

GSTR - 1

The **GSTR 1** form is a return form for the regular taxpayers who have to **file** details of outward supplies on every 11th of next month for those who cross the turnover more than 1.5 crores annually. The taxpayers who are under the threshold limit to 1.5 crores **may** have to **file quarterly** return.

31st October	GSTR-1 (Quarterly)	July – September	Summary of outward supplies where the annual turnover is up to Rs 1.5 crore.
3rd Aug	GSTR-1 (Quarterly)	Apr'20-Jun'20	Summary of outward supplies where the annual turnover is up to Rs 1.5 crore.
5th Aug	GSTR-1 (Monthly)	June'20	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore.
11th Aug	GSTR-1 (Monthly)	July'20	Summary of outward supplies where the annual turnover exceeds Rs 1.5 crore.
17th May	GSTR-1 (Quarterly)	January – March 2020	Summary of outward supplies where the annual turnover is up to Rs 1.5 crore.
31st January 2020	GSTR-1 (Quarterly)	October – December 2019	Summary of outward supplies where the annual turnover is up to Rs 1.5 crore.

Processing of GSTR -1 is totally same for both quarterly and monthly. Any business which has registered in GST, must file GSTR -1 whether there is any transaction or not. GST return filing is mandatory, otherwise late fee is bound to befall us.

Return Dashboard – Financial year – Select 2019-20 -- Return Filing Period – Select March – Click on SEARCH.

If someone incorrectly files GST return monthly instead of quarterly or vice versa, one can 'EDIT' it from quarterly to monthly or in the opposite, if he has not chosen any return and uploaded it, otherwise this EDIT option would not available for whole year till April in the next FY.

Here are the steps to edit the preference:

1. Visit **GST** Portal. Login to **GST** Portal.
2. On the 'File Returns' view. Select the Financial Year and Period.
3. Click on the 'EDIT' button to change the filing preference. Select the option and click on 'SUBMIT'

After 'SEARCH' – Go down the new screen – Details of Outward Supply of Goods and Services – If total number of invoices is more than 500 then we need to download OFFLINE UTILITY to upload each one of the invoices --- Click on PREPARE ONLINE -- Now I am in GSTR-1 Dashboard -- There are available 19 tables where we need to feed data but only to those of relevant tables – If I have nil

return filing then go down the screen – Click on GENERATE GSTR-1 SUMMARY – After that click on the checkbox of Acknowledgement statement – Click on SUBMIT – After one or two minute, the tab of FILE RETURN gets activated – Click on it.

First Table – B2B – (If I have EWB less than 50 numbers, I can click on IMPORT EWB – All the EWB will be displayed and taxpayer can select the invoice for import in GSTR -1. After successful import these invoices will be saved in GSTR -1. If taxpayer has more than 50 but less than 500 invoices, that are required to be downloaded in CSV format. For more than 500 EWB taxpayer will get a download option with all EWB in a zip file format.)

If I have sold to a registered person then click on B2B – ADD DETAILS –

‘SUPPLIES COVERED UNDER SECTION 7 OF IGST’ – This option should be unchecked for Interstate supply.

Receiver GSTIN/UIN -- 19AABCV0463C1ZM – Receiver’s Name – Automatic – POS (Place of Supply) – Automatic – Invoice Number – 143 Invoice Date – Type – Total Invoice Value – Taxable + GST amount

Supply type – Interstate/Intrastate, Supply attract reverse charge --- Check on it if I have purchased through RCM.

Scroll down the screen –

Rate	Taxable Value (IGST/CGST-SGST)	Amount of Tax
0%		
0.1%		
...		
18%	10000	1800 (Auto calculation) -- SAVE – ADD DETAILS

Add another invoice – SAVE – BACK – But generally total value or total tax liability is not displayed on Table 4 instantly, it takes time even for one or two days. So, we should not upload GSTR – 1 in the last date.

B2C – Large Invoices –

Invoices for Taxable outward supplies to consumers where

a)The place of supply is outside the state where the supplier is registered and

b)The total invoice value is more that Rs 2,50,000

Here no option available for GSTIN, because person is URD – POS – Place of Supply – Invoice Number – Invoice Date – Supply Type – Total Invoice Value – Below give the tax rate, Taxable amount and Tax amount gets calculated – SAVE and BACK.

9B – Debit Note/Credit Note (Registered) –Purchase/ Sales Return (Original invoice number is compulsory)

9B – Debit/Credit Note (Unregistered Person)

6A – Export Invoice – Invoice Number, Date, Port Code, Shipping bill number, Shipping bill date/Export Date, Total invoice value, Supply type – Interstate, GST Payment – With Payment of Tax/ Without Payment of Tax – Give tax rate, taxable value – SAVE and BACK

9A - Amended B2B Invoices (for 4th number table) – Financial Year – 19 -20, Invoice No: -- type the invoice no. under which rectification is needed.

B2C small Invoices - **Supplies made to consumers and unregistered persons of the following nature**

a) Intra-State: any value

b) Inter-State: Invoice value Rs 2.5 lakh or less

11A – Advance Received – No tax invoice is applicable here, only receipt voucher. Entries are to be determined state wise. Select the State. Calculate total taxable value and total tax amount to be auto calculated.

11B – Adjustment of Advance – Adjustment can be done for same or different months.

Suppose, I have received an advance receipt on 5th. I have produced the bill after the sale on 10th and on 12th rest of the payment is recovered.

12 – HSN Wise – We need to upload on the basis of HSN, suppose HSN is 1001, under this HSN total amount of taxable, quantity sold, UQC, total tax amount (Total IGST, CGST, SGST, CESS) to be uploaded.

13 – Document Issued – Under it, Outward supply invoices, Unregistered outward supply invoices, Revised invoice, Debit note, Credit Note segments are available.

From invoice number to To invoice number, Total invoices, cancelled, Net issued columns are available for each segment – SAVE – BACK.

11A – Amended Tax Liability (Advance Receipt)

11B – Amendment of Adjustment of Advance

10 – Amended B2C (Others)

I Acknowledge --- Generate GSTR -1 – SUBMIT – FILE RETURN.