

Improvements in GSTR-1 – Phase-II

1. The statement of outward supplies in FORM GSTR-1 is to be furnished by all normal taxpayers on a monthly or quarterly basis, as applicable. Quarterly GSTR-1 filers have also been provided with an *optional* Invoice Furnishing Facility (IFF) for reporting their outward supplies to registered persons (B2B supplies) in the first two months of the quarter. Continuous enhancements & technology improvements in GSTR-1/IFF have been made from time to time to enhance the performance & user-experience of GSTR-1/IFF, which has led to improvements in Summary Generation process, quicker response time, and enhanced user-experience for the taxpayers.
2. The previous phase of GSTR-1/IFF enhancement was deployed on the GST Portal in November 2021. In that phase, new features like the revamped dashboard, enhanced B2B tables, and information regarding table/tile documents count were provided. In continuation to the same, the next Phase of the GSTR-1/IFF improvements would be implemented shortly on the GST Portal, details of which are discussed as below.
3. GSTR-1/IFF can be viewed as usual by navigating from:

Returns Dashboard > Selection of Period > Details of outward supplies of goods or services GSTR-1 > Prepare Online.

The following enhancements are being done in this phase of the GSTR-1/IFF improvement :

- i.) **Removal of ‘Submit’ button before filing:** Earlier there was a two step filing of GSTR-1/IFF. Taxpayers first clicked on the ‘Submit’ button and then clicked on the ‘File’ button to file the GSTR-1/IFF through DSC or EVC. No change in the data entered was allowed after pressing the ‘Submit’ button (post submission of GSTR-1/IFF). In this phase of GSTR-1 enhancement, the ‘Submit’ button now will be removed from GSTR-1/IFF, and taxpayers will now have the flexibility to add or modify records till the Filing is completed by pressing the ‘File Statement’ button. Thus the two step filing process will now be a single step filing process.
- ii.) **Consolidated Summary:** Taxpayers will now be shown a table-wise consolidated summary before actual filing of GSTR-1/IFF. This consolidated summary will have a detailed & table-wise summary of the records added by the taxpayers. This will provide a complete overview of the records added in GSTR-1/IFF before actual filing.
- iii.) **Recipient wise summary:** The consolidated summary page will also provide recipient-wise summary, containing the total value of the supplies & the total tax involved in such supplies. This summary will be made available in all cases where the recipient count is upto one hundred, which will cover more than 90 percent of the taxpayers. Viewing for more than one hundred recipients on the screen not being user friendly, and having technical constraints will be addressed in the next version of improvements. The recipient-wise summary will be made available with respect to the following tables of GSTR-1/IFF:

Table No.	Description
4A	B2B supplies
4B	Supplies attracting reverse charge
6B	SEZ supplies
6C	Deemed exports
9B	Credit/Debit notes

4. **Summary PDF:** Taxpayers can now view and download detailed summary of the GSTR-1/IFF in a new PDF format. The earlier format of the GSTR-1 summary was slightly different from the notified format, in which few tables of the notified format were clubbed together and made available to the users. The new summary format has been aligned with the notified format of GSTR-1. It will also contain the total outward supplies liability of the taxpayer (other than reverse charge), to be auto-populated in GSTR-3B.

notes - Amended credit notes) - Total							
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Net Differential amount (Amended Debit notes - Amended credit notes) - Total	6	Note	81,000.00	2,430.00			-1,
Unregistered Type							
10 - Amendment to taxable outward supplies to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)							
Net differential amount (Amended - Original)	2	Net Value	1,80,000.00	900.00	450.00	450.00	8,
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of Refund Vouchers)							
Total	3	Net Value	96,000.00	1,320.00	52.50	52.50	24,
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Ta Nos. 4, 5, 6 and 7							
Total	4	Net Value	2,59,000.00	981.25	675.00	675.00	16,
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2)							
Total	1	Net Value	90,000.00	9,00,000.00	0.00	0.00	80,
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2)							
Total	2	Net Value	1,80,000.00	967.50	0.00	0.00	9,
12 - HSN-wise summary of outward supplies							
Total	2	NA	16,000.00	16,000.00	15,000.00	7,800.00	7,
13 - Documents issued							
Net issued documents	1210	All Documents					
Total Liability (Outward supplies other than Reverse charge)			66,900.00	9,66,482.25	1,11,817.50	1,11,817.50	23,02,0

BACK
DOWNLOAD SUMMARY (PDF)
FILE STATEMENT

5. **Steps to file GSTR-1:** The existing filing steps of form GSTR-1/IFF shall be replaced with the following steps :
- i.) Click 'Generate Summary' button to generate the summary,
 - ii.) Click 'Proceed to File/Summary' button to view the final summary before filing and
 - iii.) Click 'File Statement' button to file GSTR-1/IFF.

- It may be noted that with the removal of **Submit** button in GSTR-1/IFF, the information uploaded in GSTR-1/IFF shall now freeze only upon clicking the **'File Statement'** button.
- Any document if it is added after the **Summary Generation**, then the summary will have to be generated again.
- In such cases, the **'Proceed to File/Summary'** button will change to **'Generate Summary'** button and taxpayer will have to click this **'Generate Summary'** button again before filing.

