

Attention taxpayers!

Don't wait for the last date, file GSTR-1, 2 and 3 within the prescribed period

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Kindly note that, the following are important points to be remembered in regards to filing of Form GSTR-1

I. Timelines

The regular Returns filing (GSTR-1, GSTR-2, and GSTR-3) deadline relaxed for July/August 2017. The Time period for filing returns (GSTR-1, GSTR-2, and GSTR-3) is given below.

Forms	For July 2017	For August 2017
GSTR-1	1 st - 10 th September	Up to 5 th October 2017
GSTR-2	11 th -25 th September	6 th -10 th October 2017
GSTR-3	Up to 30 th September	Up to 15 th October

Please note that

- a. Supplier Tax Payer will **not be able to** Upload Invoices or Submit Form GSTR1, for the month of July, 2017, during the period of filing of Form GSTR-2 of July, 2017, viz. 11th to 25th September, 2017.
- b. Therefore it is necessary that supplier taxpayers files his Form GSTR 1 for the month of July, 2017, using EVC or DSC (mandatory for companies, LLPs and FLLPs etc.), to avoid late fees payment by 10th September, 2017.
- c. If supplier taxpayer does not submits his Form GSTR 1 of July , by 10th September 2017 and if these invoices are uploaded/added by his receiver tax payer in his Form GSTR 2, then
 - i. Supplier taxpayer will be required to necessarily take action on (Accept or Reject), the invoices uploaded by Receiver taxpayer.
 - ii. Supplier will **not be able to Edit or Modify** Receiver taxpayer uploaded invoices.
 - iii. Further the same invoices uploaded, but not filed by the supplier taxpayer in his Form GSTR 1, will be **marked as invalid**.

II. Who should file Form GSTR- 1

1. GSTR-1 to be filed mandatorily by all normal and casual registered tax payers.
2. GSTR 1 needs to be filed even if there is no business activity (Nil Return) during a given tax period.

III. Who should not file Form GSTR -1?

1. Taxpayer opted for Composition scheme
2. Input Service Distributor (ISD)
3. Non-Resident taxable person
4. Tax Deductor at Source
5. Tax Collector at Source
6. Taxpayer Covered under Online Information and Database Access or Retrieval (OIDAR)

IV. Pre-conditions for filing of Form GSTR 1

1. The receiver taxpayer should be a Registered Normal Dealer and should have an active GSTIN.
2. Supplier taxpayer should have valid login credentials (i.e., User ID and password).
3. Supplier taxpayer should have valid and non-expired/unrevoked digital signature certificate (DSC)(in case of companies, LLPs and FLLPs etc.) or EVC (for remaining Taxpayers)

V. Steps in filing Form GSTR 1

1. **Login>GST portal > Services > Returns > Returns Dashboard**
2. Select the financial year and tax period for which GSTR 1 needs to be filed and click SEARCH
3. Select GSTR 1 tile and click on PREPARE ONLINE or PREPARE OFFLINE
4. Fill in the data in respective section
5. Generate summary of GSTR 1
6. Click submit to validate data. No changes can be made in Form GSTR 1 once data is submitted
7. File GSTR 1 using DSC (in case of companies, LLPs and FLLPs etc.) or EVC
8. An Application Reference Number (ARN) is generated and SMS and mail is sent to the Taxpayer

VI. Methods of filing Form GSTR 1: The Form GSTR-1 can be filed by any of the following methods:

a) Upload of invoices online: If the taxpayer has limited number of entries, he can directly enter the details on the GST portal. He needs to log in to the GST portal using his user ID and password and navigate to the return dashboard page where he can click on prepare online tab available on GSTR 1 tile to prepare his return online.

b) Preparation of Form GSTR 1 using Off-line tool: Excel based offline tool is also provided at <https://www.gst.gov.in/download/returns> . This can be downloaded and installed on the taxpayer's computer to prepare the return in an offline mode using excel without connecting to internet. The benefits and main features of offline tool (mentioned above) are:

- Can fill in invoices data up to 19, 000 line items using excel utility in offline mode.
- Using offline tool, taxpayer can upload their invoices in Form GSTR 1, more than once, at any time during the day/week/month.
- The invoices uploaded in Form GSTR 1 by supplier will be auto populated in GSTR 2A of the receiver and will be available for view to the receiver.
- Where invoices are more than 500, it will not be available for viewing online to the tax payers. However, they can download it using offline tool and later on upload after edit.

c) Filing of Form GSTR 1 Through GSPs: Taxpayers having very large number of invoices can directly furnish details of Form GSTR 1 to GST System using their accounting applications if they use the services of the GST Suvidha Providers to connect to the GST system through a secured MPLS network connectivity.

VII. Salient Features of Form GSTR-1:

1. Supplier taxpayers (Normal and Casual) are required to file GSTR 1 return (Statement of outward Supplies) on a monthly basis

2. Information to be uploaded in GSTR-1 statement can be broadly divided in two groups.

- a. Group I: The B2B Invoice Details of Supplies to registered person, B2C Invoice details of Interstate Supplies with invoice value more than Rs 2.5 lacs per invoice, exports details, credit debit notes related to B2B, B2C and Export invoices for which invoice wise details are to be provided and amendment of earlier furnished invoices and credit/debit notes
- b. Group II: Group summary information for whole month is to be reported for B2Cs details of supplies to consumers within the state and inter-state supplies of value less than Rs. 2.5 lacs per invoice, details of advances received and adjusted, NIL rated, Exempt and non-taxable supplies, details of documents like invoice, challans etc. Issued during the month and amendments of above information having impact on tax liabilities.

VIII. **Late fees for not filing GSTR 1 by the due Date (as per CGST Act):** Late fees of Rs 100/- for every day during which such failure continues subject to maximum of Rs 5000/- , (fees as per SGST Act will be charged separately as per respective SGST Act).

IX. So please don't wait till the last date to act for accept/reject/modify or keep pending of invoices received from Suppliers who have filed GSTR 1. You can accept/reject/modify or keep pending invoices during 11th September to 25th September 2017 on daily or weekly basis at your convenience. There is a Help Section on GST Common Portal for any further assistance or click on the link <https://www.gst.gov.in/help/helpmodules/>.

X. For assistance please contact us at Email helpdesk@gst.gov.in or Call at Helpdesk on 0120-4888999