made to the taxpayer is covered under the reverse charge mechanism.

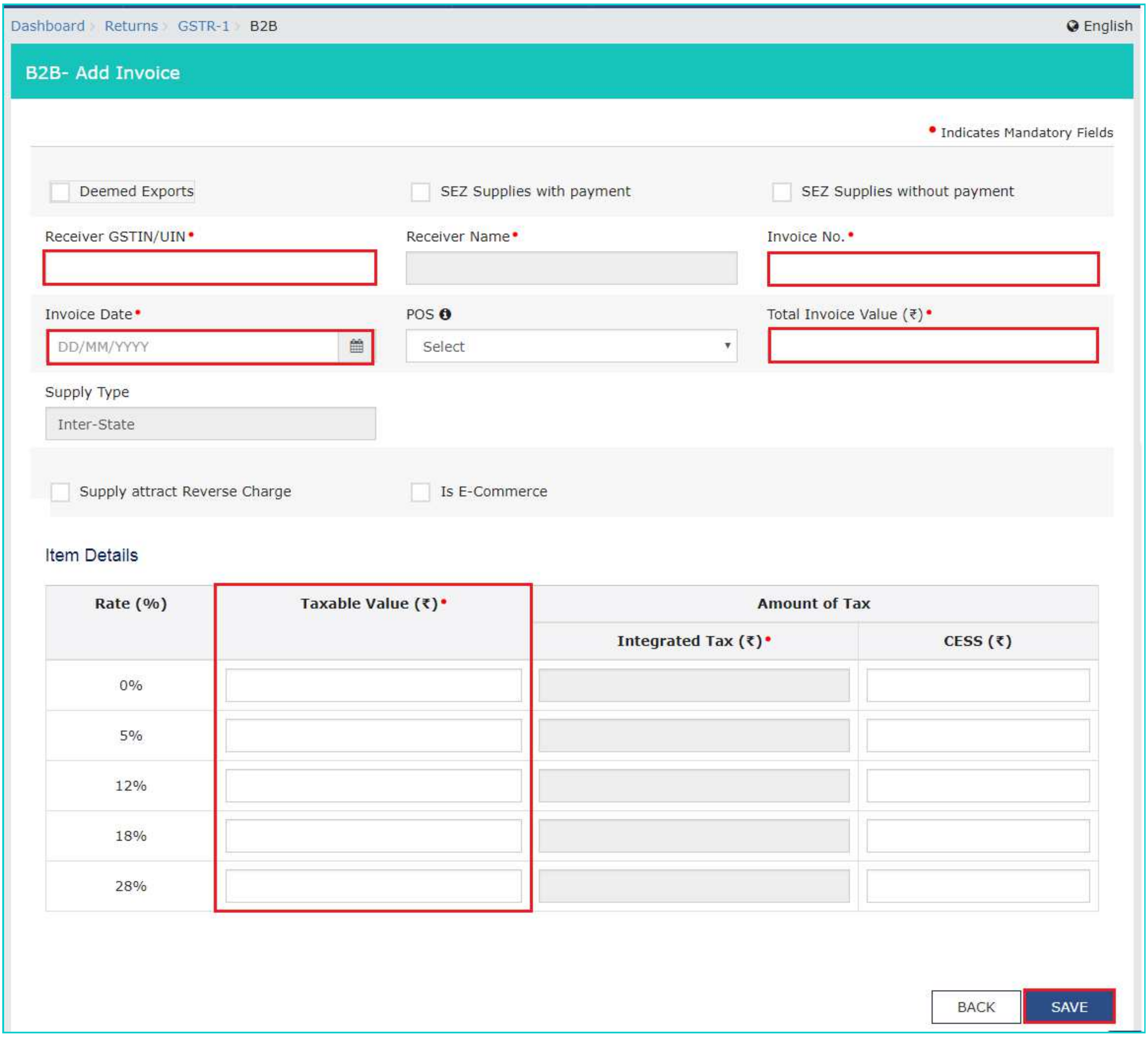
In case of Intra-State transaction:

In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction.

Notice, fields for Central Tax and State/UT Tax will appear.
a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.
b) 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.

In case of Inter-State transaction:
In case the Place of Supply (POS) is different from the state of the supplier, transaction becomes an Inter-State transaction.
Notice, fields for Integrated Tax will appear.
a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.
b) 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. The CESS field is not auto populated and has to be entered by the taxpayer.

8. Click the **SAVE** button to save the invoice details.



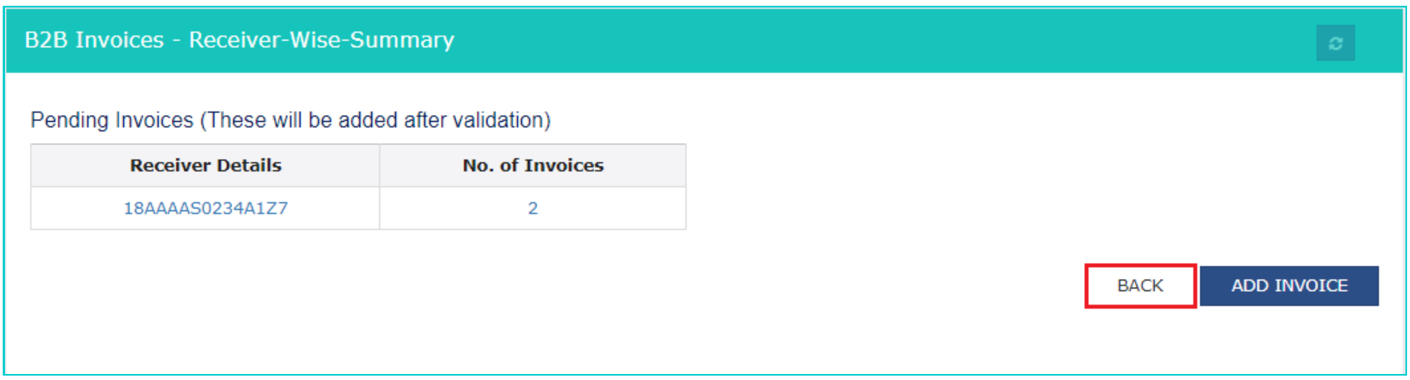
9. You will be directed to the previous page and a message is displayed that Request accepted successfully. Note: The status of the added invoice is Processed.

Here, you can also edit/delete the added invoices (under Actions).
Note: B2B invoices uploaded in GSTR-1 as a supplier will reflect in the B2B Invoices of the receiver in GSTR-2A/GSTR-2 in near real time. However, no action can be taken by receiver unless the Supplier files GSTR-1.

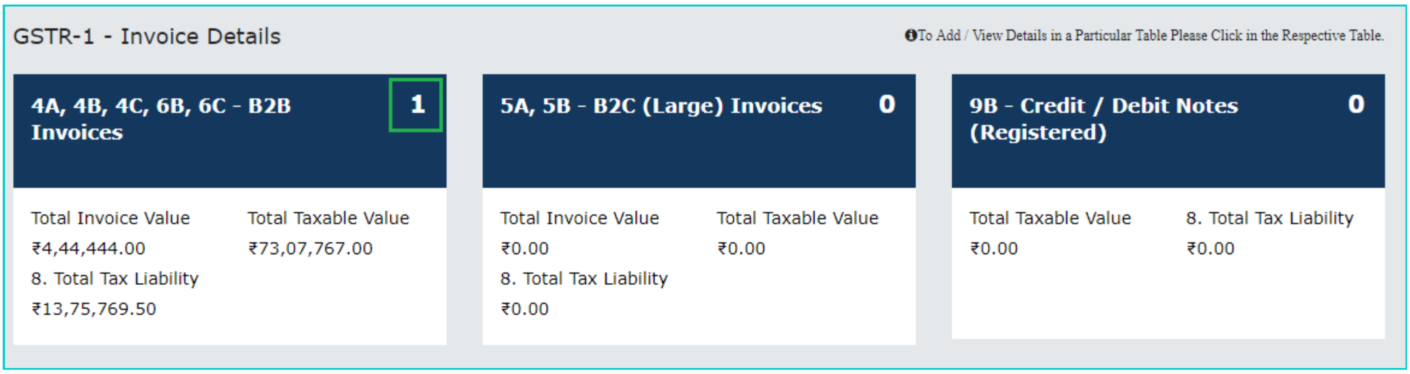
Uploaded by Taxpayer: The "Uploaded by Taxpayer" tab shows all the invoices that you have uploaded for a given tax period.
Uploaded by Receiver: The "Uploaded by Receiver" tab displays the invoices that you missed from your GSTR-1, but were uploaded by the Receiver Taxpayer for taking appropriate actions.
Modified by Receiver: If the receiver Taxpayer has modified any invoice that you uploaded in your GSTR-1, it will show-up under the "Modified by Receiver" tab for taking appropriate actions.
Rejected by Receiver: The "Rejected by Receiver" tab displays invoices from your GSTR-1 that were rejected by the receiver Taxpayer for taking appropriate actions.

10. Click the **BACK** button to go back to the Invoices - Receiver-Wise-Summary page.

11. Here, you can view receiver wise summary of invoices. A tax payer can add invoice of the particular receiver by clicking on the particular receiver and then clicking on the **ADD INVOICE** button at the bottom of the page. Click the **BACK** button to go back to the GSTR-1 page.



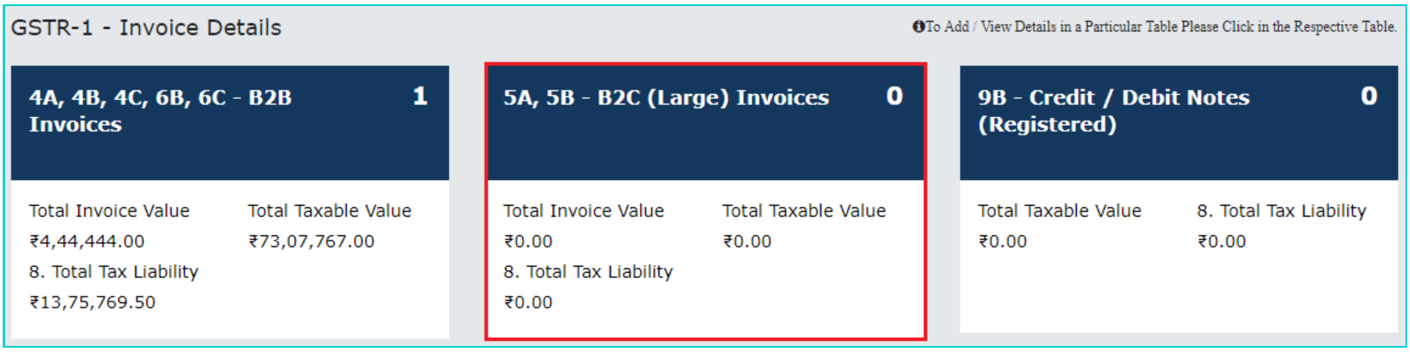
You will be directed to the GSTR-1 landing page and the B2B Invoices tile in GSTR-1 will reflect the number of invoices added along with Total Invoice value, Total taxable value and total tax liability.



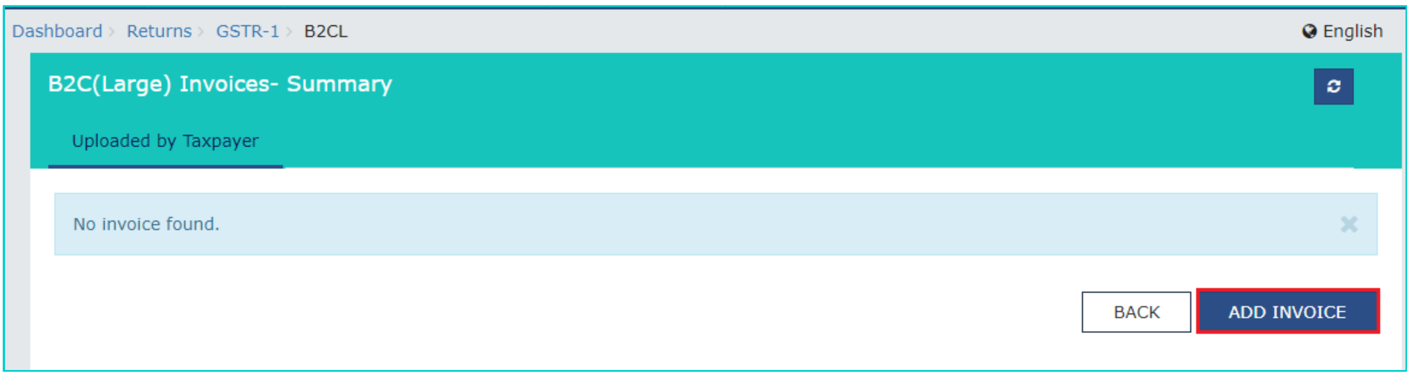
5A, 5B - B2C (Large) Invoices:

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. 2.5 lakh, perform the following steps:

1. Click the **5A, 5B - B2C (Large) Invoices** tile to enter the invoice details for inter-state taxable outward supplies made to a consumer of value greater than 2.5 lacs.



2. The **B2C (Large) Invoices – Summary** page is displayed. Click the **ADD INVOICE** button to add a new invoice.



3. The **B2C (Large) Invoices – Details** page is displayed. In the **POS** field, select the place of supply (state code) where the supplies were delivered.
4. In the **Invoice No.** field, enter the Invoice number issued to the consumer of that POS.

Note: An invoice number should be alphanumeric with allowable special characters and unique for a given Financial Year (FY).

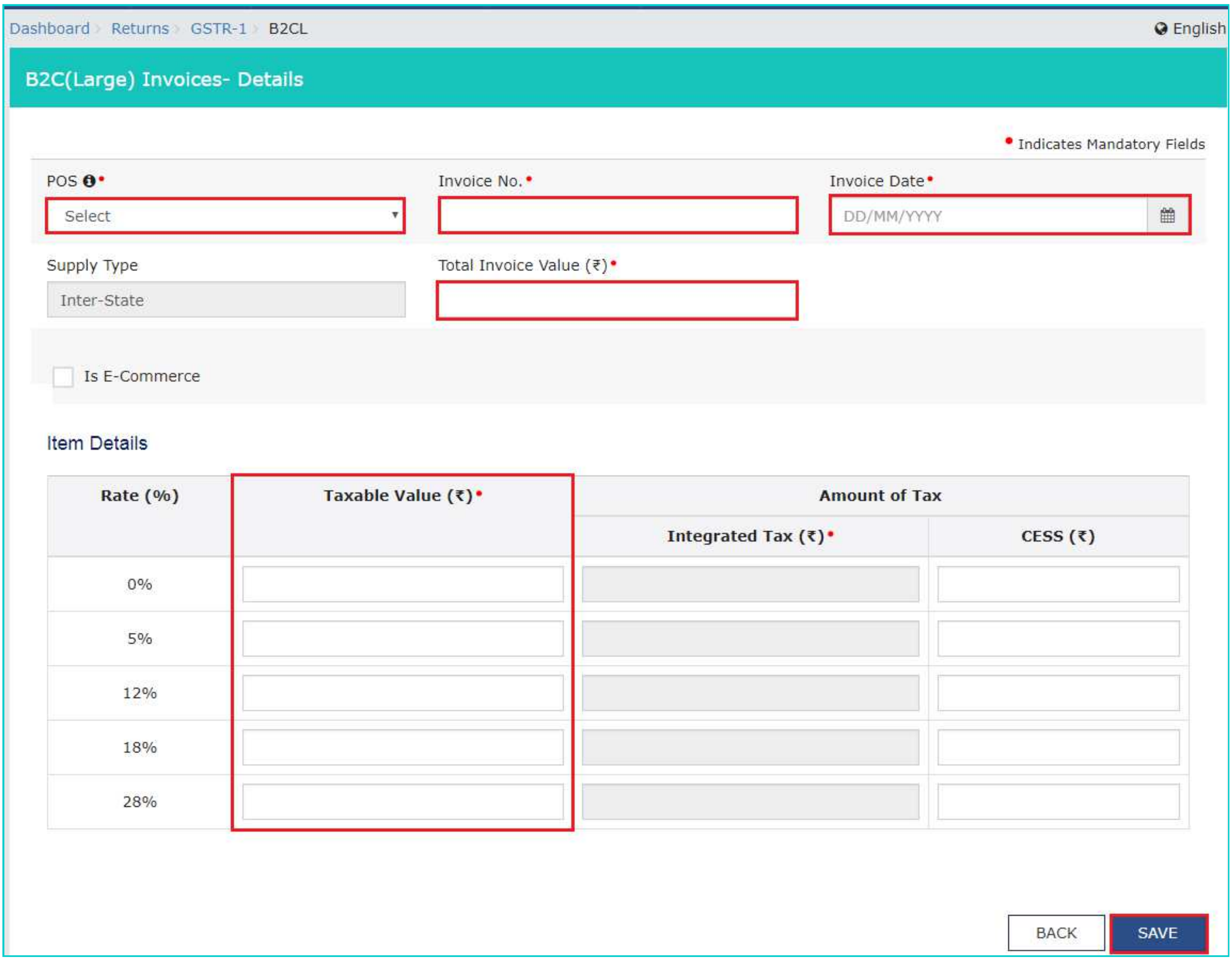
5. In the **Invoice Date** field, enter the date on which the invoice was generated.
6. In the **Total Invoice Value** field, enter the total amount for which the goods or services are supplied.
7. If the supply is made through an e-commerce company, select the checkbox for **Supplies through E-Commerce** and in the **GSTIN of the e-commerce operator** field, enter the GSTIN of the e-commerce company.

Note: Fill this field only when the supply is made through an e-commerce company.

8. In the Taxable Value field against the rates, enter the taxable value of the goods or services.
9. 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. The CESS field is not auto populated and has to be entered by the taxpayer.

10. Click the **SAVE** button to save the invoice details.

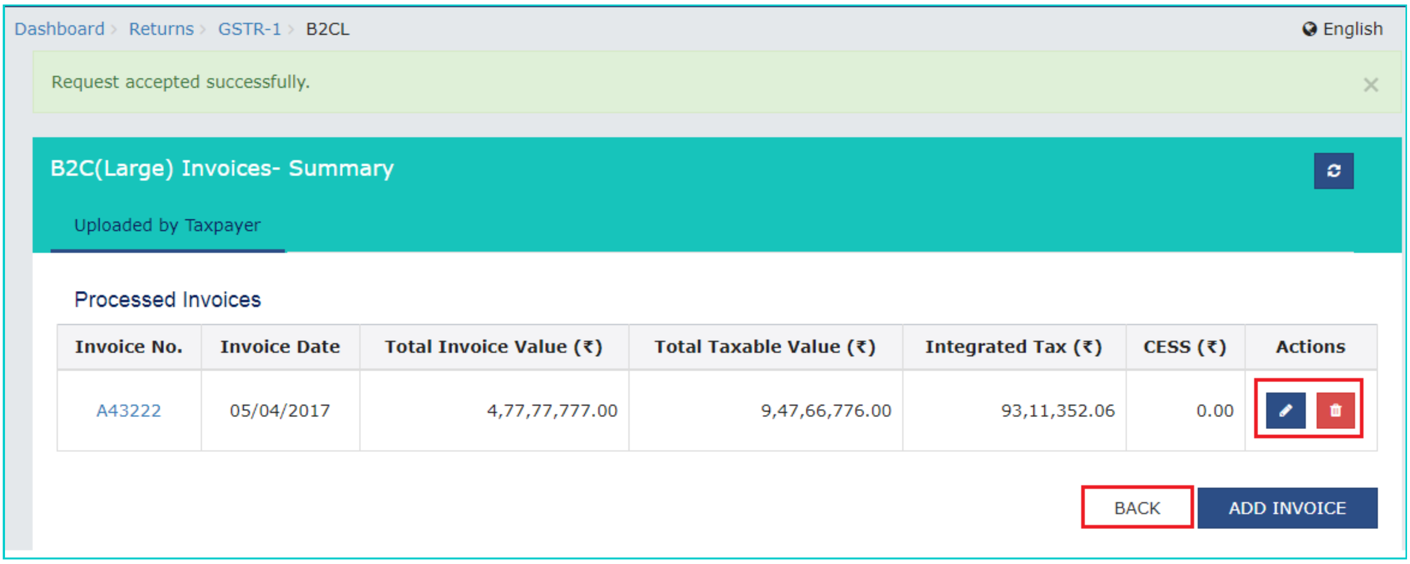


11. You will be directed to the previous page and a message is displayed that Request accepted successfully.

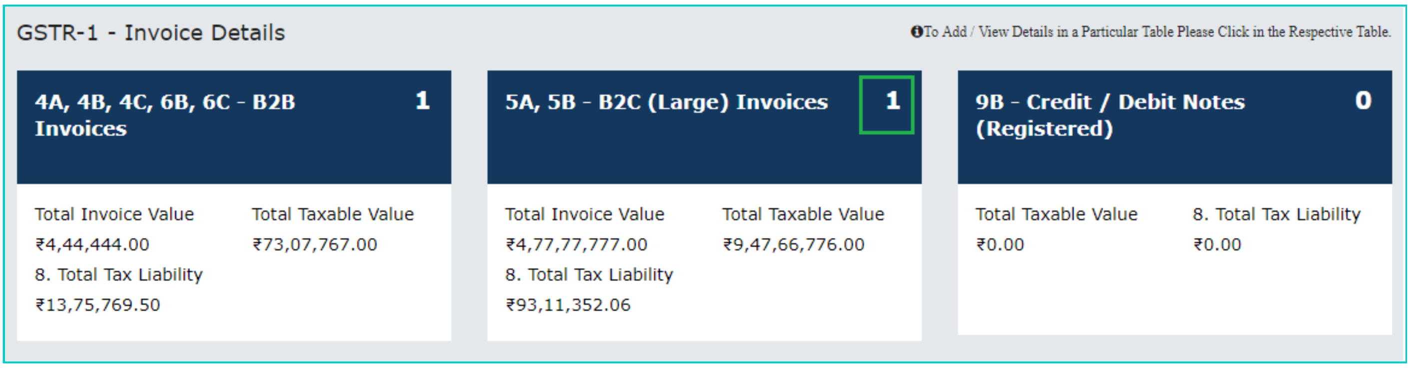
Note: The status of the added invoice is processed.

Here, you can also edit/delete the added invoices (under Actions).

