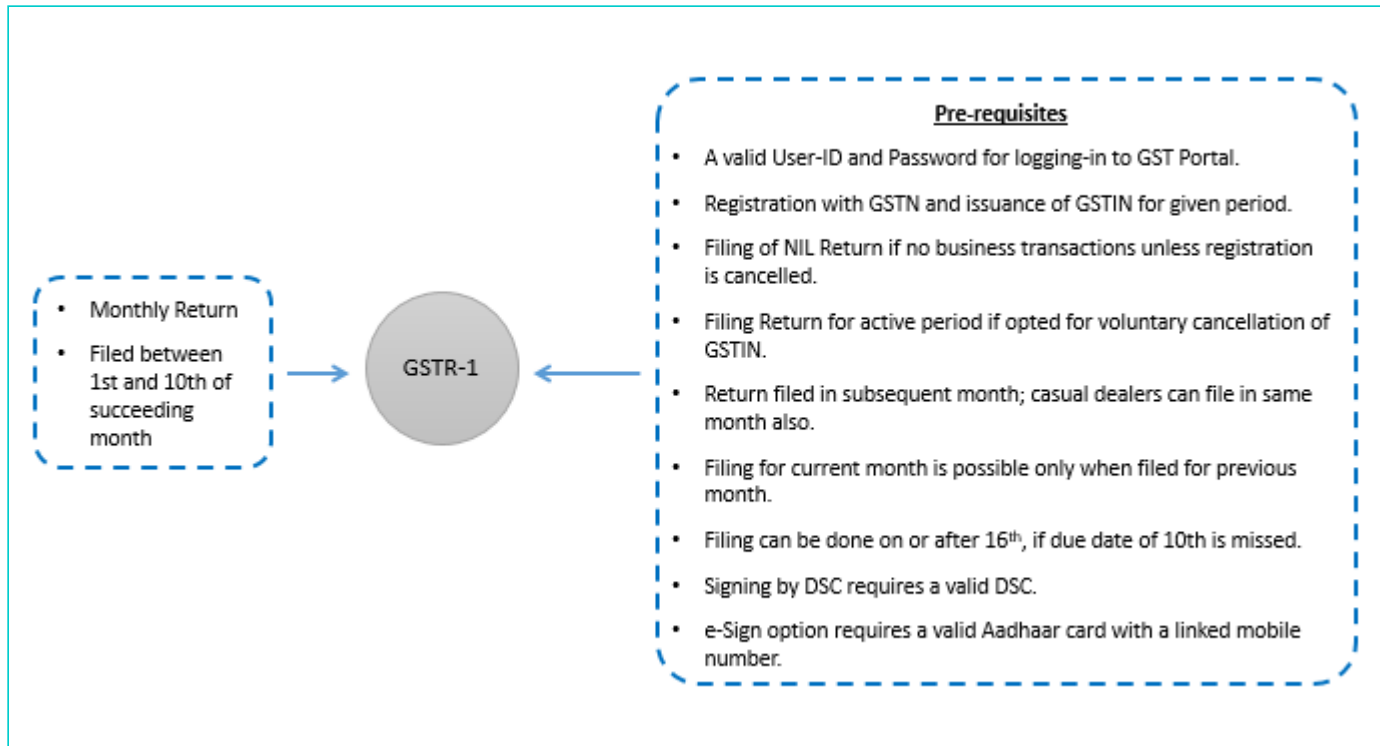


# Returns



# **GSTR-1**

## **1. What is GSTR-1?**

GSTR-1 is a monthly Statement of Outward Supplies to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.

## **2. Who is required to file the GSTR-1?**

Every registered taxable person, other than an input service distributor/compounding taxpayer/TDS Deductor/TCS Collector is required to file GSTR-1, the details of outward supplies of goods and/or services during a tax period, electronically on the GST Portal.

## **3. Is GSTR-1 filing mandatory?**

GSTR-1 needs to be filed even if there is no business activity (Nil Return) in the tax period.

## **4. What are the available modes of preparing GSTR-1?**

GSTR-1 can be prepared using the following modes through:

1. Online entry on the GST Portal
2. Uploading of invoice and other GSTR-1 data using Returns Offline Tool
3. Using third party application of Application Software Provider (ASPs) through GST Suidha Providers (GSPs)

## **5. What details have to be furnished in GSTR-1?**

The following details of a tax period have to be furnished in GSTR-1:

- a. Invoice level details of supplies to registered persons including those having UIN
- b. Invoice level details of Inter- state supplies of invoice value greater than equal to INR 2,50,000 to unregistered persons (consumers)
- c. Details of Credit/Debit Notes issued by the supplier against invoices
- d. Details of export of goods and services including deemed exports (SEZ)
- e. Summarised state level details of supplies to unregistered persons (consumers)
- f. Summary Details of Advances received in relation to future supply and their adjustment
- g. Details of any amendments effected to the reported information for either of the above categories.
- h. Nil- rated, exempted, and non-GST supplies
- i. HSN/SAC wise summary of outward supplies