Further details regarding the new steps in the filing process are mentioned below :

- I. **Generate Summary:** Once the records are saved in GSTR-1/IFF, taxpayer shall be required to click on the new 'Generate Summary' button. System will acknowledge the request and taxpayer will then be required to refresh the GSTR-1/IFF dashboard page by clicking refresh icon at the top of page.

The screenshot displays the GSTR-1/IFF dashboard interface. At the top, there is a section titled 'ADD RECORD DETAILS' with an upward arrow. Below this, there are several record categories, each with a green checkmark and a count:

Record Category	Count
4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices	9
5A - B2C (Large) Invoices	2
6A - Exports Invoices	4
7 - B2C (Others)	2
8A, 8B, 8C, 8D - Nil Rated Supplies	1
9B - Credit / Debit Notes (Registered)	10
9B - Credit / Debit Notes (Unregistered)	6
11A(1), 11A(2) - Tax Liability (Advances Received)	3
11B(1), 11B(2) - Adjustment of Advances	4
12 - HSN-wise summary of outward supplies	2
13 - Documents Issued	2

Below the record details, there is a section titled 'AMEND RECORD DETAILS' with a downward arrow. A light blue informational box contains the following text: "1 The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system".

At the bottom, there is a section titled 'E-INVOICE DOWNLOAD HISTORY' with a downward arrow. Below this, there are four buttons: 'BACK', 'DOWNLOAD DETAILS FROM E-INVOICES (EXCEL)', 'RESET', and 'GENERATE SUMMARY'. The 'GENERATE SUMMARY' button is highlighted with a red border.

At the very bottom of the dashboard, there is a footer with the following text: "© 2018-19 Goods and Services Tax Network", "Site Last Updated on 28-12-2021", and "Designed & Developed by GSTN".

After successful generation of summary, taxpayer will see a new 'Proceed to File/Summary' button at the bottom of the GSTR-1/IFF page. In case any new record(s) are added after previous summary generation, the taxpayer will be required to click the 'Generate Summary' button again to get latest summary.

After this, the taxpayer will be navigated to the consolidated summary page containing table-wise summary of the total records added in GSTR-1 so far.

8A, 8B, 8C, 8D - Nil Rated Supplies ✓ 1	9B - Credit / Debit Notes (Registered) ✓ 10	9B - Credit / Debit Notes (Unregistered) ✓ 6	11A(1), 11A(2) - Tax Liability (Advances Received) ✓ 3
11B(1), 11B(2) - Adjustment of Advances ✓ 4	12 - HSN-wise summary of outward supplies ✓ 2	13 - Documents Issued ✓ 2	

AMEND RECORD DETAILS

9A - Amended B2B Invoices ✓ 9	9A - Amended B2C (Large) Invoices ✓ 2	9A - Amended Exports Invoices ✓ 4	9C - Amended Credit/Debit Notes (Registered) ✓ 10
9C - Amended Credit/Debit Notes (Unregistered) ✓ 6	10 - Amended B2C(Others) ✓ 2	11A - Amended Tax Liability (Advances Received) ✓ 1	11B - Amendment of Adjustment of Advances ✓ 2

! The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

E-INVOICE DOWNLOAD HISTORY

BACK DOWNLOAD DETAILS FROM E-INVOICES (EXCEL) RESET **PROCEED TO FILE/SUMMARY**

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- II. **Consolidated Summary** – After generation of GSTR-1/IFF summary, taxpayers may note the following changes :
- Status change from 'Not filed' to 'Ready to file'.
 - 'Generate Summary' button will be replaced by 'Proceed to File/Summary' button.

The summary table will also provide the recipient-wise summary in respect of B2B tables 4A, 4B, 6B, 6C & 9B of GSTR-1/IFF, in cases where the recipient count is upto one hundred.

CONSOLIDATED SUMMARY							
Description [Expand All ▼]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular							
Total	1	Invoice	90,000.00	0.00	80,000.00	80,000.00	9,00,
Recipient wise summary ▼							
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	2	Invoice	9,80,000.00	9,000.00	100.00	100.00	1,50,
Recipient wise summary ▼							
5A - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs.2.5 lakh) - B2CL (Large)							
Total	2	Invoice	15,08,000.00	9,990.00			14,08,
6A - Exports							
Total	4	Invoice	9,97,800.00	9,800.00			88,
EXPWP	2	Invoice	9,80,000.00	9,800.00			88,
EXPWOP	2	Invoice	17,800.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	4	Invoice	1,88,70,000.00	37,500.00			9,08,

III. **File Statement** – After verifying the consolidated summary, taxpayers need to click ‘**File Statement**’ button, which shall be available at the bottom of the consolidated summary page.

On clicking of ‘**File Statement**’ button, taxpayers will be navigated to the filing page to file GSTR-1/IFF using DSC/EVC.

Returns Filing for GST GSTR1

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

BACK FILE WITH DSC FILE WITH EVC

DSC Usage Steps:

- Run the emsigner as Administrator.
- open the portal, fill the appropriate Details go to till Update Register DSC
- Open a separate tab in same browser and type <https://127.0.0.1:1585>
- Click on Advanced
- Click proceed to 127.0.0.1(unsafe)
- Come back to GST portal, refresh the page
- Click on register DSC

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

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