12. Click the BACK button to go back to the GSTR-1 page.



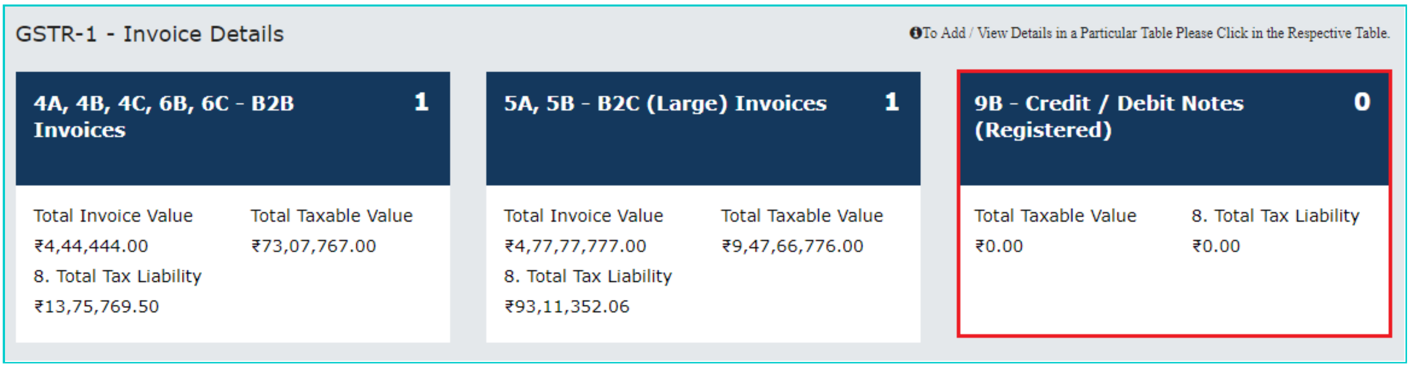
You will be directed to the GSTR-1 landing page and the B2C (large) Invoices tile in GSTR-1 will reflect the number of invoices added along with Total tax liability.



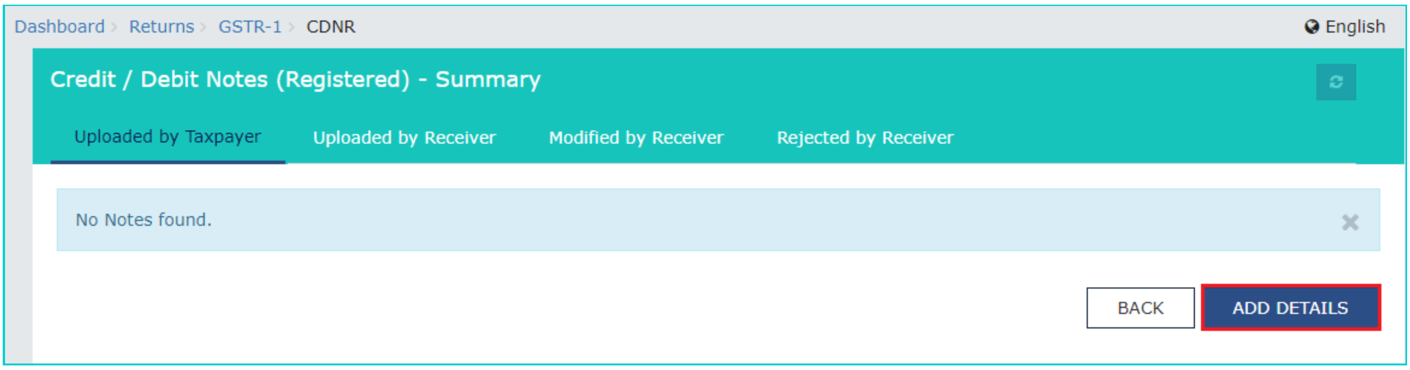
9B - Credit / Debit Notes (Registered):

To add details of credit or debit notes for the registered user, perform the following steps:

1. Click the **9B - Credit / Debit Notes (Registered)/refund voucher** tile to enter the details of credit or debit notes issued to the registered recipients or details of refund voucher against advance received.



2. The **Credit/Debit Notes (Registered) - Summary** page is displayed. Click the **ADD DETAILS** button to add credit or debit note details.



3. The **Credit / Debit Notes (Registered) – Add Note** page is displayed. In the **Receiver GSTIN/UIN** field, enter the GSTIN of the receiver (registered taxpayer) to whom supply is made.
Note: The Receiver Name field is auto-populated, when the user enters the GSTIN of the Receiver.
4. In the **Debit/Credit Note No.** field, enter the debit or credit note number or refund voucher number
Note: A Debit or Credit Note number should be unique for a given Financial Year (FY).
5. In the **Debit/Credit Note Date** field, enter the date on which the debit or credit Note was issued.
Note: The date should be before the end date of the tax period. Debit / credit note date cannot be earlier than original invoice date.
6. In the **Original Invoice Number** field, enter the invoice number of the earlier filed invoice (original invoice) on which the Debit or Credit Note is being issued or the number of advance receipt against which the refund voucher is issued.
7. In the **Original Invoice Date** field, enter the original invoice date.
8. From the **Note Type** drop-down list, select whether the details added are for a Debit or Credit Note or refund voucher.
9. In the **Note Value** field, enter the value of the note or refund voucher.

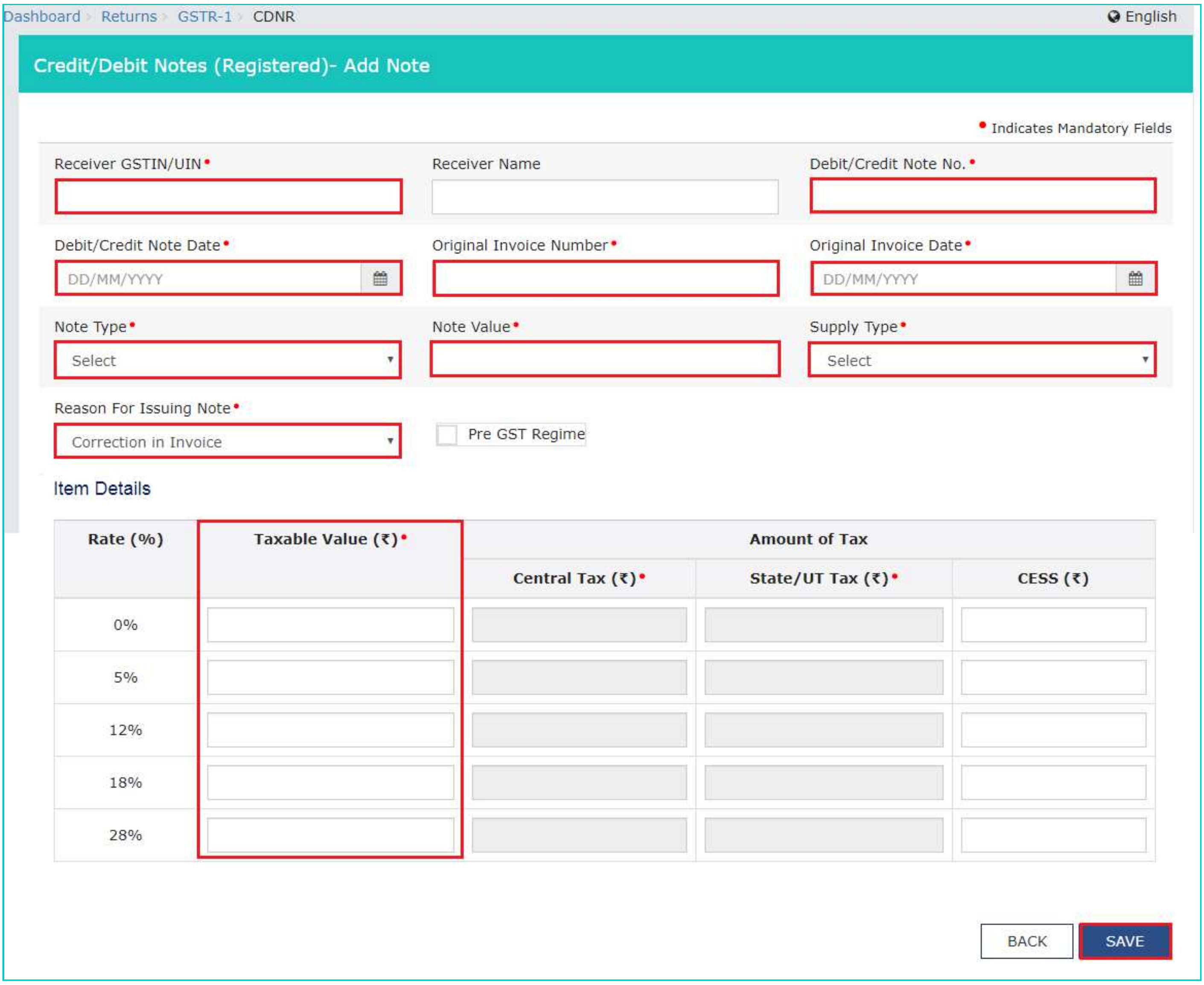
10. From the **Supply Type** drop-down list, select whether the note or voucher is added for an invoice of Inter-state or Intra-state transaction.
11. From the **Reason for Issuing Note** drop-down list, select the reason on account of which the debit or credit note is issued.

In case of Intra-State transaction:
In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction.
Notice, fields for Central Tax and State/UT Tax appear.
a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.
b) 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. The CESS field is not auto populated and has to be entered by the taxpayer.

In case of Inter-State transaction:
In case Place of Supply (POS) is different from the state of the supplier, transaction becomes an Inter-State transaction.
Notice, fields for Integrated Tax appear.
a) a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.
b) 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. The CESS field is not auto populated and has to be entered by the taxpayer.

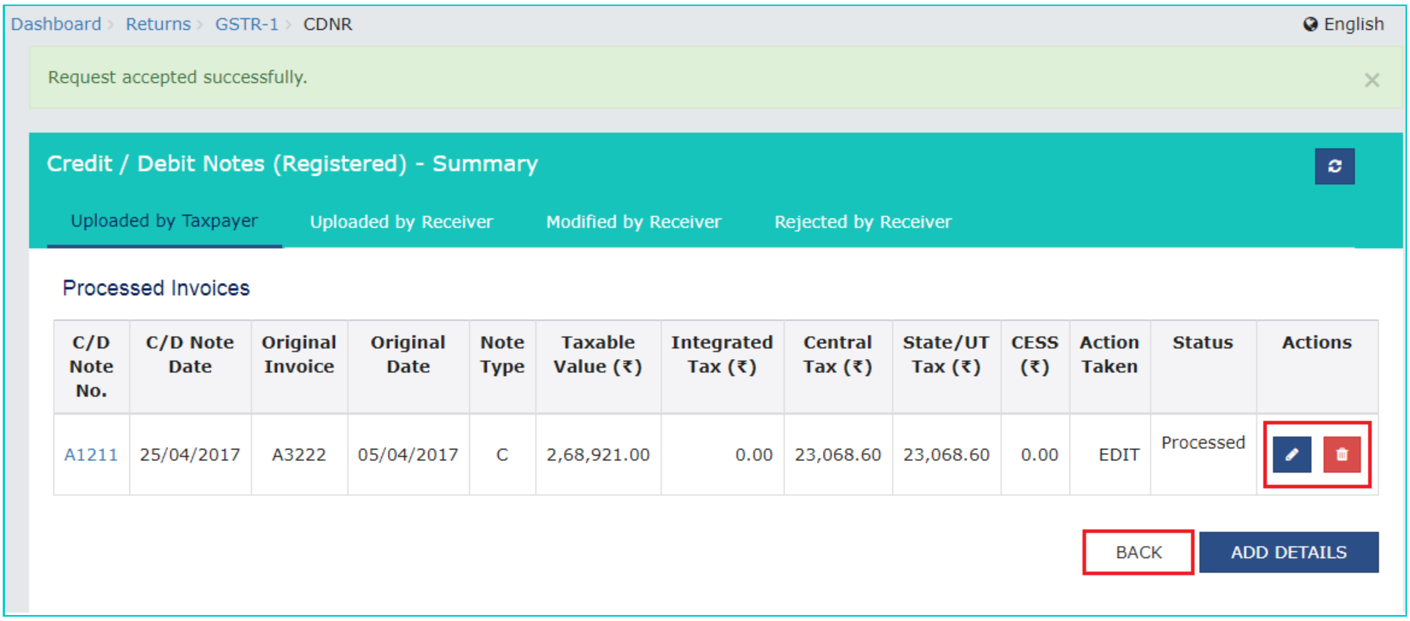
12 Click the **SAVE** button to save the details.



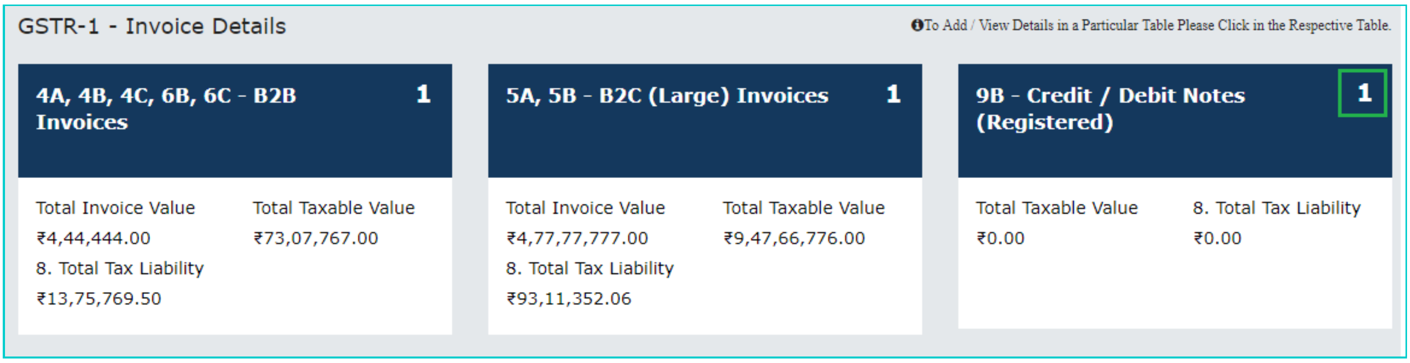
13. You will be directed to the previous page and a message is displayed that Request accepted successfully.
Note: The status of the added invoice is Processed.

Here, you can also edit/delete the added invoices (under Actions).

Uploaded by Taxpayer: The "Uploaded by Taxpayer" tab shows all the debit/credit note/refund vouchers that you have uploaded for a given tax period.
Uploaded by Receiver: The "Uploaded by Receiver" tab displays the debit/credit note/refund vouchers that you missed from your GSTR-1, but were detected and uploaded by the Receiver Taxpayer for taking action.
Modified by Receiver: If the receiver Taxpayer has modified any debit/credit note/refund vouchers that you uploaded in your GSTR-1, it will show-up under the "Modified by Receiver" tab for taking action.
Rejected by Receiver: The "Rejected by Receiver" tab displays debit/credit note/refund vouchers from your GSTR-1 that were rejected by the receiver Taxpayer.



14. You will be directed to the GSTR-1 landing page and the 9B- Credit/ Debit Notes (Registered) tile in GSTR-1 will reflect the number of credit/debit notes/refund vouchers added.

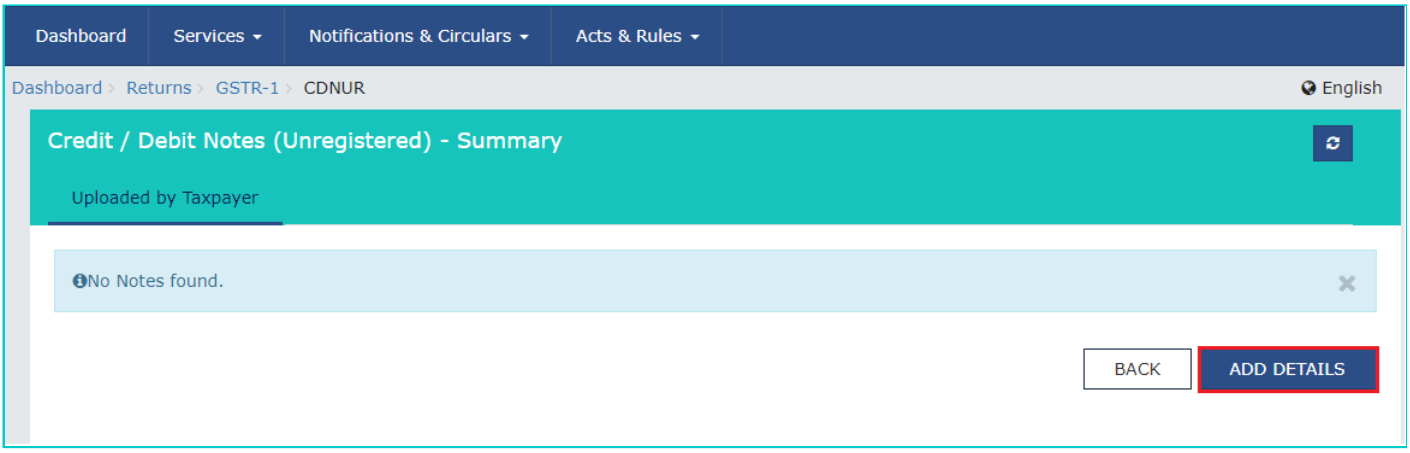


9B - Credit / Debit Notes (Unregistered):

To add details of credit or debit notes or refund vouchers issued to unregistered persons, perform the following steps:

1. Click the **9B - Credit / Debit Notes (Unregistered)** tile to enter the details of credit or debit notes issued to the unregistered recipients.

2. The **Credit/Debit Notes (Unregistered) - Summary** page is displayed. Click the ADD DETAILS button to add credit or debit note or refund voucher details.



3. The **Credit / Debit Notes (Unregistered) – Add Note** page is displayed. From the Type drop-down list, select the appropriate choice like B2CL, export without payment etc.

4. In the Debit/Credit Note No. field, enter the debit or credit note number.

Note: A **Debit or Credit Note** number should be unique for a given Financial Year (FY).

5. In the Debit/Credit Note Date field, enter the date on which the debit or credit Note was issued.

Note: The date should be before the end date of the tax period. Debit / credit note date cannot be earlier than original invoice date.

6. In the **Original Invoice Number** field, enter the invoice number of the earlier filed invoice (original invoice) on which the Debit or Credit Note is being issued.

7. In the **Original Invoice Date** field, enter the original invoice date.

8. From the **Note Type** drop-down list, select whether the details are added for a Debit or Credit Note or refund voucher.

9. In the **Note Value** field, enter the value of the note or refund voucher

10. From the **Reason for Issuing Note** drop-down list, select the reason on account of which the debit or credit note is issued.

In case of Intra-State transaction:

In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction.

Notice, fields for Central Tax and State/UT Tax appear.

a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.

b) 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.

In case of Inter-State transaction:

In case the POS (place of supply) is in a different state as that of the supplier, transaction becomes an Inter-State transaction.

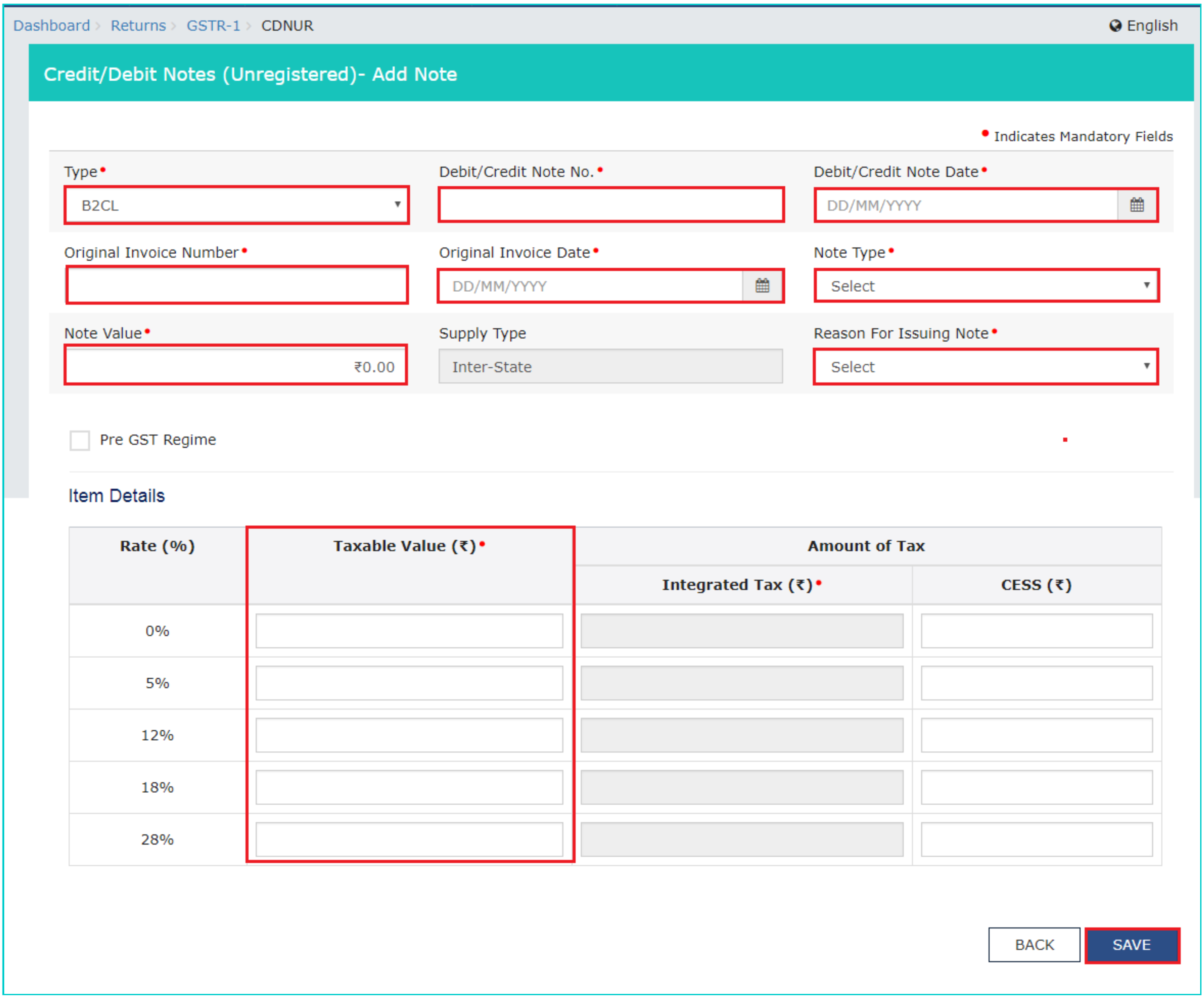
Notice, fields for Integrated Tax appear.

a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.

b) 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. The CESS field is not auto populated and has to be entered.