## **6. Which type of registered taxpayers are not required to file the GSTR-1?**

The following taxpayers are not required to file GSTR-1:

- Taxpayers under the Composition Scheme (Return to be filled by them in GSTR 4)
- Non-resident foreign tax payers (Return to be filled by them in GSTR 5)
- Online information database and access retrieval service provider (Return to be filled by them in GSTR 5A)
- Input Service Distributors (ISD) (Return to be filled by them in GSTR-6)

- Tax Deducted at Source (TDS) deductors (Return to be filled by them in GSTR 7)
- E-commerce operators deducting TCS (Return to be filled by them in GSTR 8)

## **7. What are the pre-requisites for filing GSTR-1?**

Pre-requisites for filing GSTR-1 are:

- a. The taxpayer should be a registered taxpayer and should have an active GSTIN during the tax period for which GSTR-1 has to be furnished.
- b. The taxpayer should have valid login credentials (i.e., User ID and password) to login into GST Portal.
- c. The taxpayer should have an active and non-expired/ revoked digital signature (DSC), in case the digital signature is mandatory
- d. In case a taxpayer wants to use E-Sign, they must have a valid Aadhar number with access to the mobile number and e-mail id registered with Aadhar authority (UIDAI) as OTP will only be sent on the registered mobile number and e-mail id. In case the taxpayer has changed the mobile number and e-mail id, they must first update the same with UIDAI. For cancelled GSTINs, the taxpayers will have an option to file GSTR-1 for the period up to the date of cancellation.
- e. In case taxpayer wants to use EVC, they must have access to the registered mobile number of the Primary Authorized Signatory

## **8. For which class of Taxpayers is DSC mandatory for filing returns?**

DSC is mandatory in case of all Public & Private Limited Companies, Limited Liability Partnerships (LLPs), and Foreign Limited Liability Partnerships (FLLPs).

## **9. By when do I need to file the GSTR-1 for a given tax period? OR What is the due date for filing the GSTR-1?**

The due date to file GSTR-1 for a given tax period is 10th day of the succeeding month.

For example, GSTR-1 for Goods/Services supplied during the calendar month of November 2017 should be filed by (23:59:59 hours) on 10th December, 2017.

## **10. How should the value of turnover to be entered in the mandatory field on the landing page of GSTR-1?**

The turnover value in Table 3 of GSTR-1 has to be entered manually for the first year as the information is not available with the GST system. From the second year of implementation of GST, the system will auto-calculate the turnover based on all the annual returns filed for all the GSTINs associated with a given PAN (PAN-based turnover). However, the turnover value will be editable and you will have the option to amend it.

## **11. What does the 'Total Invoice Value' column indicate in GSTR-1?**

The 'Total Invoice Value' column in GSTR-1 is for the invoice value inclusive of taxes.

## **12. Will there be any validation on relationship between Invoice value and Taxable Value?**

Taxable value is the value as per the provisions of GST law. There will be no validation that the invoice value is equivalent to taxable value plus the tax amount.

### **13. Can I enter details of Goods and Services in the same invoice?**

Yes, you can enter details of Goods and Services in the same invoices.

### **14. What are B2B Supplies?**

B2B Supply refers to supply transactions between registered taxable entities/persons (Business-to-Business supplies).

### **15. What is meant by B2C Supplies?**

B2C Supply refers to supply transactions between a Registered Supplier and an Unregistered Buyer (Business-to-Consumer).

### **16. What are Debit Notes?**

A Debit Note is a document issued against an invoice in cases where the original invoice was issued at a value lower than the actual value of goods and/or services provided. It can also be issued in case of post supply price negotiations. The difference amount is accounted for in the form of a Debit note

### **17. What are Credit Notes?**

Credit Note is a document issued against an invoice in cases where invoice was issued at a value higher than the actual value of goods and/or services provided or the invoice value is reduced due to post supply negotiations. This may also happen when the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient.

### **18. When are Debit Notes to be reported in the return?**

Debit Notes are to be reported in the return of the month in which they are issued by the supplier.

### **19. When are Credit Notes to be reported in the return?**

Credit Notes are to be reported in the return of the month in which they are issued but not later than the return of the September month following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier.

### **20. Does a tax payer need to report the credit notes and debit notes of supplies to consumer separately?**

No. In case of supplies to consumers are to be reported in a consolidated manner (intra-state supplies to consumer and inter-state supplies of invoice value less than INR 2.5 lakhs), the credit/debit notes are not required to be reported separately. Such supplies have to be reported in a consolidated manner net off the values of credit and debit notes.