11. Click the **SAVE** button to save the details.



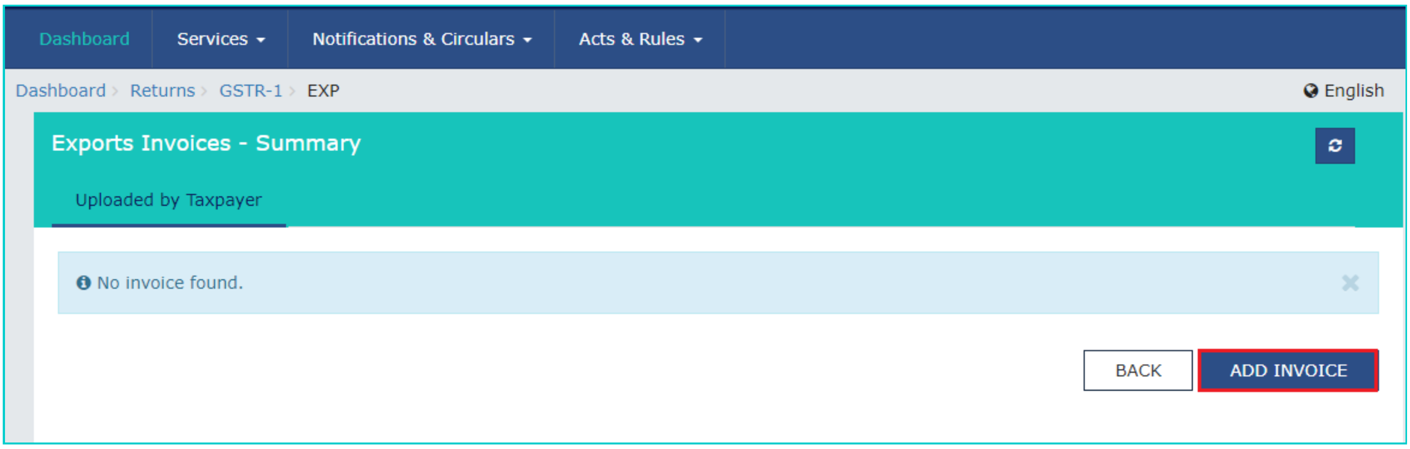
12. Click the **BACK** button to go back to the GSTR-1 page.
13. You will be directed to the GSTR-1 landing page and the 9B- Credit/ Debit Notes (Unregistered) tile in GSTR-1 will reflect the number of credit/debit notes/ refund vouchers added.

6A - Exports Invoices:

To add an invoice for supplies exported, perform the following steps:

1. Click the **6A- Export Invoices** tile to enter the invoice details for supplies exported.

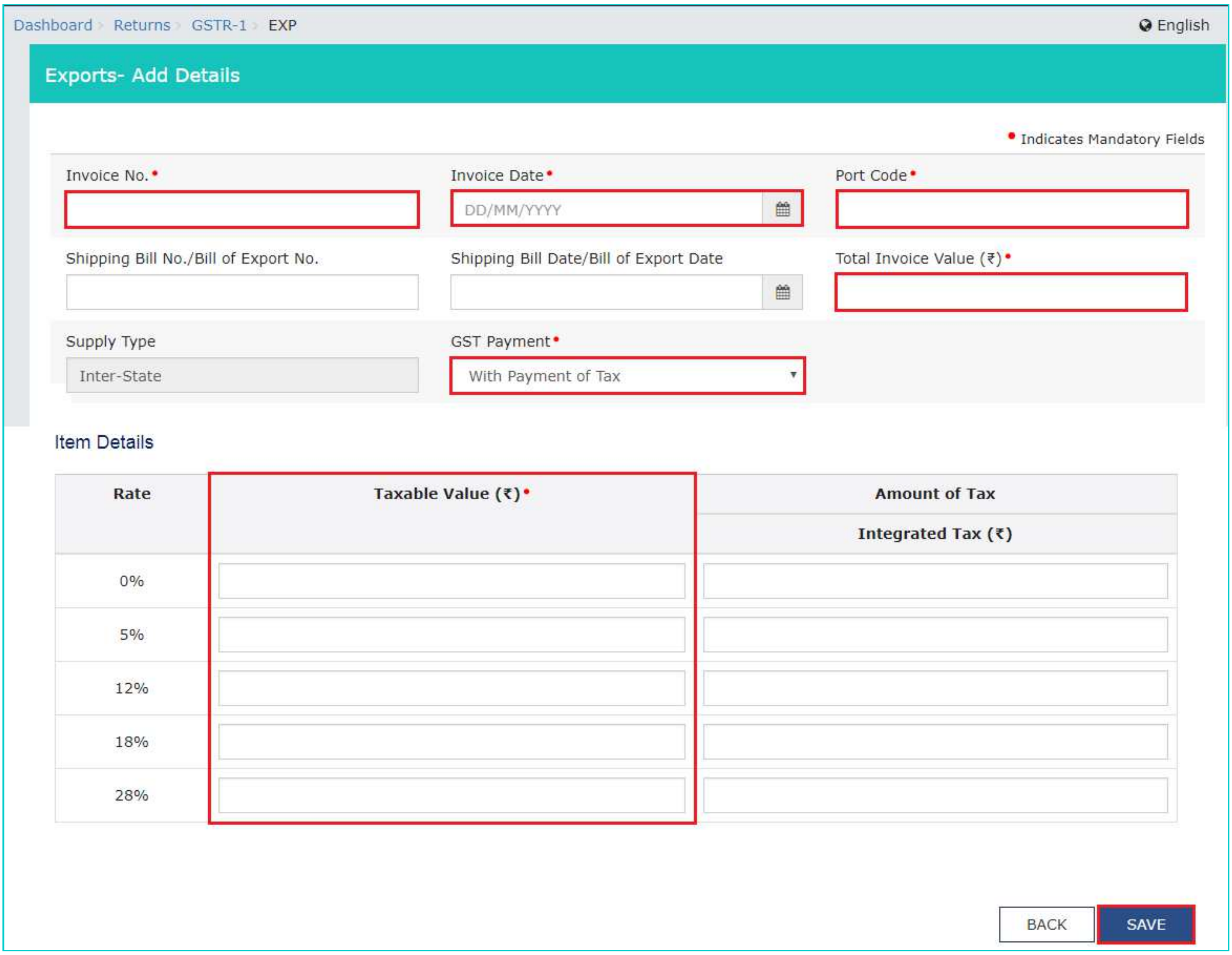
2. The **Exports – Invoices Summary** page is displayed. Click the **ADD INVOICE** to add a new invoice.



3. The **Exports – Add Details** page is displayed. In the Invoice No. field, enter the Invoice number issued against exports sales.
4. In the **Invoice Date** field, enter the date on which the invoice was generated.
5. In the **Port Code** field, enter the port code.
6. In the **Shipping Bill No./Bill of Export No.** field, enter the unique number of the shipping bill with location code generated while shipping.
7. In the **Shipping Bill Date/ Bill of Export Date** field, enter the date on which the shipping bill was issued.
8. In the **Total Invoice Value** field, enter the total amount of all the goods or services supplied.
9. From the **GST Payment** drop-down list, select whether the GST is paid against the invoice or not.
10. In the **Taxable Value** field against the rates, enter the taxable value of the goods or services.

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.

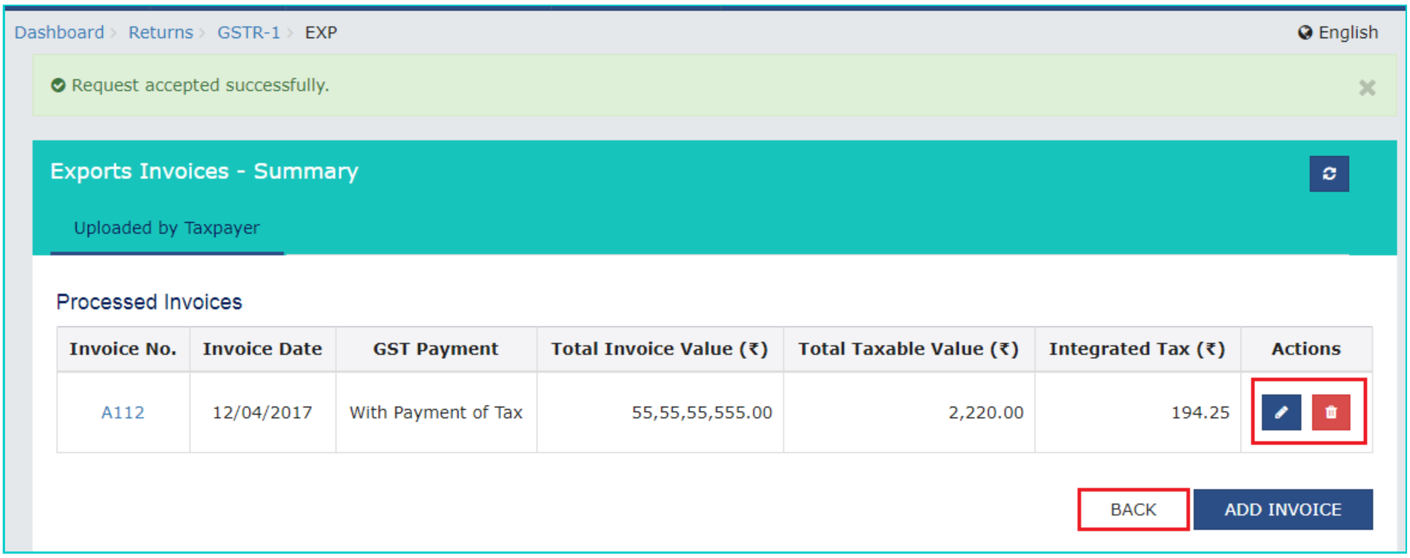
11. Click the **SAVE** button to save the details.



12. You will be directed to the previous page and a message is displayed that Request accepted successfully.
Note: The status of the added invoice is Processed.

Here, you can also edit/delete the added invoices (under Actions).

13. Click the **BACK** button.



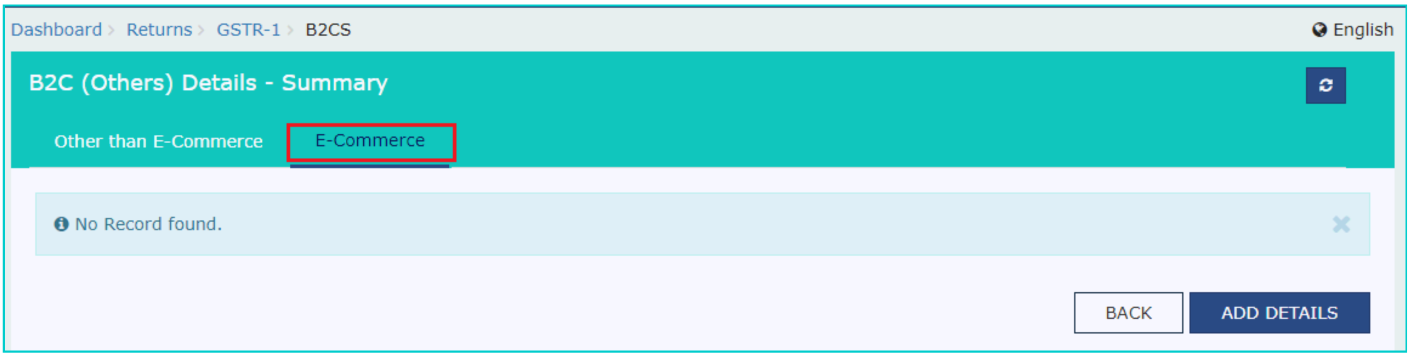
14. You will be directed to the GSTR-1 landing page and the Export Invoices tile in GSTR-1 will reflect the number of such invoices added along with Total tax liability.

7- B2C Others:

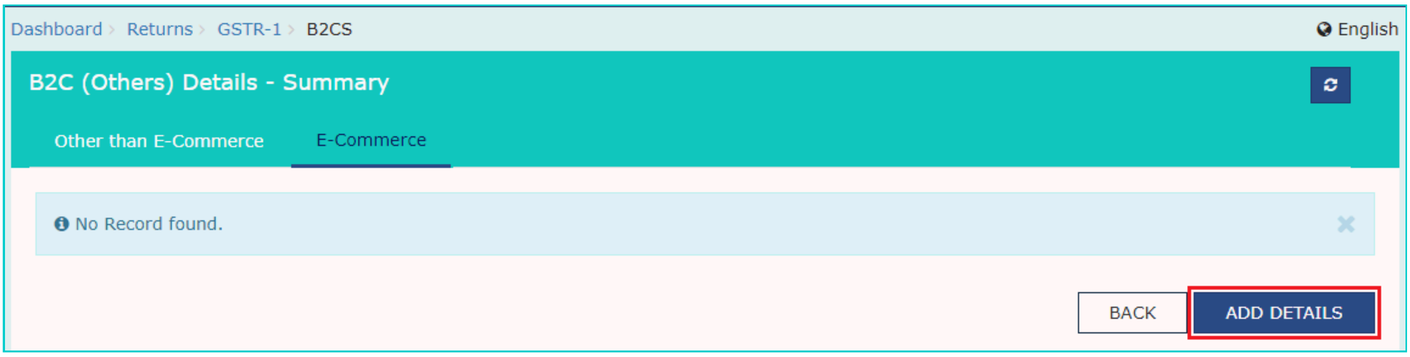
To add details of taxable outwards supplies to a customer where invoice value is less than Rs. 2.5 lakh and intra-state supplies to customers, perform the following steps:

1. Click the **B2C (Others)** tile to enter the details for B2C transactions.

2. The **B2C (Others) Details – Summary** page is displayed. Select **E-commerce** tab to add a line item for a transaction through E-commerce or else select Other than E-commerce tab in case transaction is through non E-commerce.



3. Click the **ADD DETAILS** button to add the line item details.



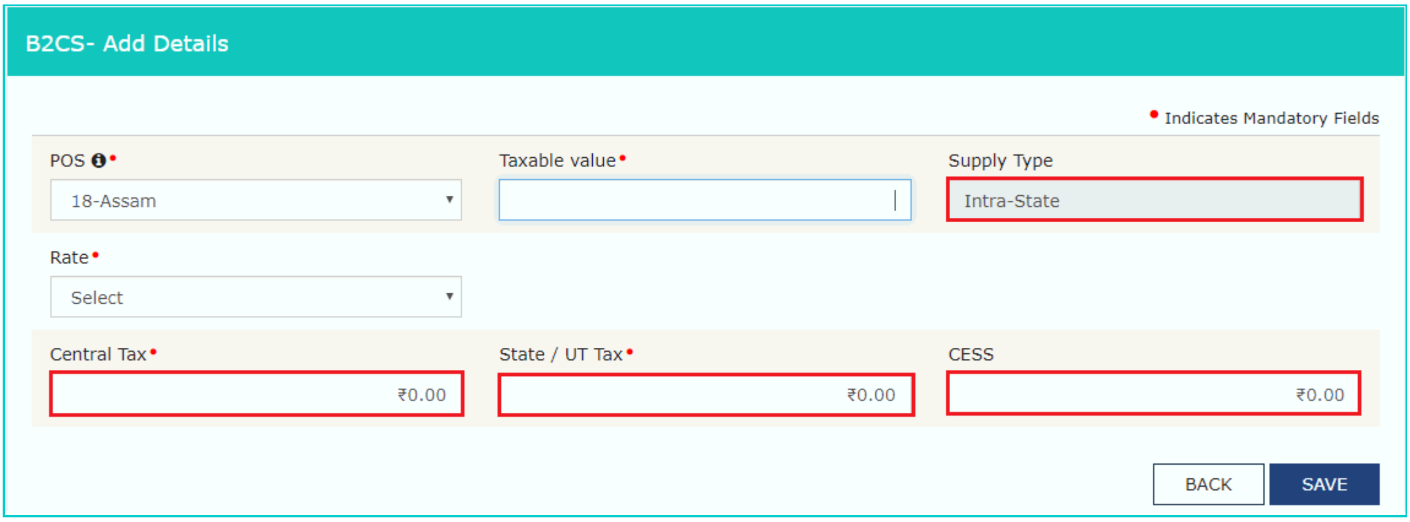
4. In the **POS** field, select the Place of Supply (State Code) where the supplies were delivered. Based on the state selected in POS, Supply Type field is auto-populated.
5. In the **Taxable Value** field, enter the collated amount of all the unique goods or services supplied.
6. In the **Rate** field, enter the applicable Rate.
7. In the **GSTIN of the e-commerce operator** field, enter the GSTIN of the e-commerce operator.

Note: This field will appear when you select the E-commerce tab.

In case of Intra-State transaction:

Notice, fields for Central Tax, State/UT Tax & CESS will appear in the screen.

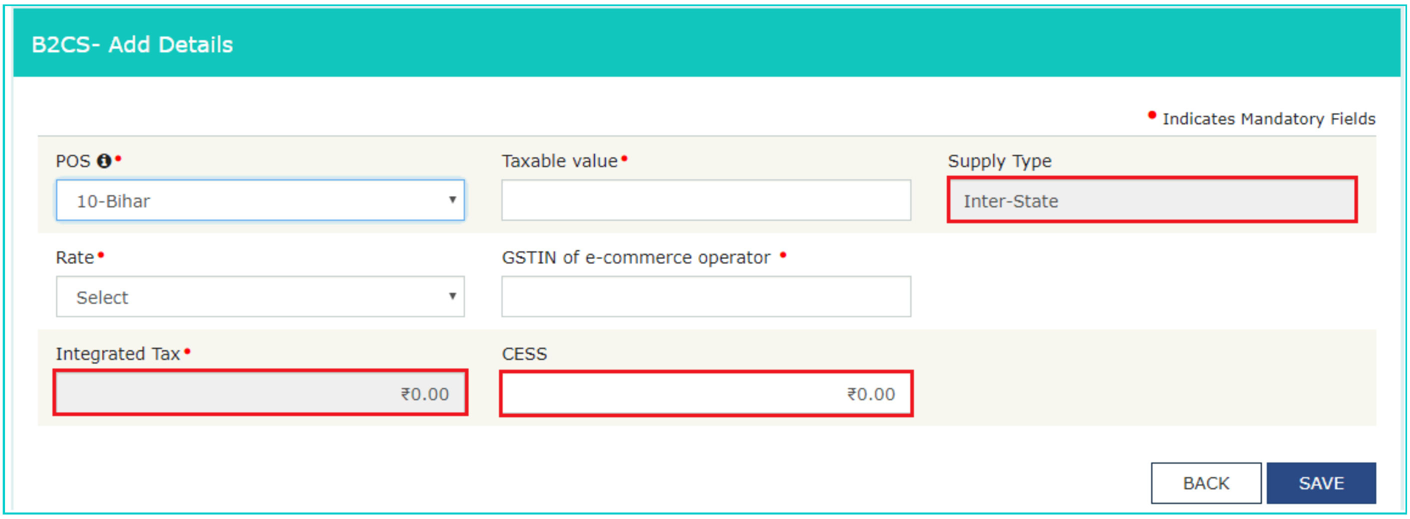
Note: The Central Tax, State/UT Tax fields are auto-populated based on the value entered in Rate field. However, these can be edited. The CESS field is not auto populated and has to be entered by the taxpayer.



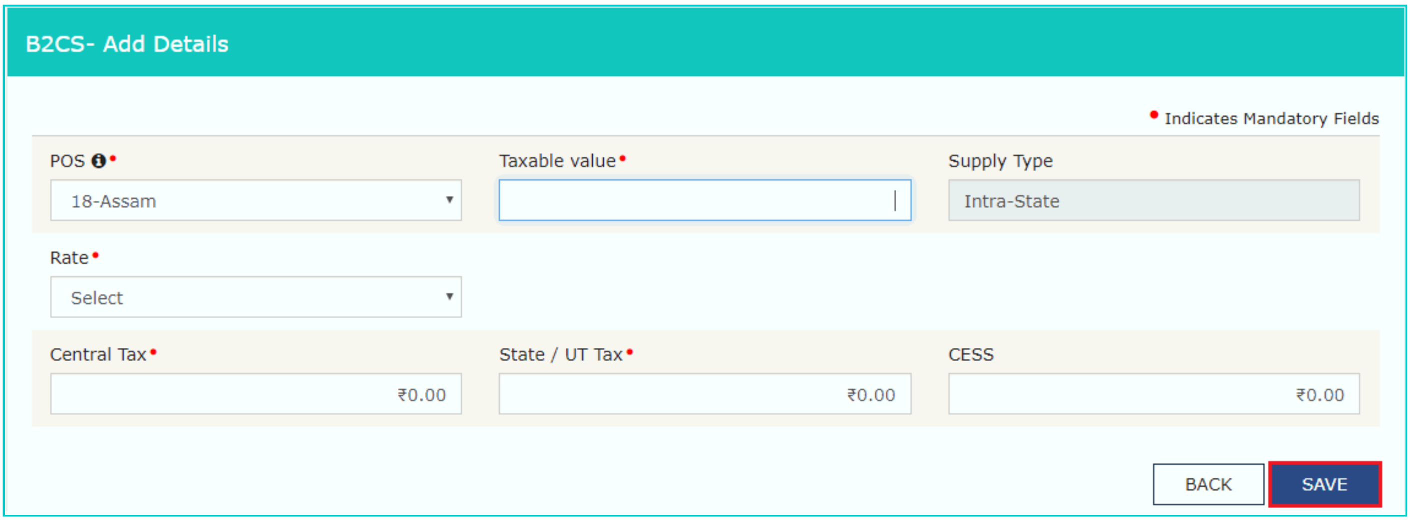
In case of **Inter-State transaction:**

Notice, fields for Integrated Tax & CESS will appear in the screen.

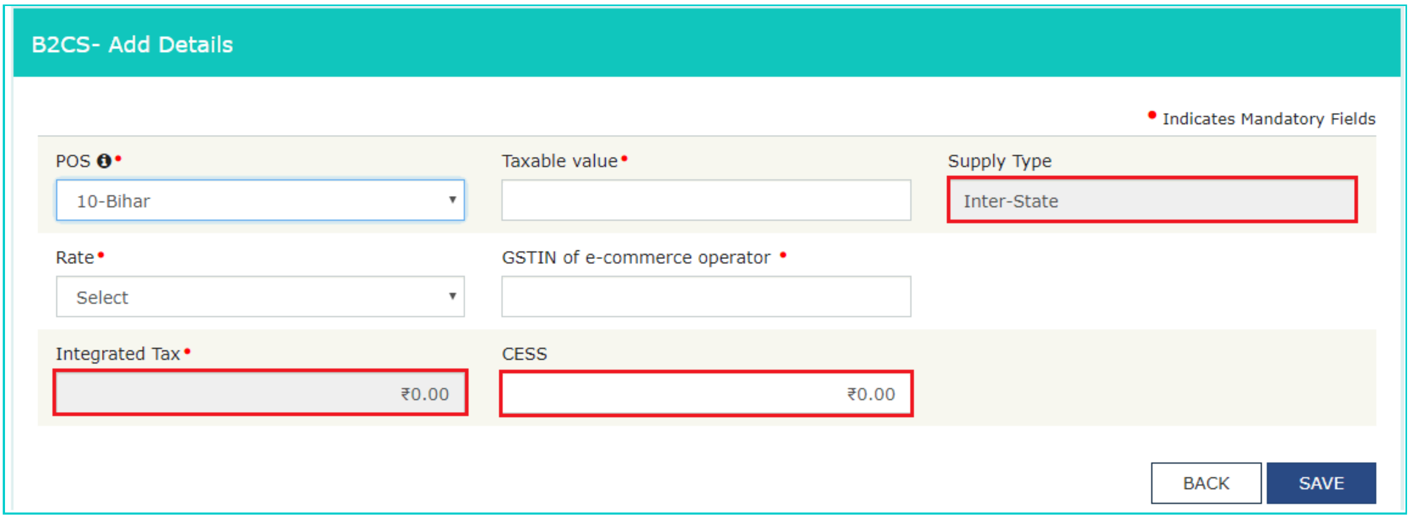
Note: The Integrated Tax field is auto-populated based on the value entered in Rate field. However, these can be edited. The CESS field is not auto populated and has to be entered.



8. Click the **SAVE** button to save the details added.



9. Click the **BACK** button to go back to the GSTR-1 page.

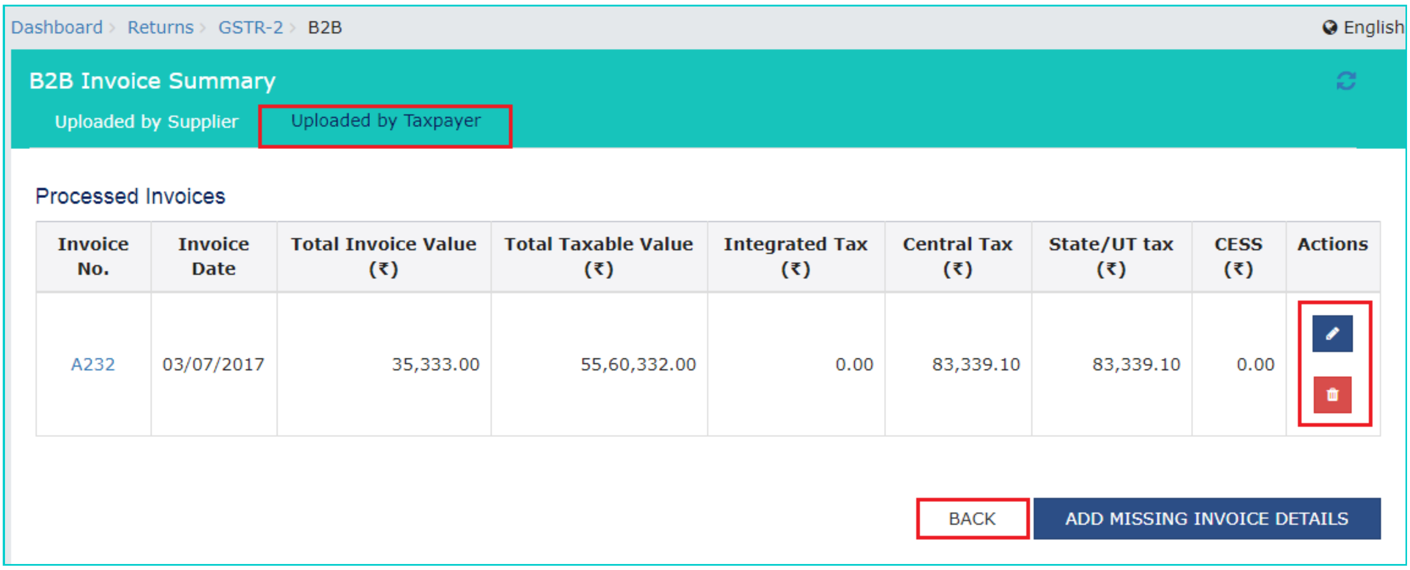


You will be directed to the GSTR-1 landing page and the **B2C (Others)** tile in GSTR-1 will reflect the number of invoices added along with total tax liability.

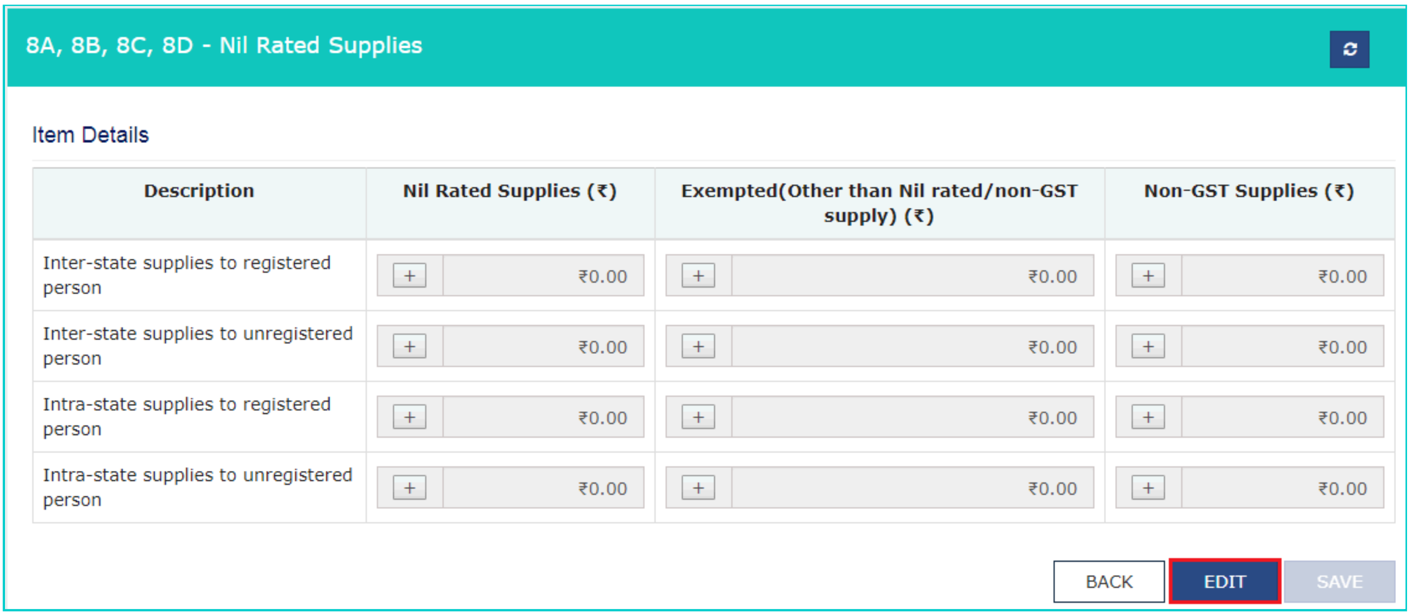
8A, 8B, 8C, 8D - Nil Rated Supplies:

To add an invoice for **Nil Rated Supplies, Exempted and Non-GST Outward supplies**, perform the following steps:

1. Click the **Nil Rated Supplies** tile to enter the details for Nil rated supplies.



2. The **Nil Rated Supplies** page is displayed with section for Click the **EDIT** button at the bottom of the page to enable the fields displayed on the page.



8A, 8B, 8C, 8D - Nil Rated Supplies

Item Details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

BACK EDIT SAVE

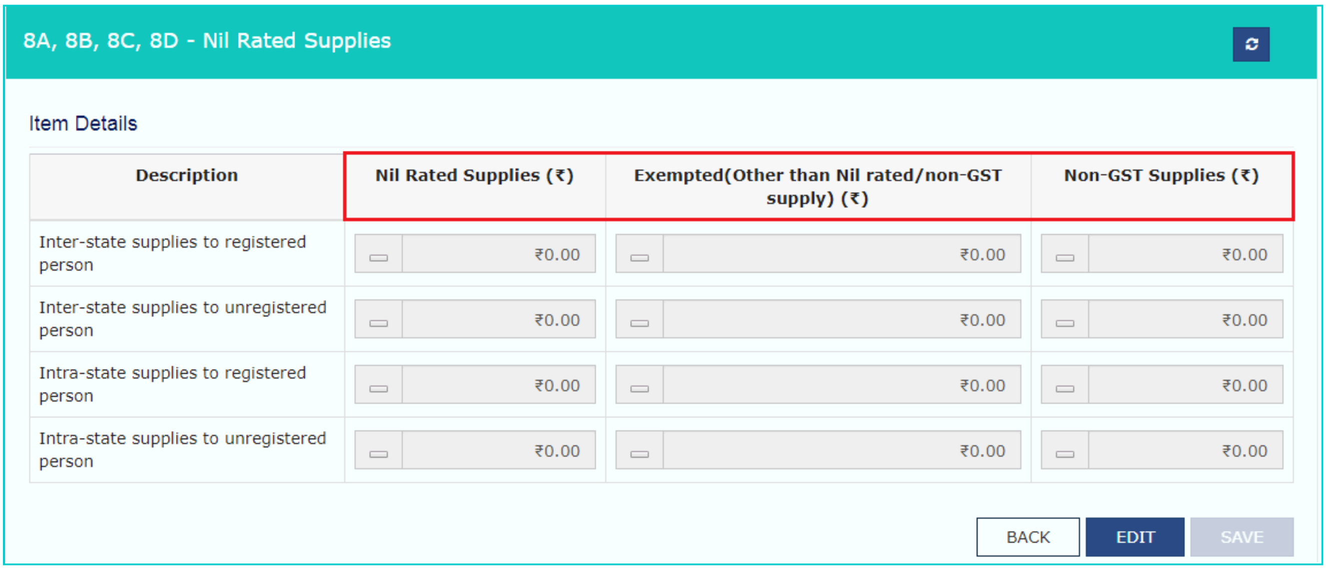
3. Enter the data in **Nil Rated Supplies, Exempted (Other than Nil rated/non-GST supply), and Non-GST Supplies Amount** fields for the following categories of transactions:

a. Inter-state supplies to registered person

b. Inter-state supplies to unregistered person

c. Intra-state supplies to registered person

d. Intra-state supplies to unregistered person



8A, 8B, 8C, 8D - Nil Rated Supplies

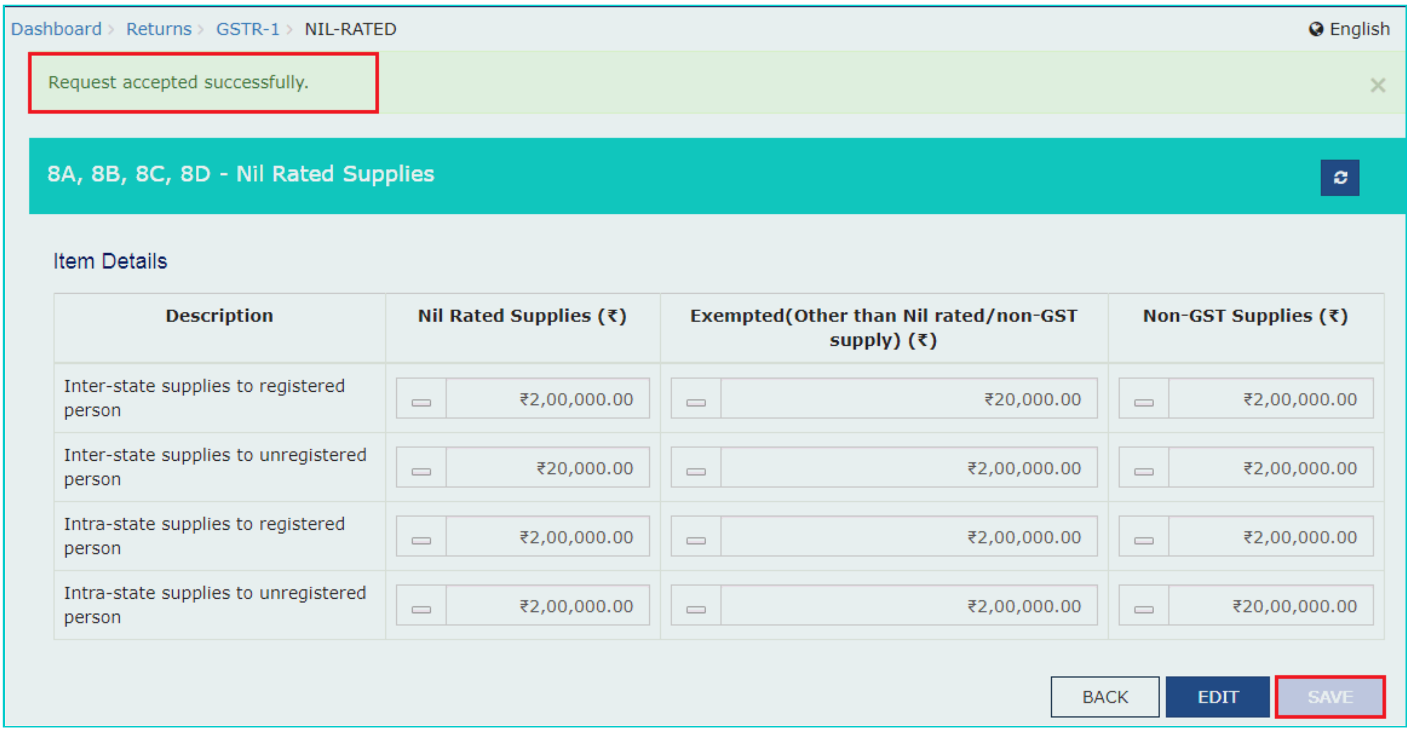
Item Details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

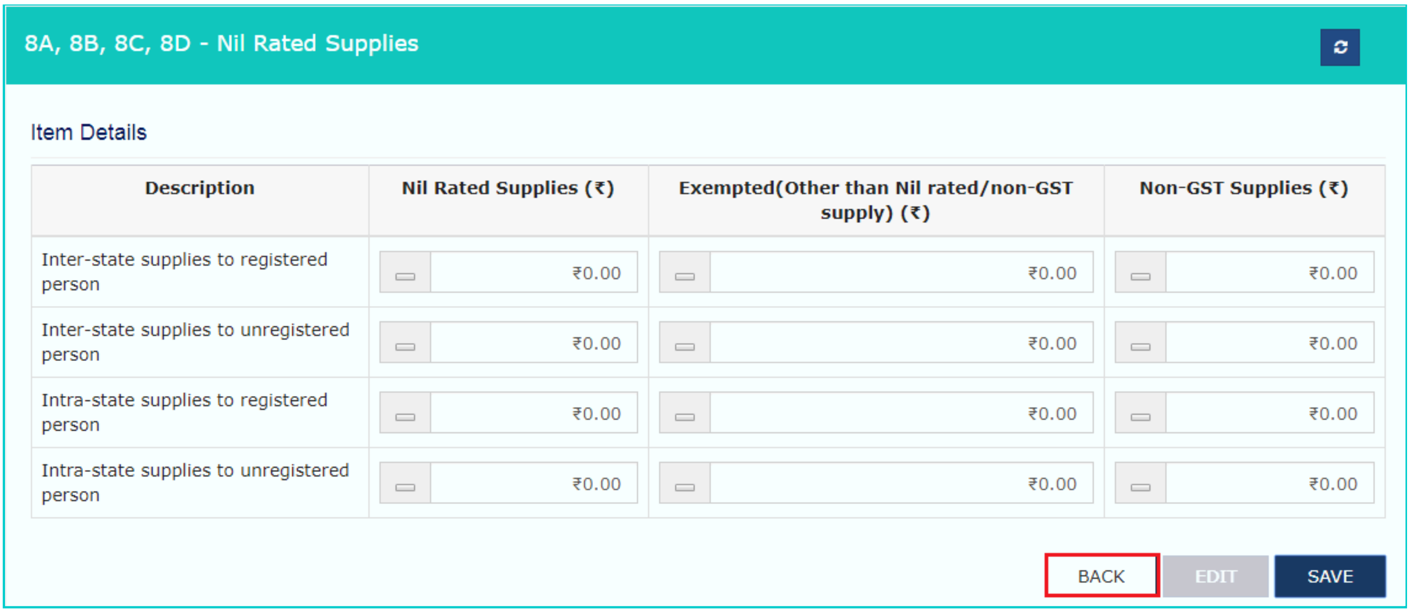
BACK EDIT SAVE

4. Click the **SAVE** button to save the details.

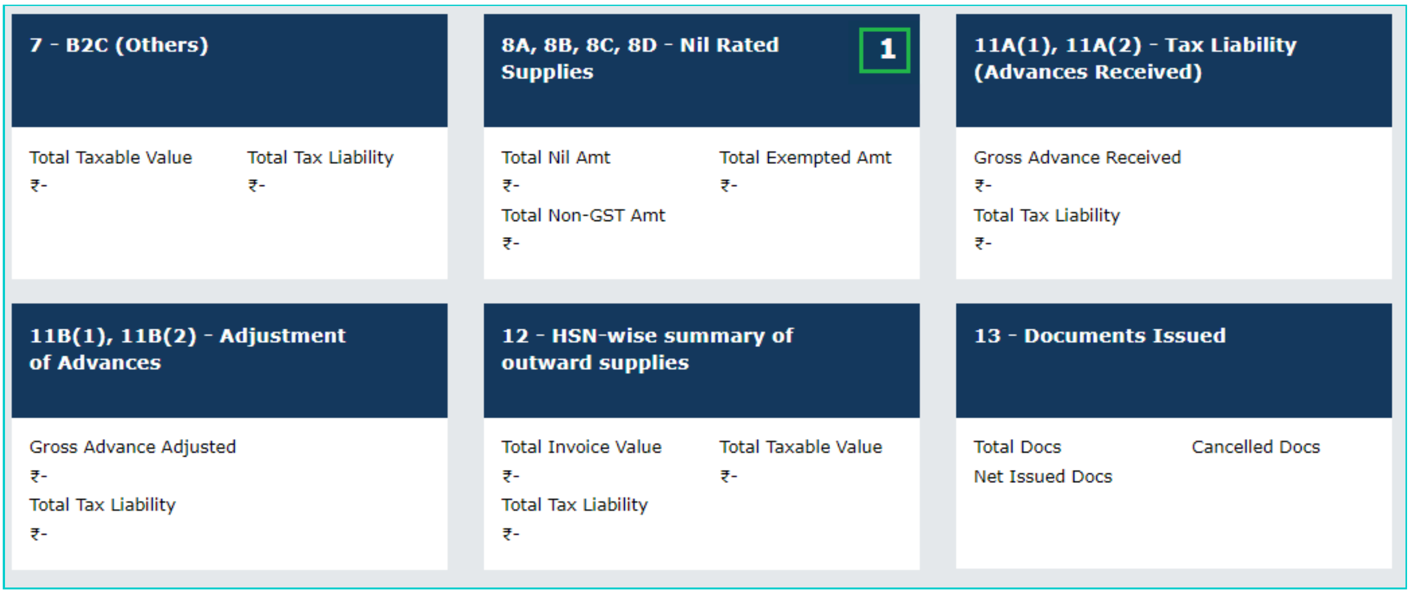
A **success message** is displayed on the top of the page.



5. Click the **BACK** button to go back to the GSTR-1 page.



You will be directed to the GSTR-1 landing page and the **Nil Rated Supplies** tile in GSTR-1 will reflect the updated value.

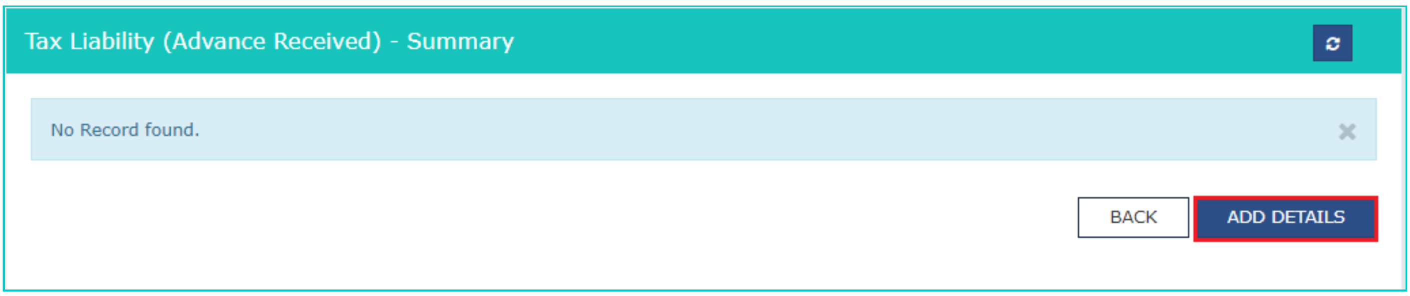


11A(1), 11A(2) - Tax Liability (Advances Received):

To add details of **Tax Liability (Advances Received)** arising on account of Time of Supply without issuance of Invoice in the same period, perform the following steps:

1. Click the **Tax Liability (Advances Received)** tile to enter the tax liability details

2. The **Tax Liability (Advance Received) – Summary** page is displayed. Click the **ADD DETAILS** button to add the advance tax receipt and related liability details.



3. In the **POS** field, select the State code of the place of supply applicable for the advances received. .

Note: Based on the state code selected, **Supply Type** column would be auto-populated as Inter-state or Intra-state.

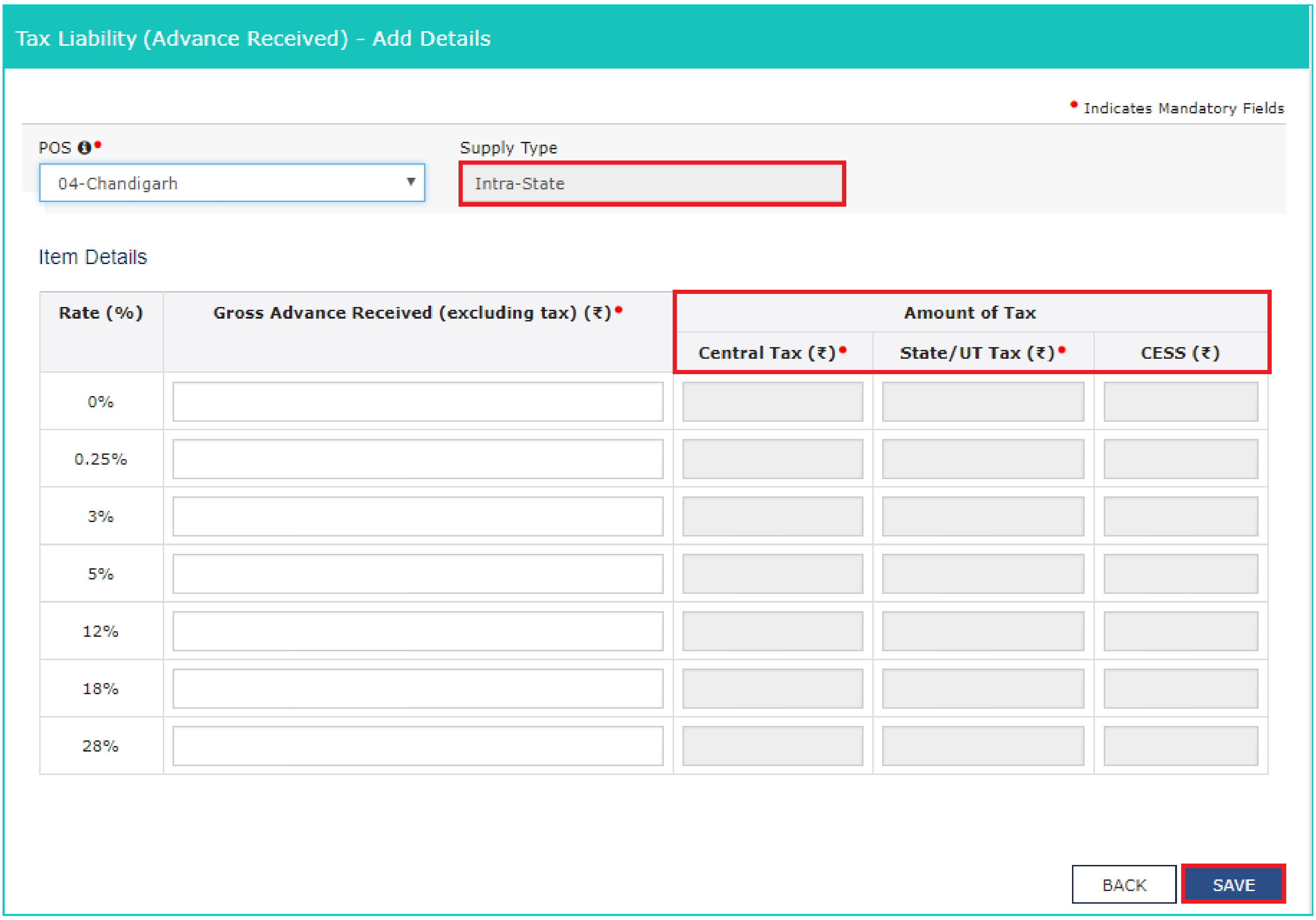
In case of Intra-State transaction:

Notice, fields for **Central Tax, State/UT Tax & CESS** will appear in the screen.

a) In the **Gross Advance Received** field, 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 (%).

b) In the **Central Tax, State/UT Tax** field, system will auto-populate the **Central Tax and State/UT Tax** amount. The same will be editable.

c) In the **CESS** field, enter the CESS amount.



In case of Inter-State transaction:

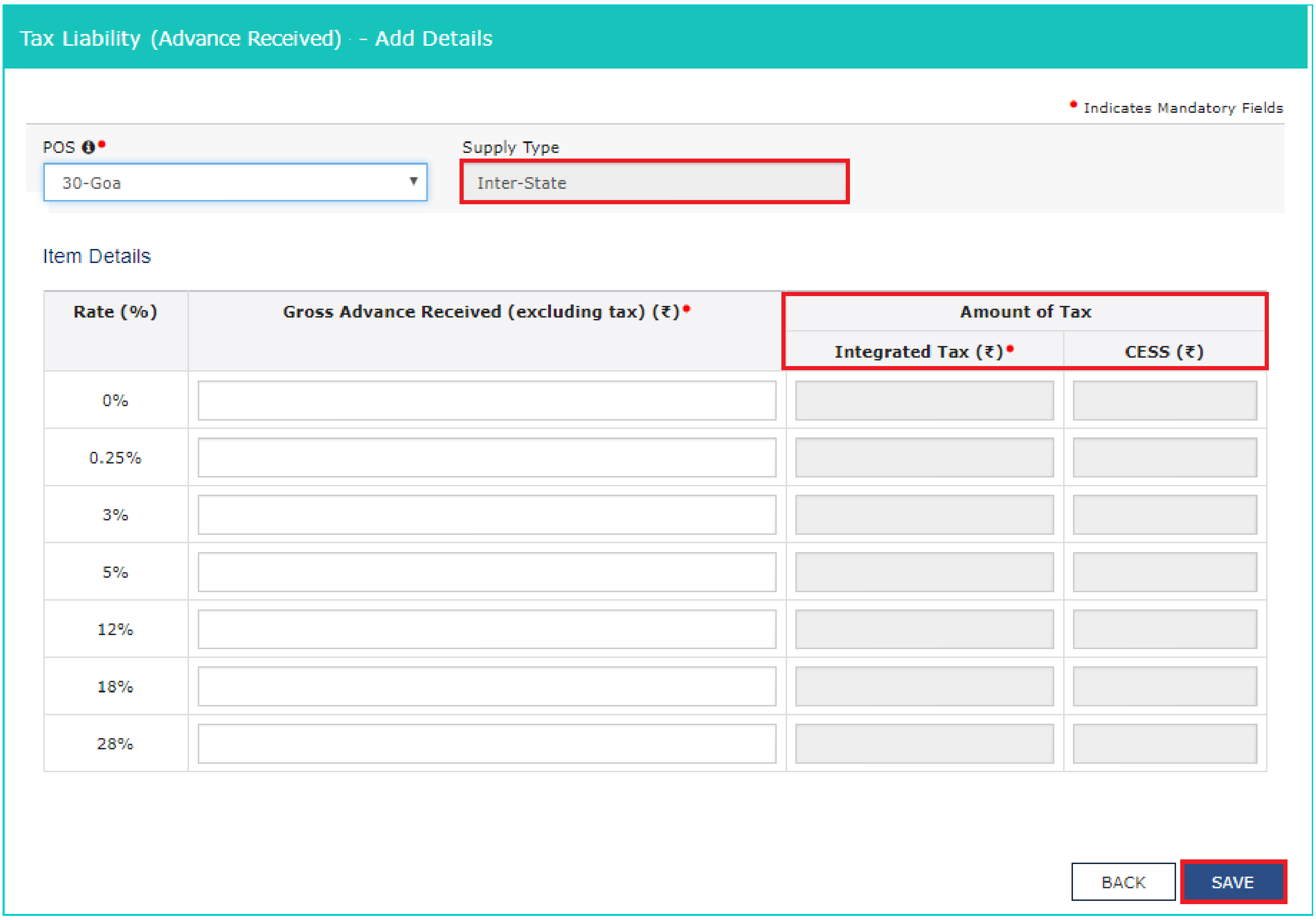
Notice, fields for **Integrated Tax & CESS** will appear in the screen.

a) In the **Gross Advance Received** field, 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 (%).

b) In the **Integrated Tax** field, system will auto-populate the Integrated Tax amount. This will be an editable field. .

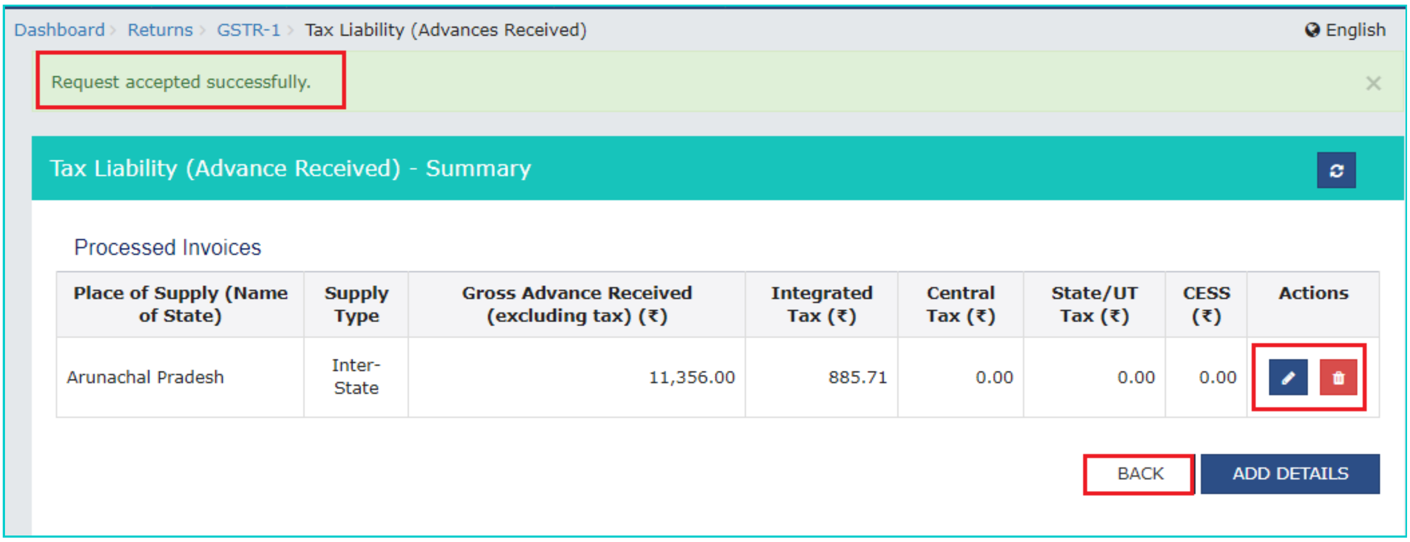
c) In the **CESS** field, enter the CESS amount.

7. Click the **SAVE** button.



8. The line item details are added in a tabular format. Notice the line item details. In case, the details are incorrect, you can edit or delete the line item by using the Edit and Delete icons that appear under the Actions column.

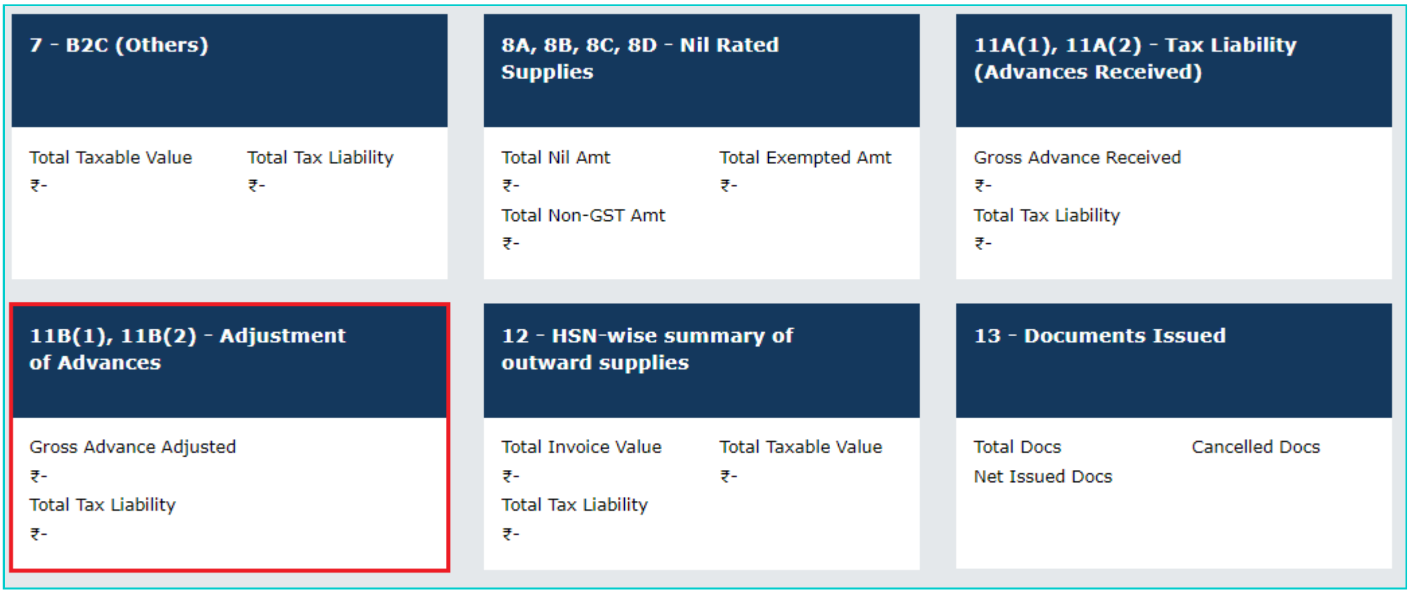
9. Click the **BACK** button to go back to the GSTR-1 page.



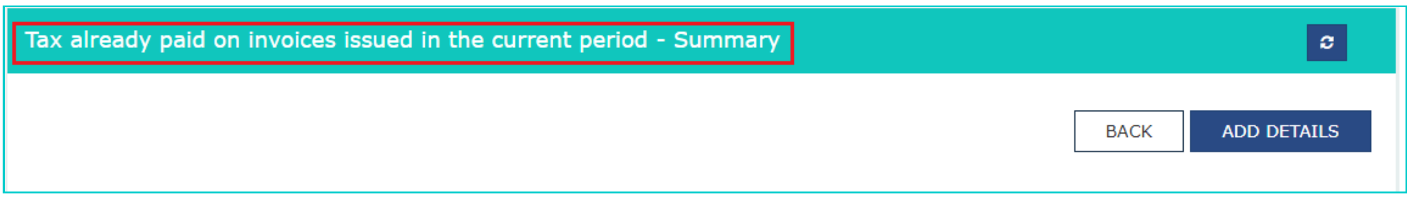
You will be directed to the GSTR-1 landing page and the **Tax Liability (Advance Recieved)** tile in GSTR-1 will reflect the updated total value and no. of entries.

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

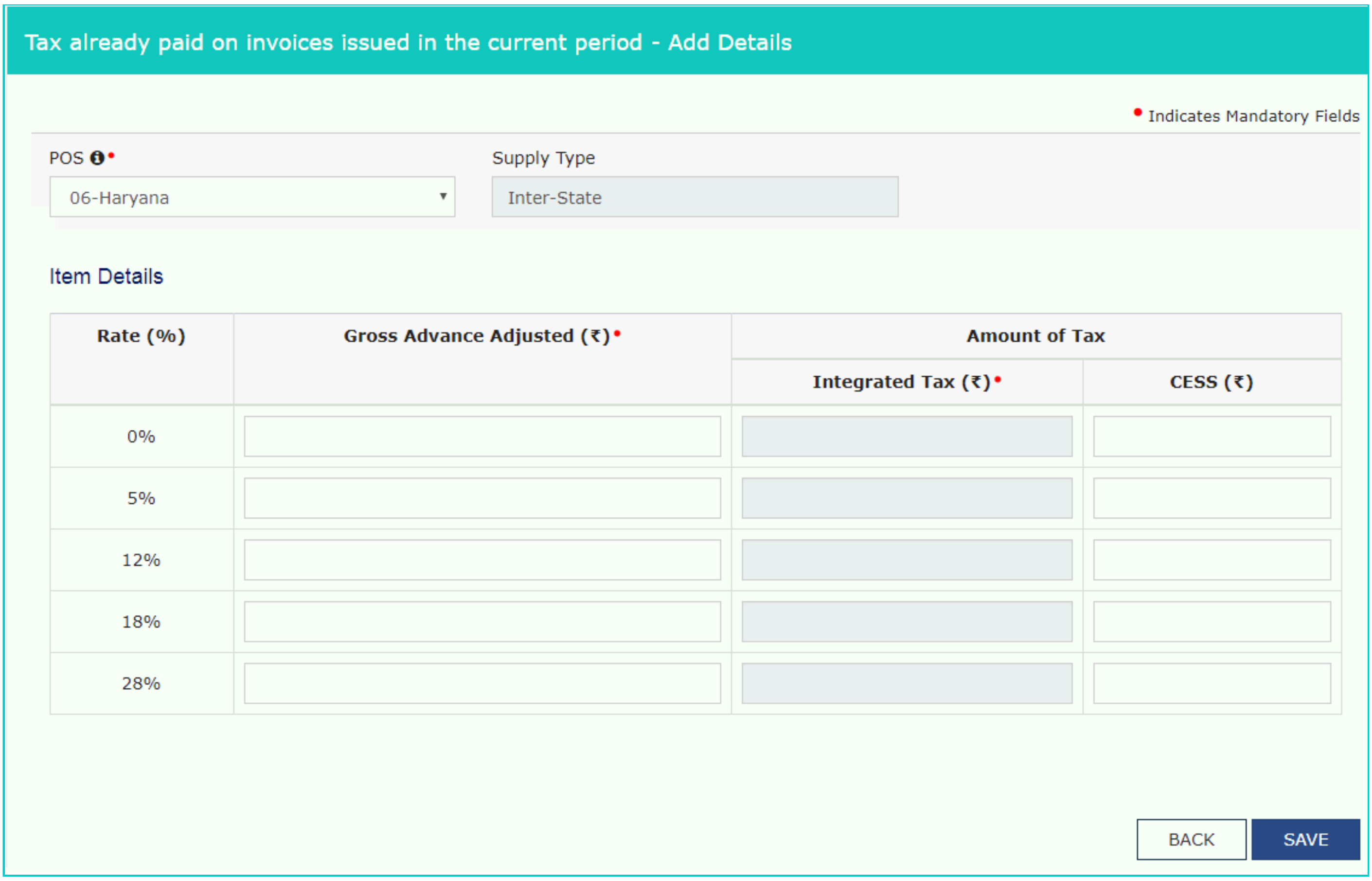
To fill details of **Adjustment of Advances** on invoices issued in the current period, perform the following steps.
1. Click the **11B(1), 11B(2)- Adjustment of Advances** tile to enter the details of tax already paid on invoices issued in the current period.



2. The **Tax already paid on invoices issued in the current period – Summary** page is displayed. Click the **ADD DETAILS** button to add details for invoices issued in the current period on which tax has already been paid.



3. The **Tax already paid on invoices issued in the current period - Add Details** page is displayed.



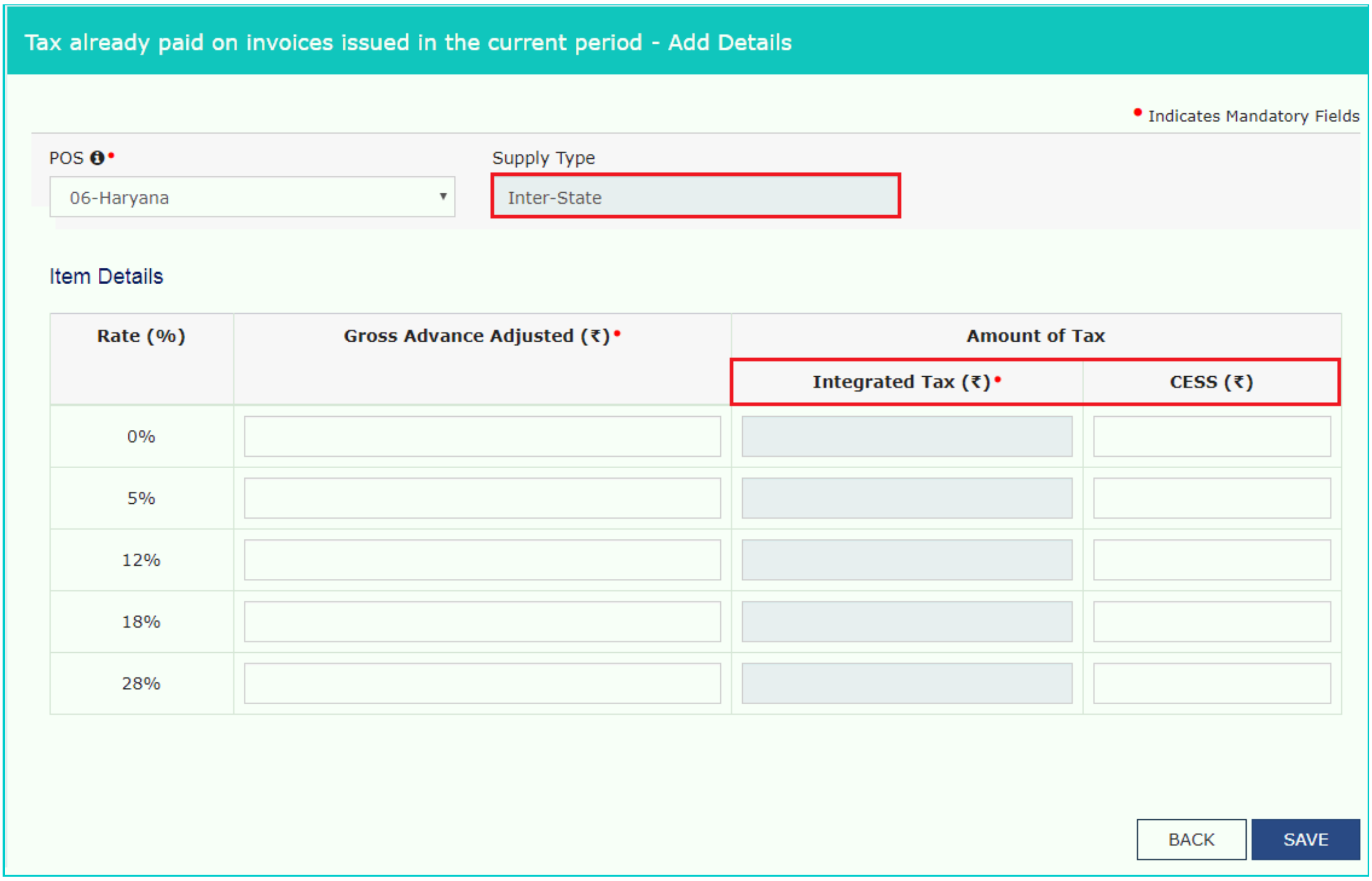
In case of Inter-State transaction:

Notice, fields for **Integrated Tax & CESS** will appear in the screen.

a) In the **Gross Advance adjusted field**, enter the amount paid by the receiver to the supplier for the goods/services against the applicable Rate (%)

b) In the **Integrated Tax** field, system will auto-populate the Integrated Tax amount. This will be an editable field.

c) In the **CESS** field, enter the CESS amount.



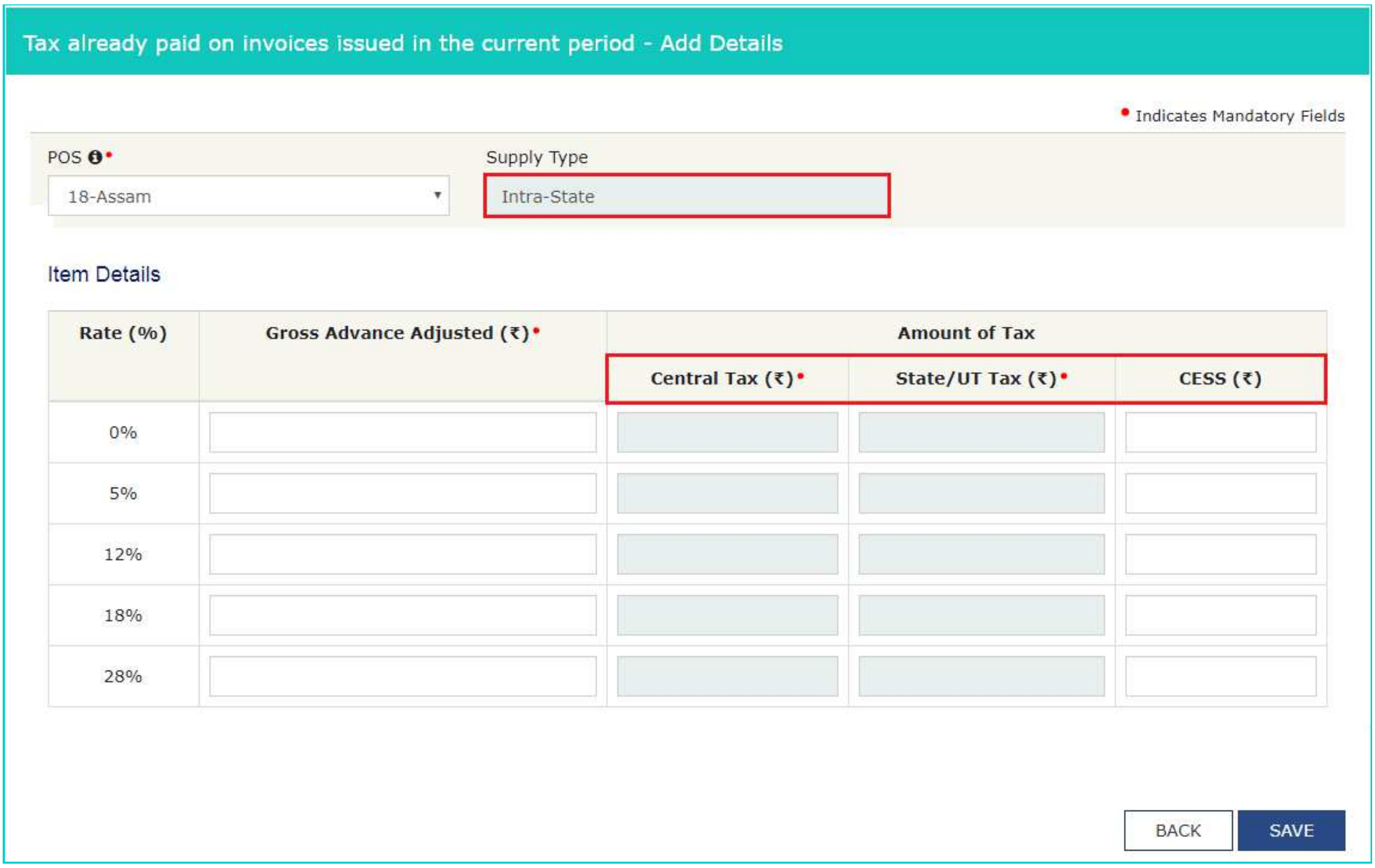
In case of Intra-State transaction:

Notice, fields for **Central Tax, State/UT Tax & CESS** will appear in the screen.

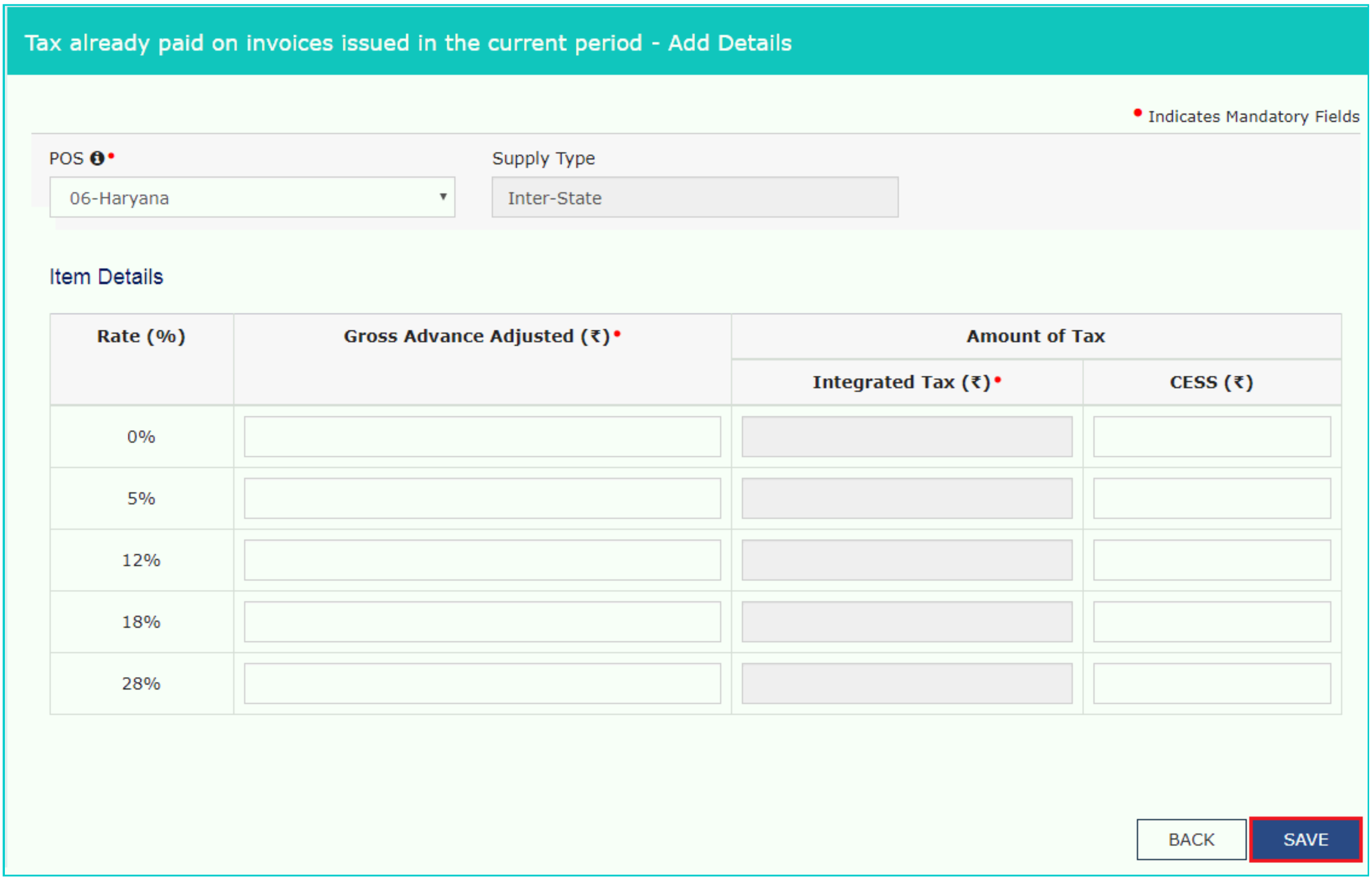
a) In the **Gross Advance adjusted** field, enter the amount paid by the receiver to the supplier for the goods/services against the applicable Rate (%)

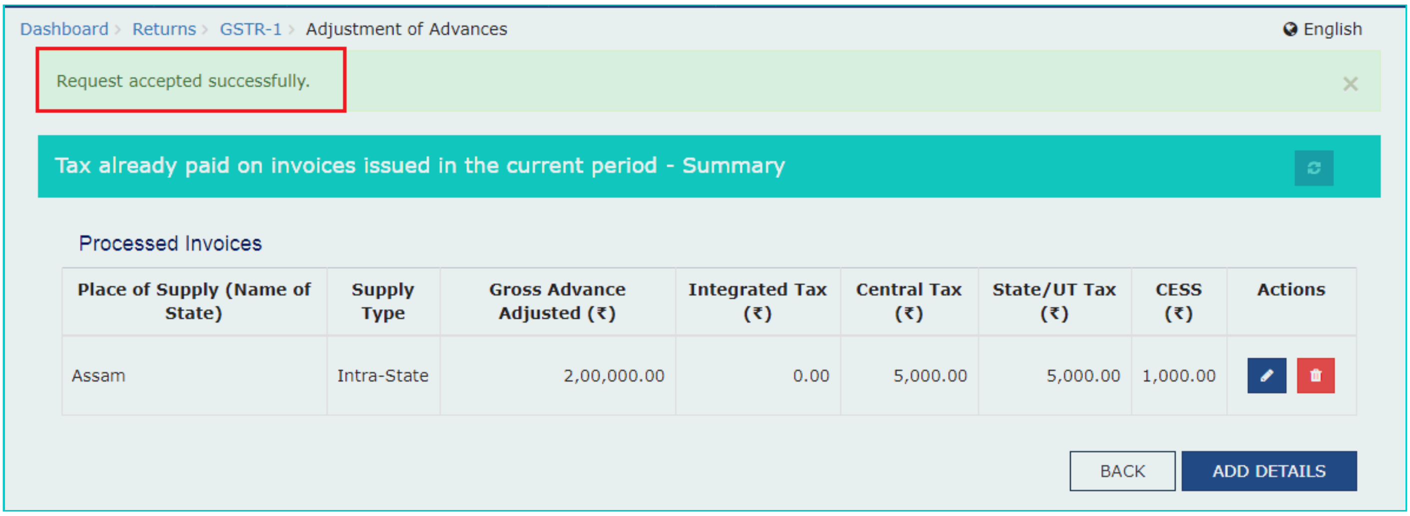
b) In the **Integrated Tax** field, system will auto-populate the Integrated Tax amount. This will be an editable field.

c) In the **CESS** field, enter the CESS amount.

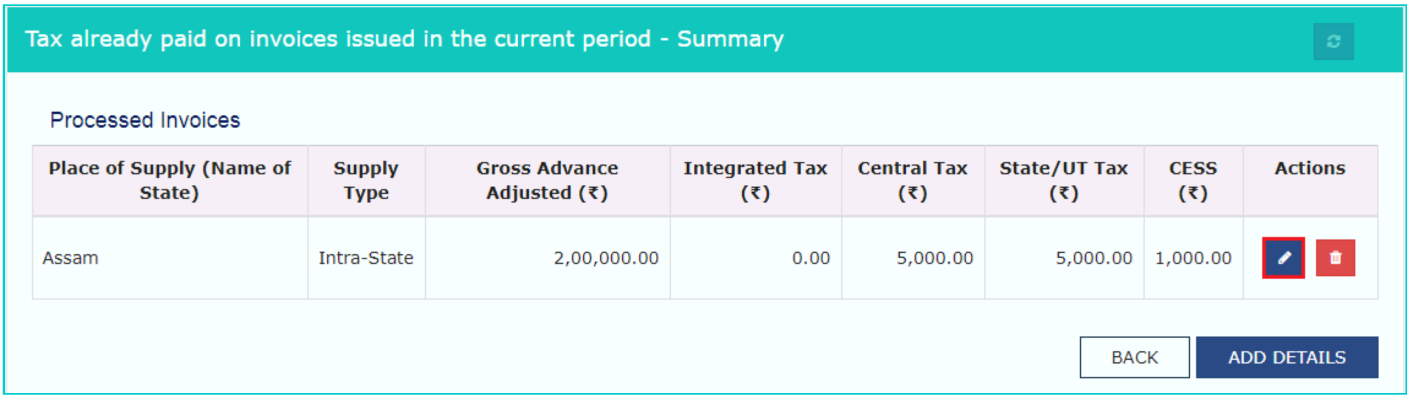


4. Click the **SAVE** button to save the details.

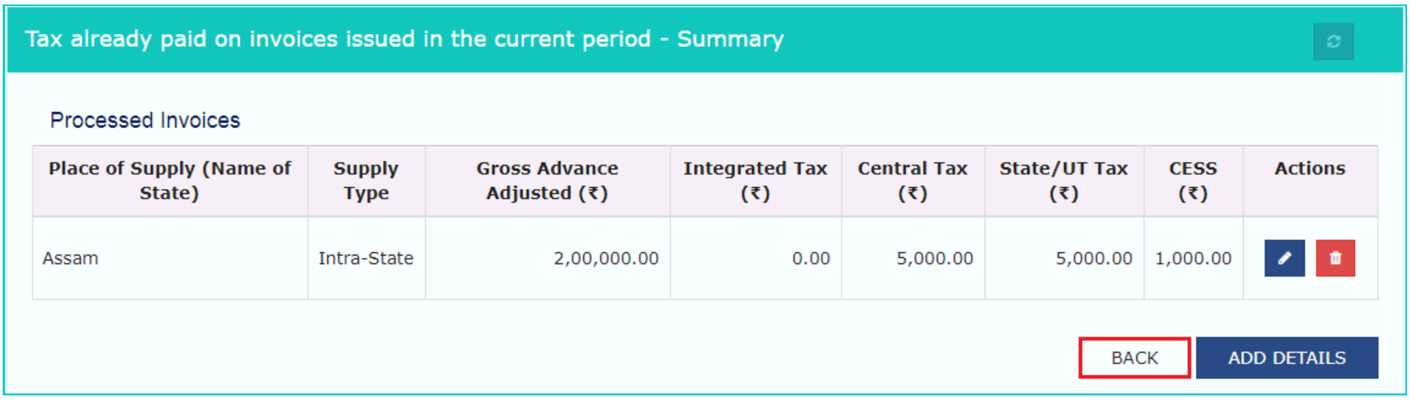




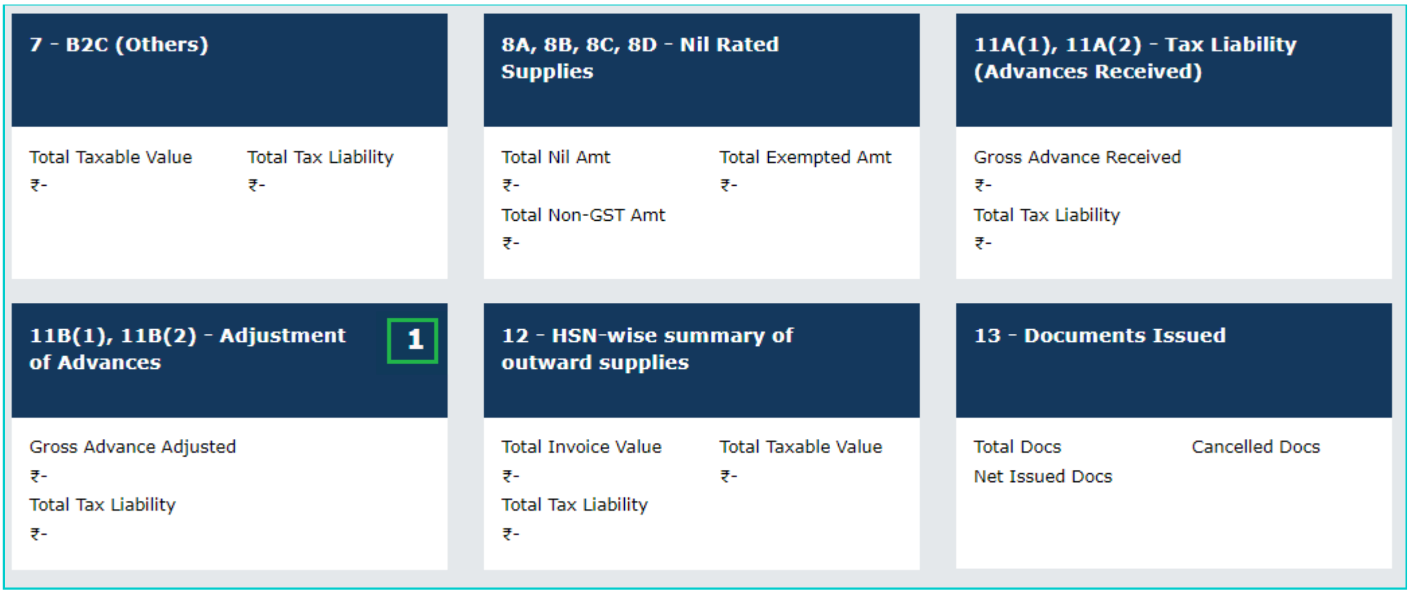
5. You can also **Edit/Delete** the added invoices (under Actions tab).



6. Click the **BACK** button to go back to the GSTR-1 page.



You will be directed to the GSTR-1 landing page and the **Adjustment of Advances** tile in GSTR-1 will reflect the number of line items added.



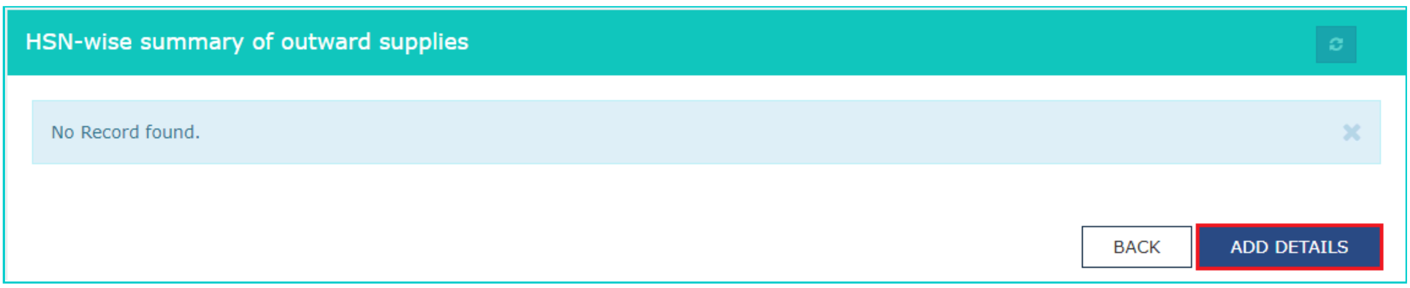
12 - HSN-wise-summary of outward supplies:

To furnish the **HSN-wise summary** of outward supplies and rate wise along with quantitative details, perform the following steps:

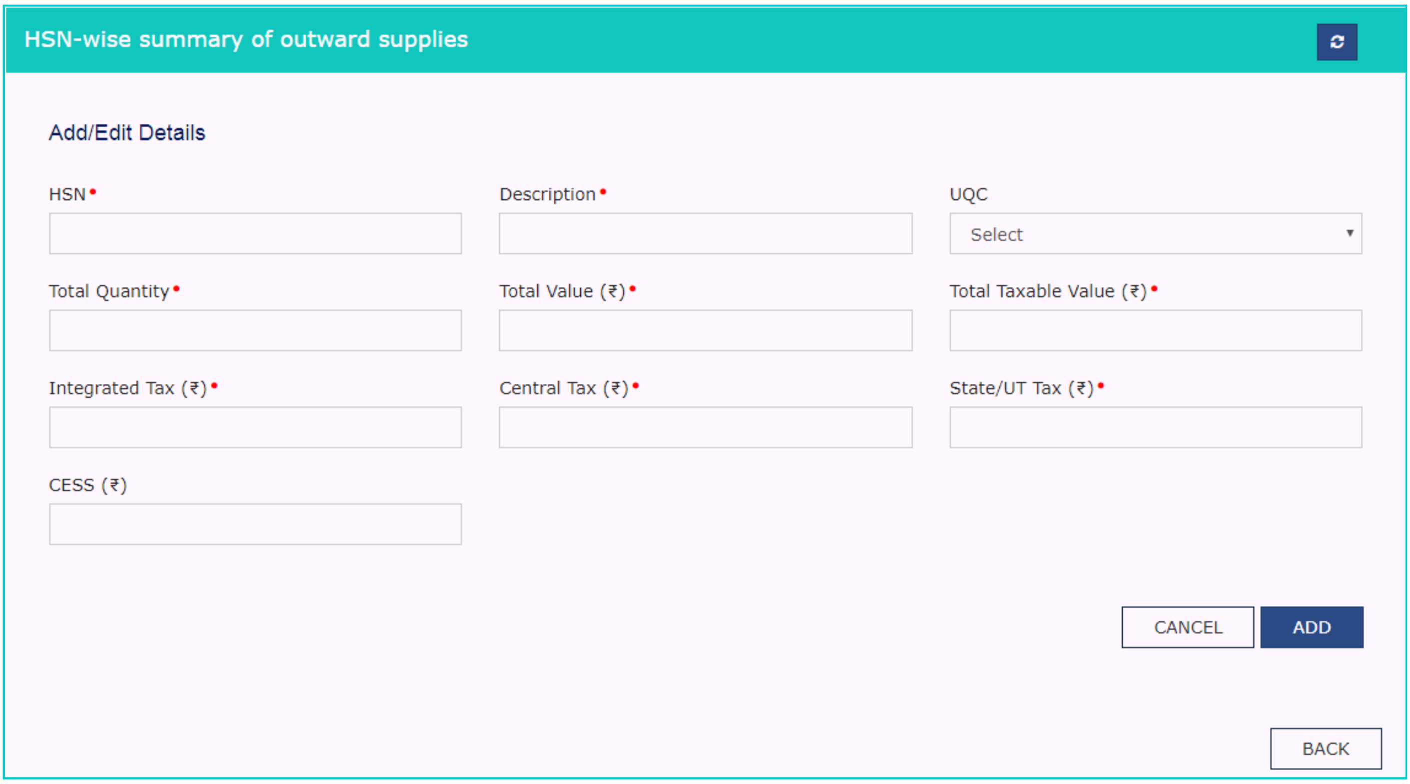
Note: This field is applicable only if Annual turnover is more than 1.5 cr.

1. Click the **HSN-wise summary of outward supplies** tile to furnish the summarized details of all outward supplies HSN-wise along with quantitative details.

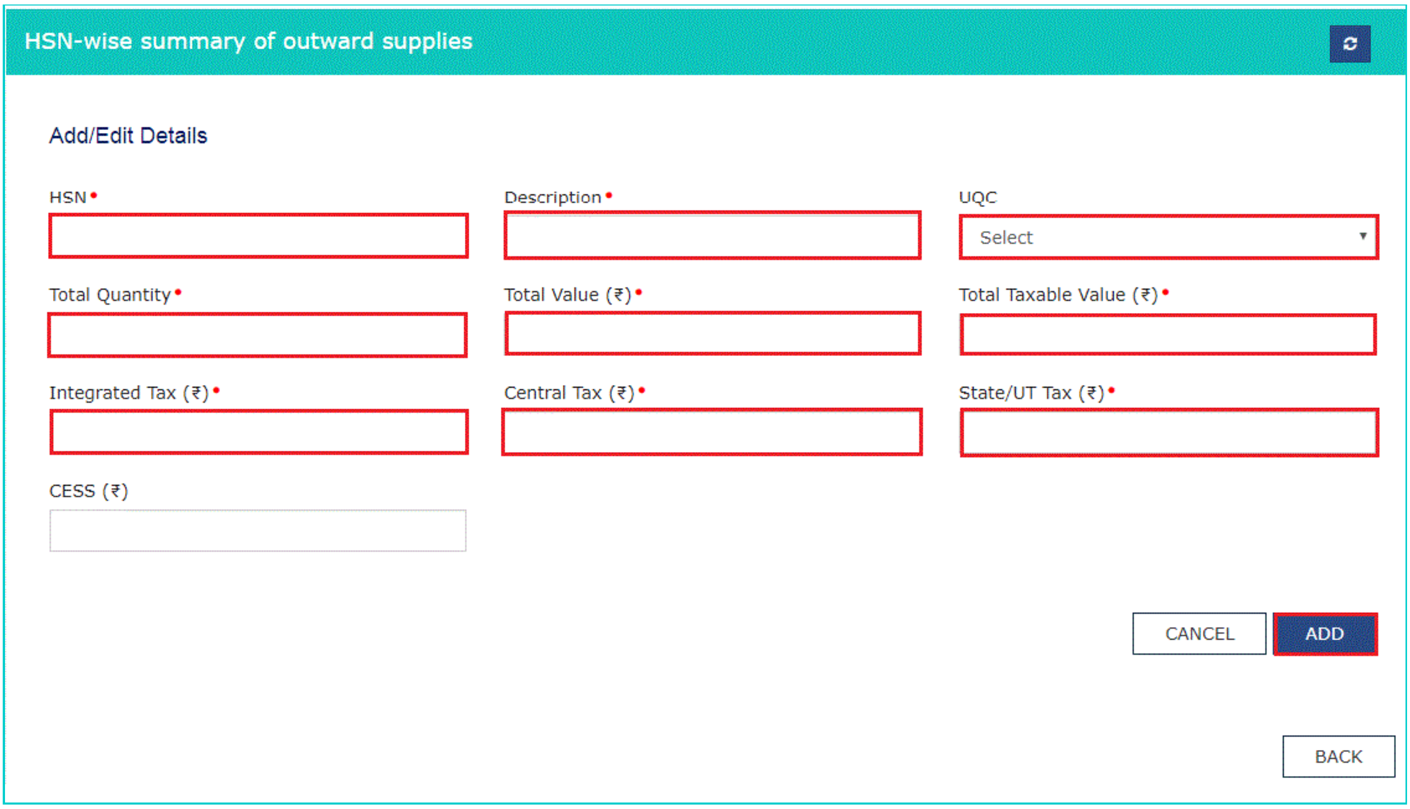
2. The **HSN-wise summary of outward supplies– Summary** page is displayed. Click the **ADD DETAILS** button to add details for invoices issued in the current period on which tax has already been paid.



3. The **HSN summary of outward supplies – Add/Edit Details** page is displayed.



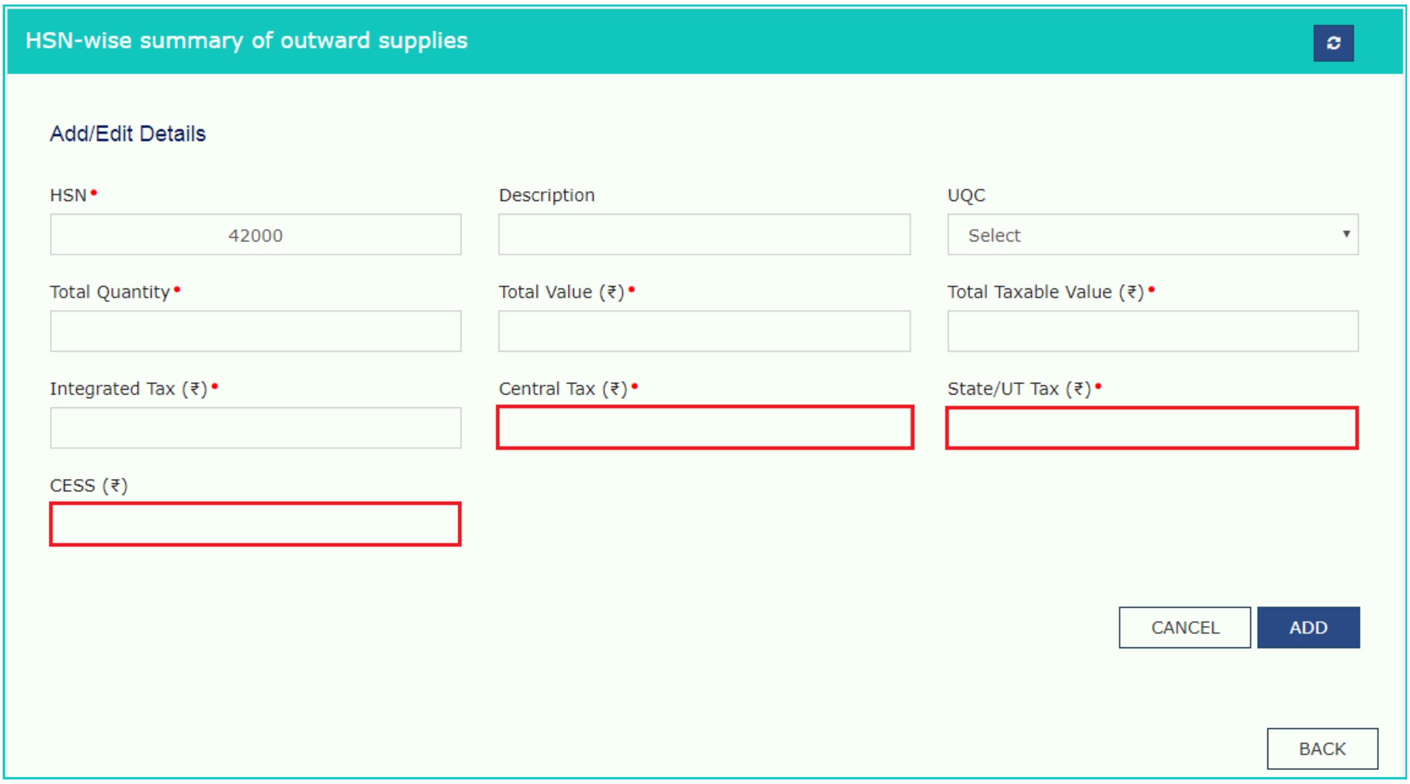
4. In the **HSN** field, enter the applicable provision of reporting HSN code of the outward supplied.
5. In the **Description** field, enter the description. (Either HSN or Description should be mandatorily entered)
6. In the **UQC** field, select UQC.
7. In the **Total Quantity** field, enter the quantity.
8. In the **Total Value** field, enter the Total Value of the outward supply.
9. In the **Total Taxable Value** field, enter the Total Taxable Value of the outward supply.



In case of Intra-State transaction:

Notice, fields for **Central Tax, State/ UT Tax & CESS** will appear in the screen.

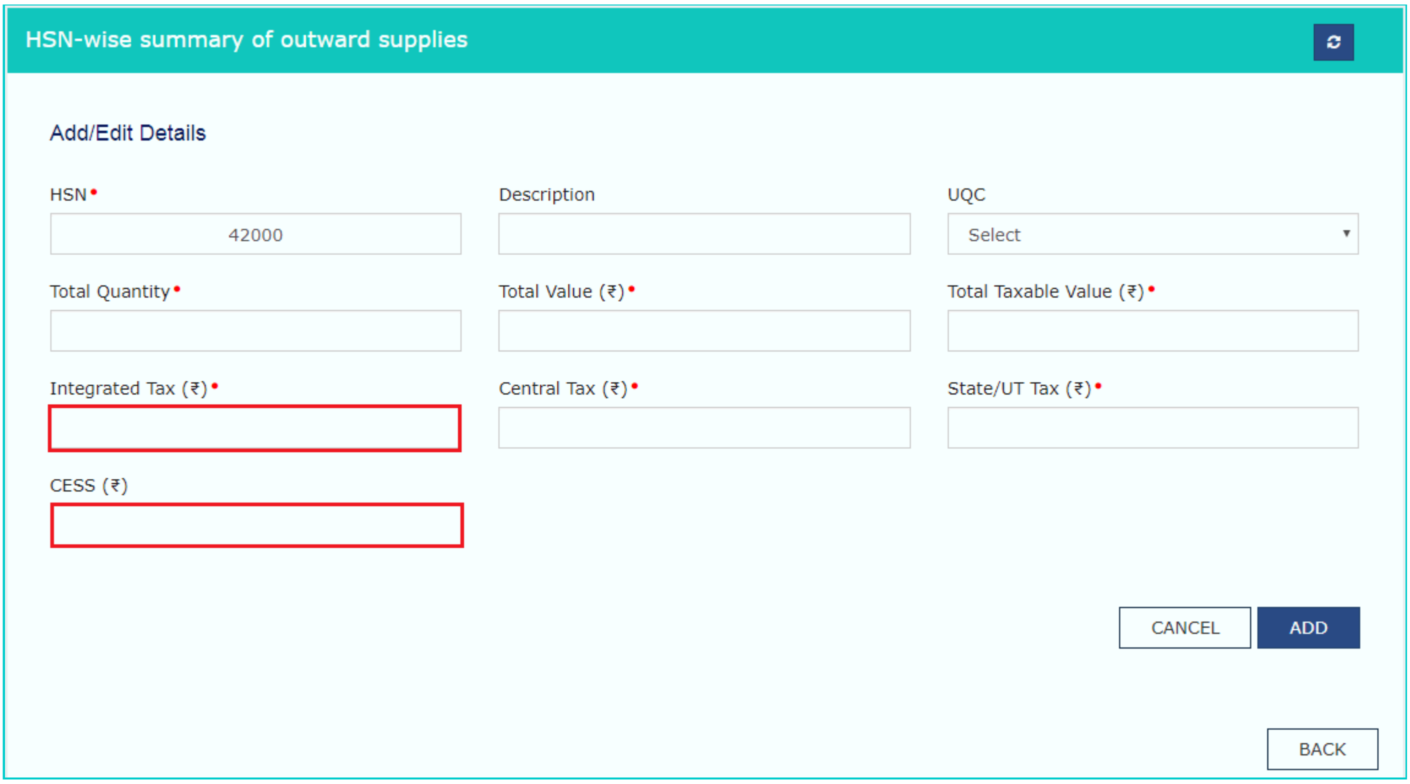
In the **Central TAX, State Tax and CESS** field, enter the **Central TAX, State Tax and CESS** amount.



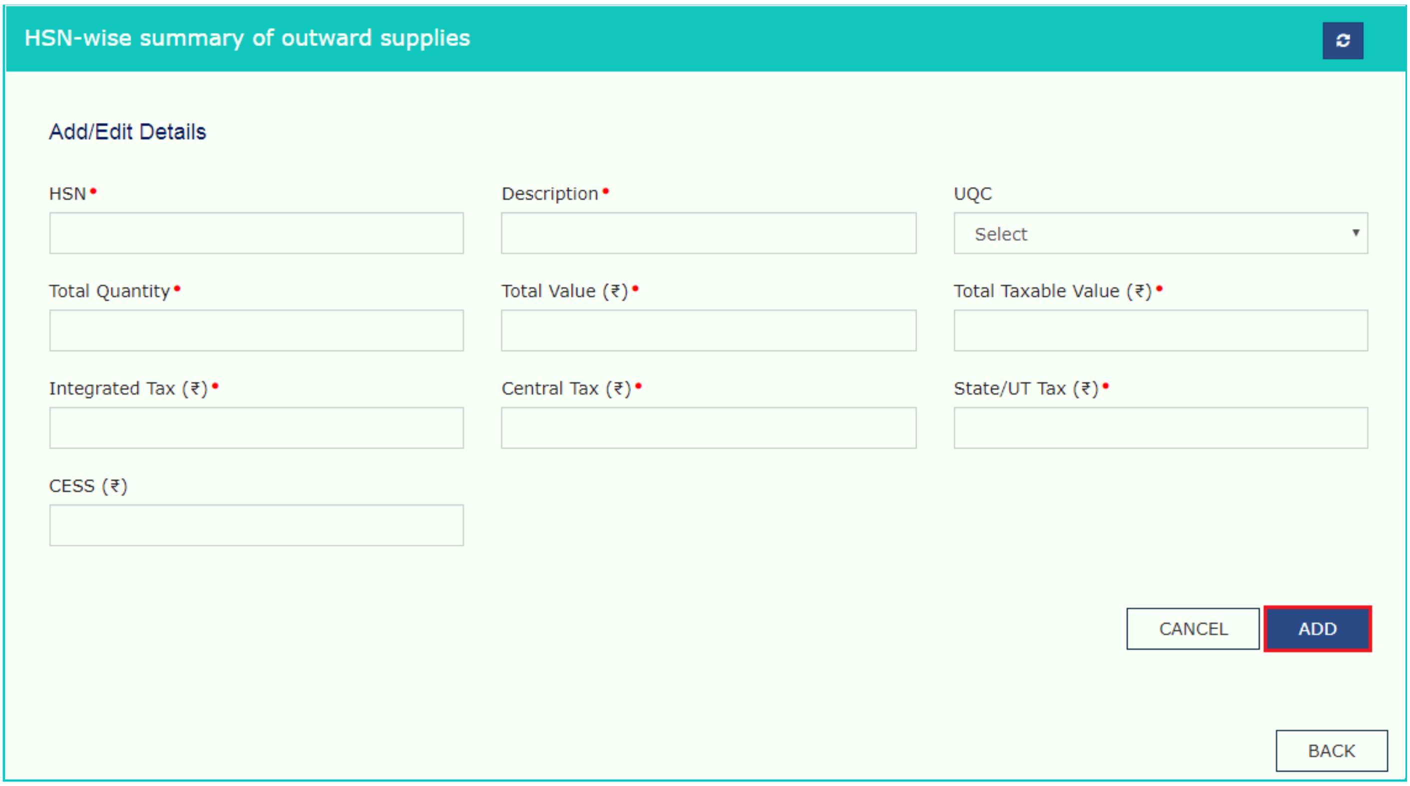
In case of Inter-State transaction:

Notice, fields for **Integrated Tax & CESS** will appear in the screen.

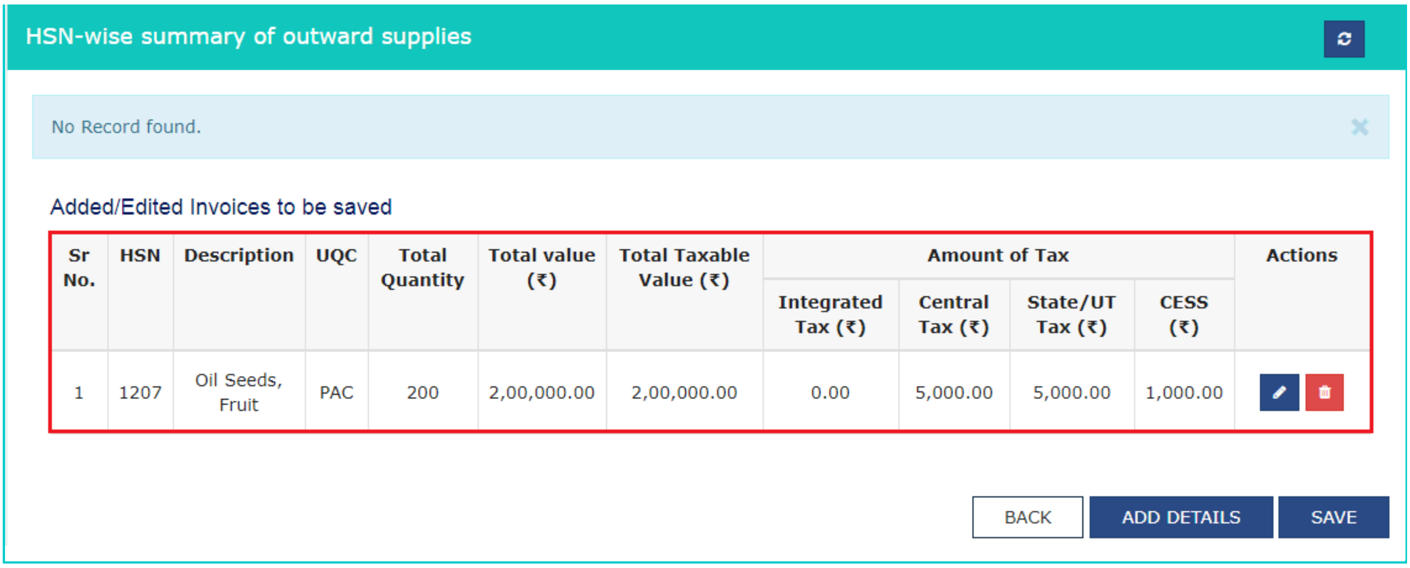
In the **Integrated Tax and CESS** field, enter the **Integrated Tax and CESS** amount.



10. Click the **ADD** button.

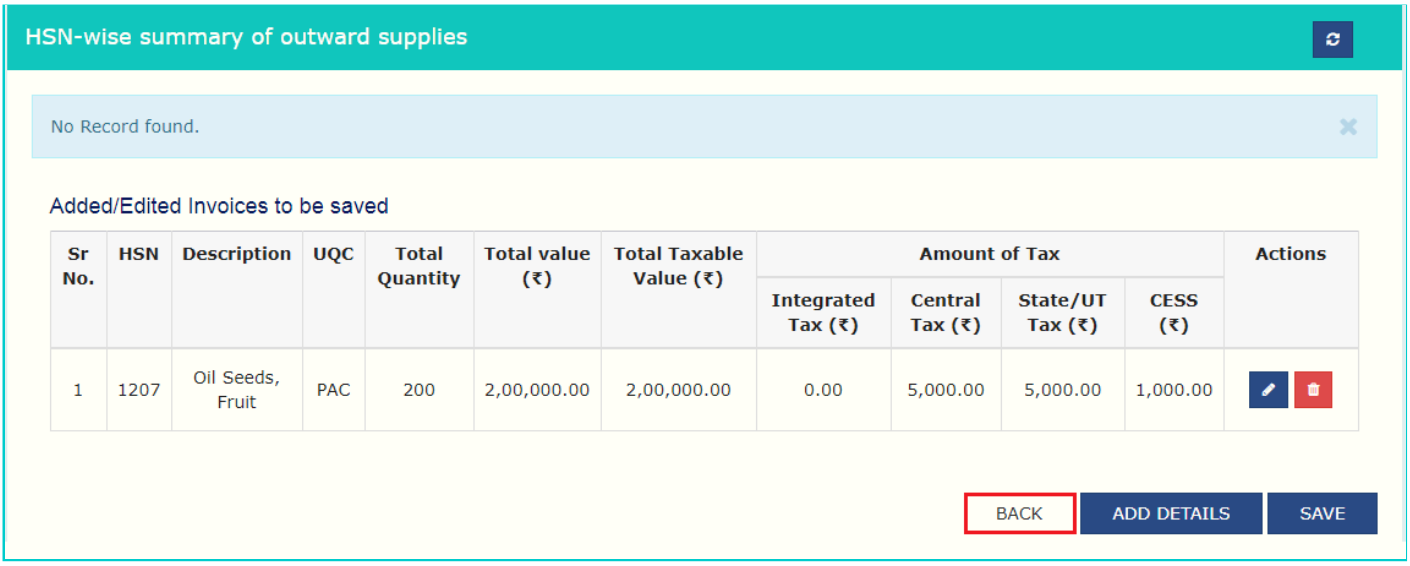


11. You will be directed to **Added/Edited** line iems to be saved page and a message is displayed that **Request accepted successfully**.



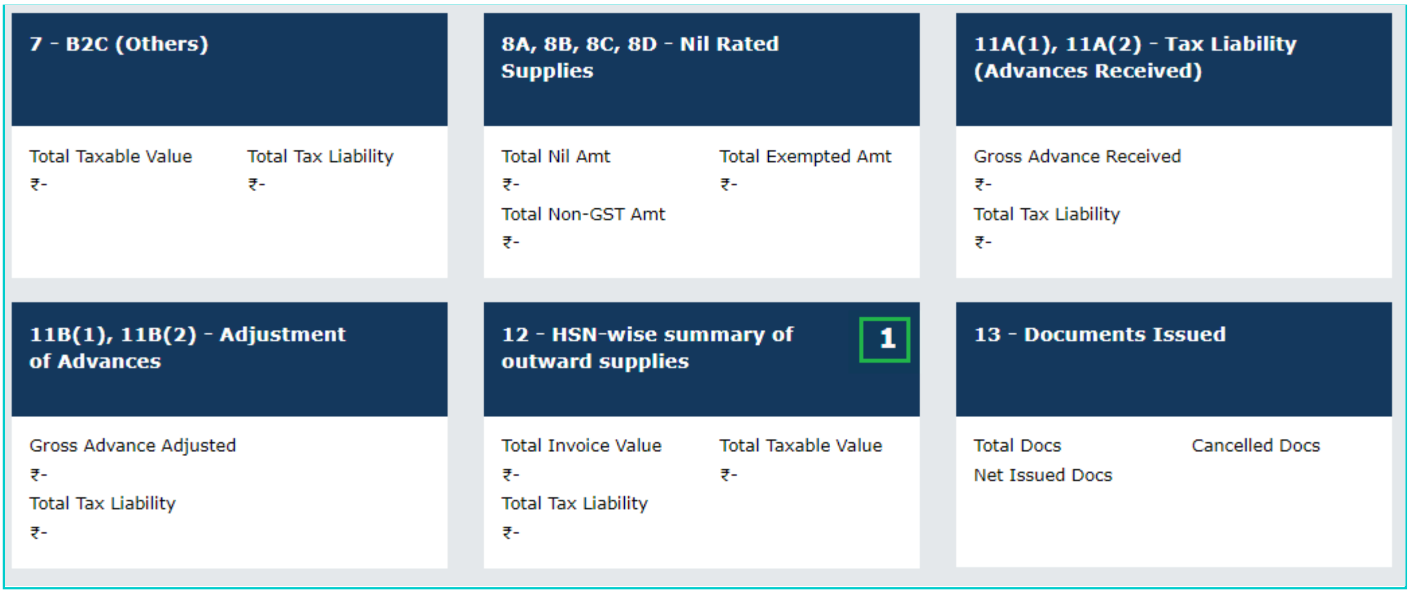
Sr No.	HSN	Description	UQC	Total Quantity	Total value (₹)	Total Taxable Value (₹)	Amount of Tax				Actions
							Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
1	1207	Oil Seeds, Fruit	PAC	200	2,00,000.00	2,00,000.00	0.00	5,000.00	5,000.00	1,000.00	

12. Click the **BACK** button to go back to the GSTR-1 page.



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	1207	Oil Seeds, Fruit	PAC	200	2,00,000.00	2,00,000.00	0.00	5,000.00	5,000.00	1,000.00	

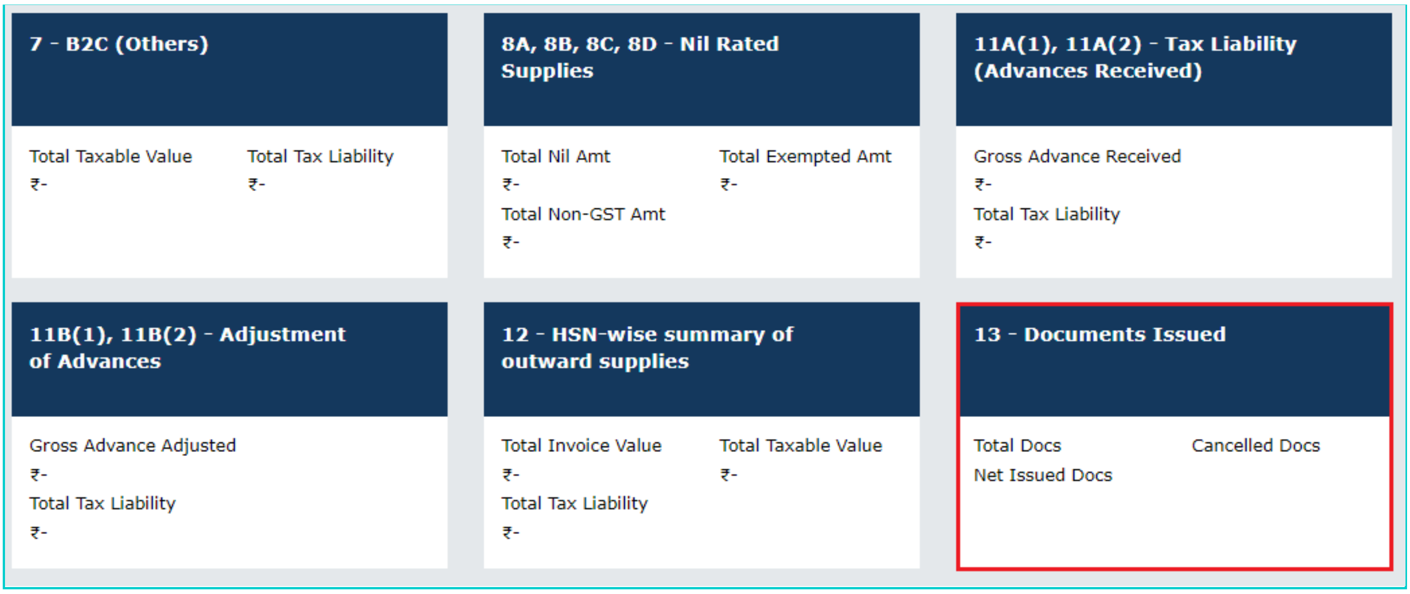
You will be directed to the GSTR-1 landing page and the **HSN summary of outward supplies** tile in GSTR-1 will be updated.



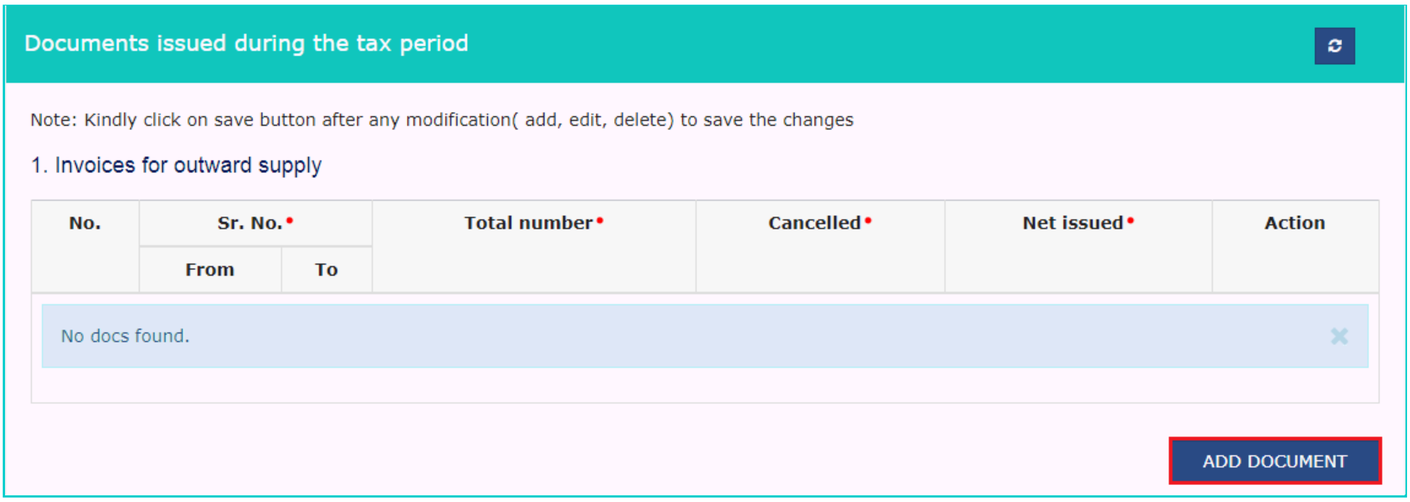
13 - Documents Issued:

To Upload the details of **Documents issued** perform the following steps.

1. Click the **Documents Issued** tile to add the details for document issued during the current tax period.



2. To update the document for **Invoices for outward supply**, Click on **Add Document**:



3. Add the details:

Documents issued during the tax period

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

1. Invoices for outward supply

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1	111	1114	6789	322	6467	
2						

ADD DOCUMENT

Similarly the documents for below categories can be added:

- **Invoices for inward supply from unregistered person**

2. Invoices for inward supply from unregistered person

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Revised Invoice**

3. Revised Invoice

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Debit Note**

4. Debit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Credit Note**

5. Credit Note

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Receipt voucher**

6. Receipt voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Payment Voucher**

7. Payment Voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Refund voucher**

8. Refund voucher

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Delivery Challan for job work**

9. Delivery Challan for job work

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Delivery Challan for supply on approval**

10. Delivery Challan for supply on approval

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Delivery Challan in case of liquid gas**

11. Delivery Challan in case of liquid gas

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

- **Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)**

12. Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
1						

ADD DOCUMENT

4. Click On **SAVE** at the end of the page:

12. Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)

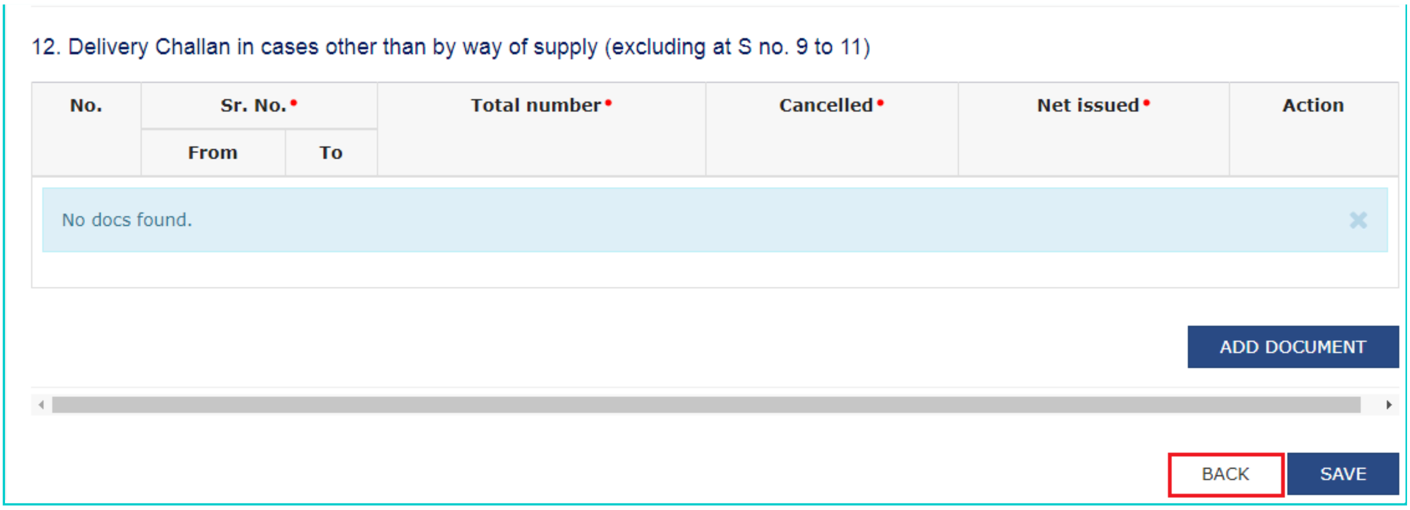
No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				

No docs found.

ADD DOCUMENT

BACK SAVE

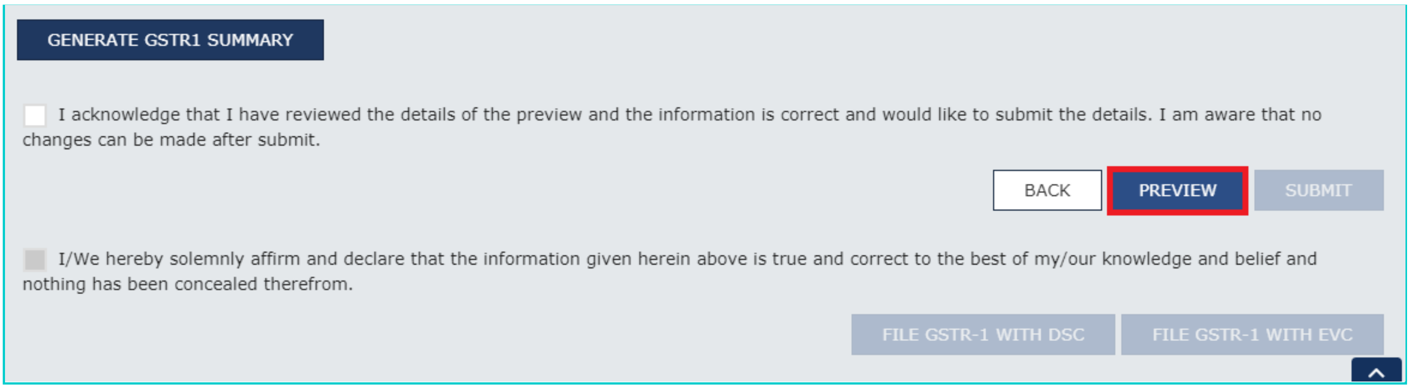
5. Click the **BACK** button to go back to the GSTR-1 page.



You will be directed to the GSTR-1 landing page and the **Documents Issued summary** tile in GSTR-1 will be updated.

4. Preview GSTR-1

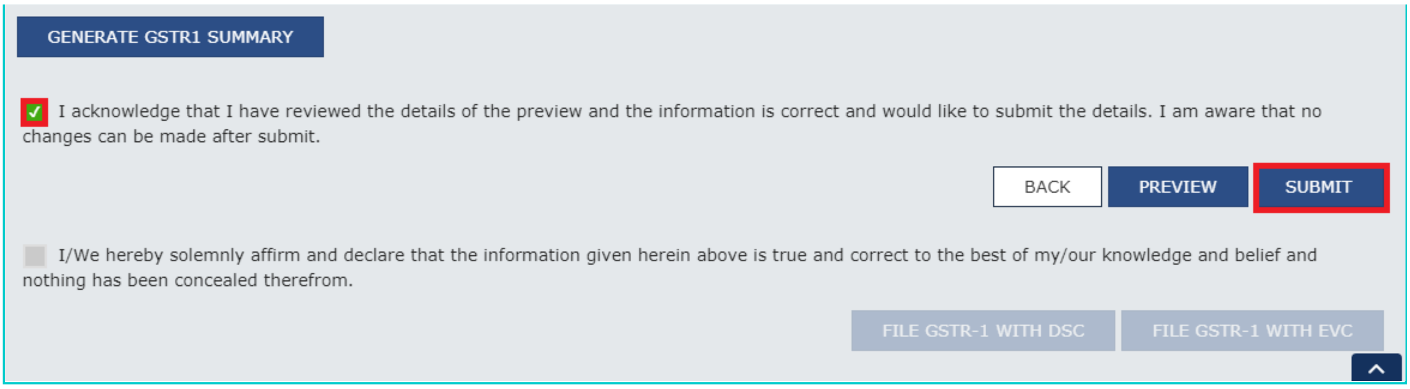
Once you have generated the GSTR-1 Summary to added invoices, click the **PREVIEW** button. This button will download the draft Summary page of your GSTR-1 for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections with patience before submitting the GSTR-1. The PDF file generated would bear watermark of draft as the details are yet to be submitted.



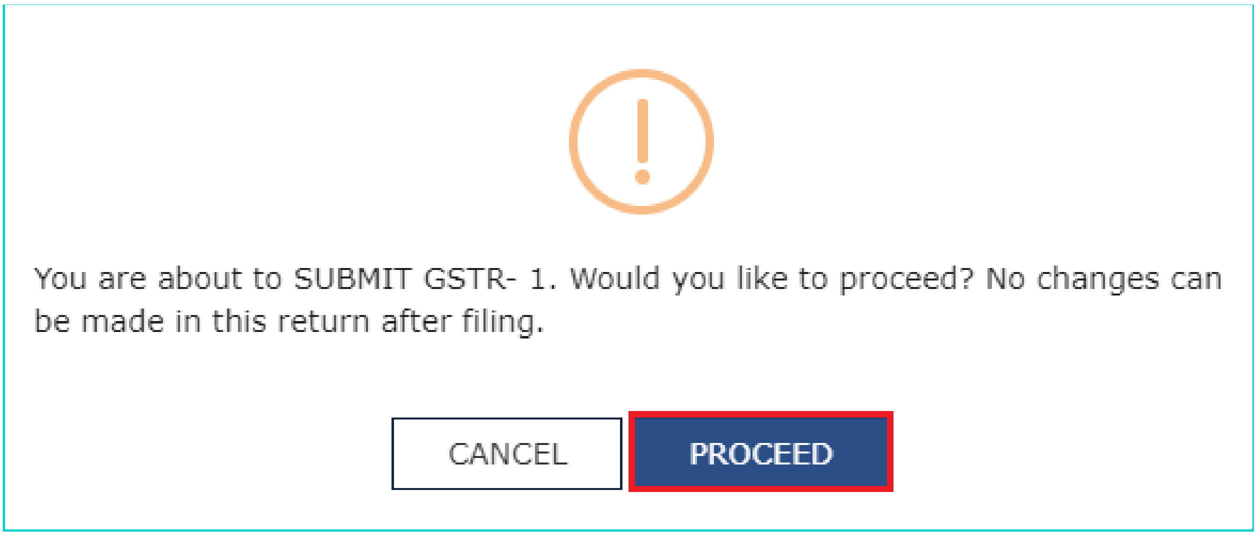
5. Acknowledge and Submit GSTR-1 to freeze data

1. Select the acknowledgement checkbox stating that you have reviewed the details of preview and the information furnished is correct and are aware that no changes can be made after submit. Once you click the acknowledgement, the **SUBMIT** button will be enabled.
2. Click the **SUBMIT** button in the landing page to submit GSTR-1.

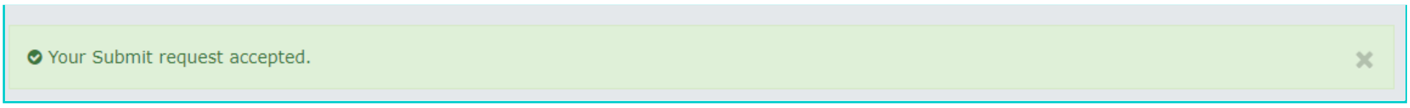
Note: The submit button will freeze the invoices uploaded in the GSTR-1 for that particular month. You will be not able to upload any further invoices for that month. In case you have missed adding any invoice, you can upload those invoices in the next month or you can wait for receiver to add it in receiver GSTR-2.



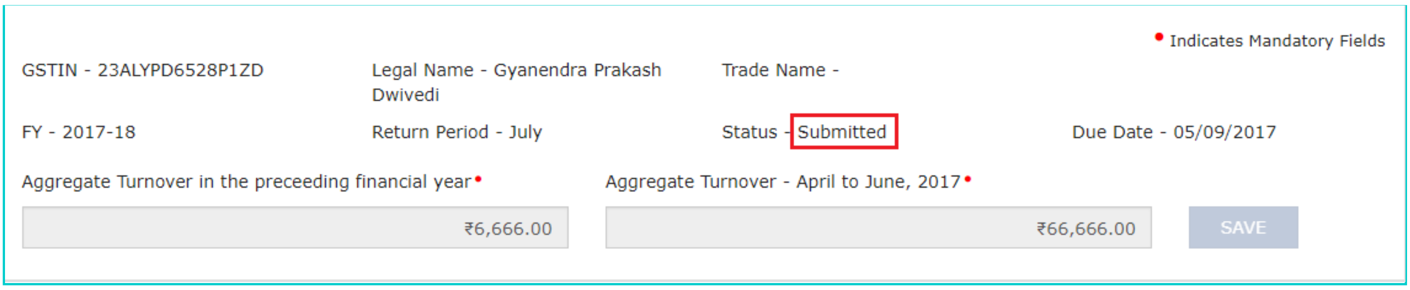
3. Click the **PROCEED** button.



A success message is displayed.



4. Refresh the page and the status of GSTR-1 changes to Submitted after the submission of GSTR-1.
5. Click the **PREVIEW** button again, to download the submitted GSTR-1 in PDF format. The PDF file generated would now bear watermark of final.



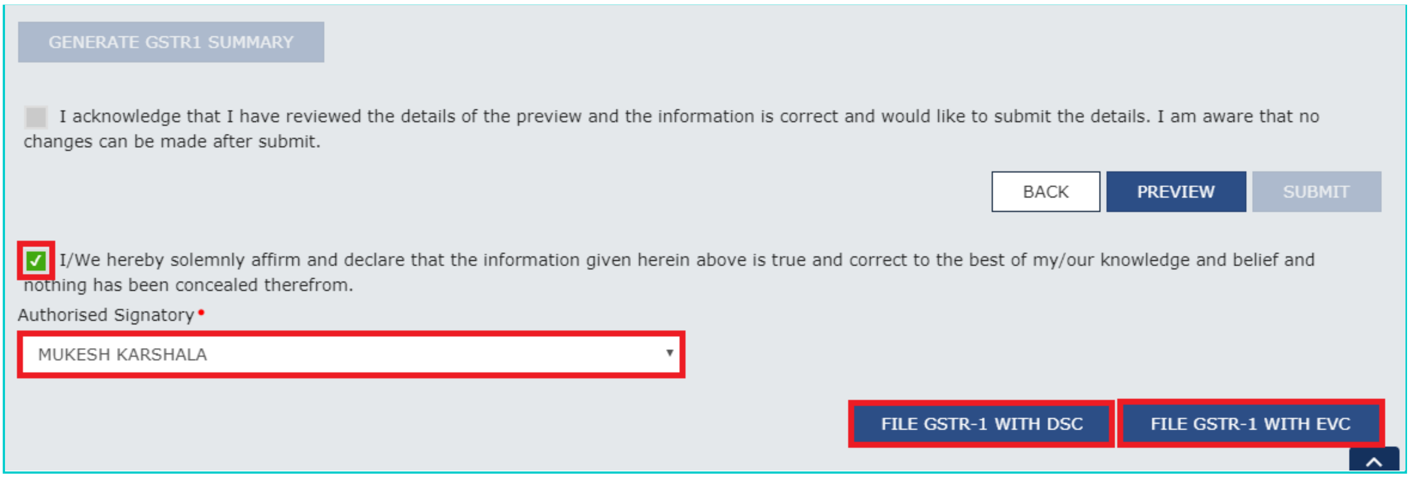
6. File GSTR-1 with DSC/ EVC

1. Select the **Declaration** checkbox.
2. In the **Authorised Signatory** drop-down list, select the authorized signatory. This will enable the two buttons -

FILE GSTR-1 WITH DSC or **FILE GSTR-1 WITH EVC**.

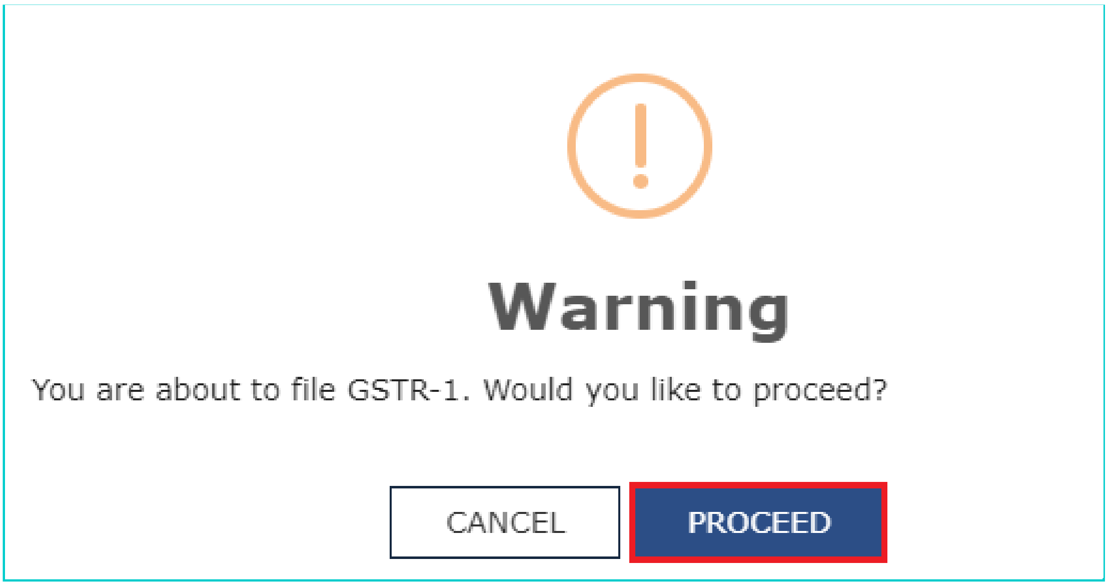
3. Click the **FILE GSTR-1 WITH DSC** or **FILE GSTR-1 WITH EVC** button to file GSTR-1.

Note: On filing of the GSTR-1, notification through e-mail and SMS is sent to the Authorized Signatory.



FILE WITH DSC:

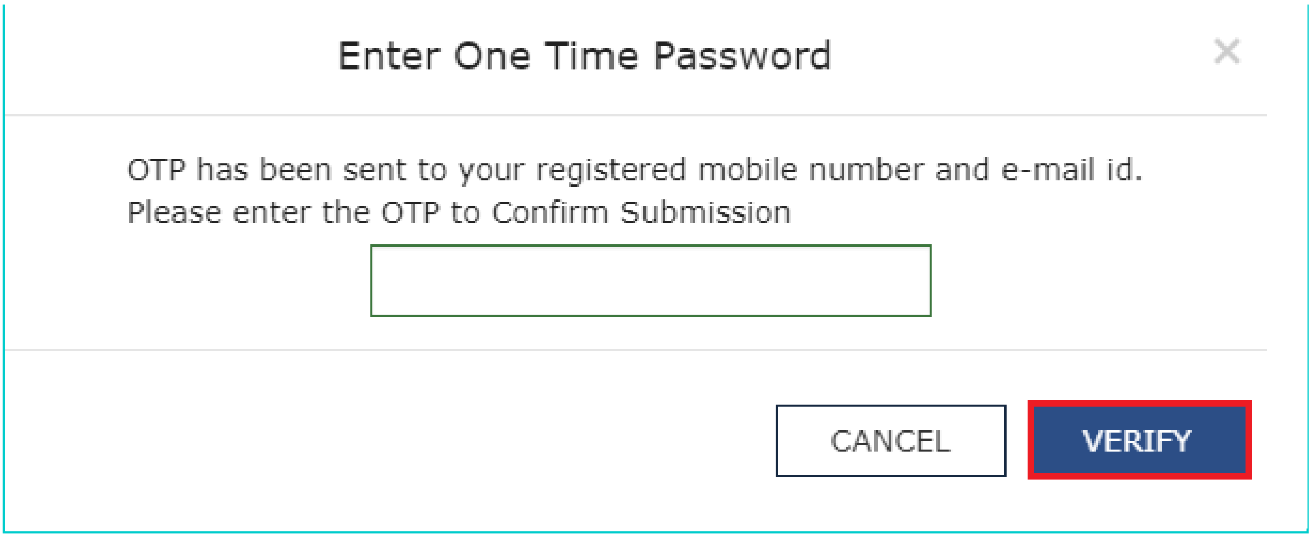
a. Click the **PROCEED** button.



b. Select the certificate and click the **SIGN** button.

FILE WITH EVC:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.



4. The success message is displayed. Click the **OK** button.
5. Scroll down the page and click the **Back** button.
6. The **File Returns** page is displayed. Select the **Financial Year** & **Return Filing Period** (Month) for which you want to view the return from the drop-down list.
7. Click the **SEARCH** button.

Status of the GSTR-1 return changes to "Filed".