### **21. In case of Receipt of advance by the Supplier from a Receiver, is the supplier liable to pay tax on such an advance amount?**

Yes, Supplier is liable to pay tax on advances received from Receivers for the supply of goods and services and report the consolidated advance received details in month in which payment is received. The amount of advances to be reported in GSTR-1 is net off the amount for which invoices have already been issued and the value reported in the same return in other sections.

## **22. How is the tax paid on advance payments adjusted against the invoice(s) issued in the subsequent tax period(s)?**

The taxpayer has to declare the advance that has to be adjusted in the tax period in which advance is received. Subsequently when invoice is issued, then taxpayer can adjust the tax liability of the invoice issued of that tax period, in the GSTR-1 of that period. This can be shown in the advance adjustment table of GSTR-1.

## **23. How is Export treated under the GST regime?**

Exports are generally treated as Zero-rated Inter-State Supplies. In case of exports, the taxpayer has the option to export without payment of any integrated tax and claim refund of ITC (against the exports made) or the taxpayer may pay IGST and claim refund of the IGST amount paid (post affecting the exports).

## **24. Is shipping bill number mandatory while declaring export invoices in GSTR-1?**

No, a taxpayer can furnish details of the export invoices in GSTR-1 and file the return without mentioning the shipping bill number and date, if the shipping bill details are not readily available with him.

## **25. How can shipping bill number be furnished after the filing of GSTR-1?**

If the shipping bill details are received by the taxpayer after the filing of the GSTR-1, he needs to declare it in the GSTR-1 of the month in which he receives it through the amendment section of GSTR-1.

## **26. How do I report supplies to SEZ units or SEZ developers in GSTR-1?**

As the SEZ unit or SEZ developer are registered and have GSTIN, the invoice details of supplies to them need to be reported in the section of supplies to registered taxpayers (B2B invoice details) with appropriate SEZ flag.

## **27. Is it required to submit the details of supplies effected through E-Commerce?**

Yes. The return provides for the declaration of the details of all taxable Supplies effected through E-Commerce along with the GSTIN of the e-commerce portal in GSTR-1. However, this would be implemented once the relevant provisions of GST law are notified.

## **28. How should exempt supplies through E-Commerce operator be reported in GSTR-1?**

It should be reported in a consolidated manner in the nil rated and exempt supply section of the GSTR-1.

## **29. Who is liable to pay tax under Reverse charge mechanism?**

The recipient of goods and services is liable to pay tax under reverse charge mechanism, if the said goods or services are notified to be subject to Reverse Charge and if they are received from unregistered persons by the recipients and its value is more than specified threshold of Rs 5000 per day.

### **30. Whether purchases from unregistered person, which are subject to reverse charge, for which the recipient issues a tax invoice, is required to be reported ?**

All the purchases from unregistered person, which are subject to reverse charge, for which the recipients issues a tax invoice are to be reported in GSTR-2 (and not in GSTR-1).

### **31. Do I need to upload the invoice(s) details at the time of filing GSTR-1?**

Taxpayers can upload invoice details any time during the tax period and not just at the time of filing of GSTR-1. For example, let's take September 2017 as the tax period - the tax payer can upload invoices from 1st September to 10th October and after 15th October in case of late filing of GSTR-1.

### **32. Until when can changes be made to the uploaded invoice details?**

Taxpayers can modify/delete invoices any number of times till they submit the GSTR-1 of that particular tax period. The uploaded invoice details are in a draft version, and can be changed irrespective of due date until the GSTR-1 is submitted.

### **33. Can there be duplicate invoice series in a particular financial year for a particular GSTIN?**

For a particular GSTIN, there cannot be duplicate invoice series in a particular financial year. The GST system will not accept duplicate supply invoices in a return and will provide error on validation.

### **34. Can a registered taxpayer have multiple series of tax invoices?**

Yes, a tax payer can have multiple series of tax invoices in a financial year. There is no limit on the number of series of tax invoices that one can have in a financial year.

### **35. Is there any specified format for invoice number under GST laws?**

Yes, the invoice number has to be of maximum length of 16 characters and the allowable characters are alphanumeric and special characters of dash and slash.

### **36. What is the cut-off date for entry of invoices in GSTR-1 in case a normal taxpayer opts for composition scheme?**

In cases where a taxpayer opts for composition scheme, GSTR-1 will be available for filing only for the period during which the taxpayer was registered as normal taxpayer. The taxpayer would be able to file GSTR-1 for the said period, even if filed with delay, for the period prior to opting to composition scheme.

### **37. What is the due date for the payment of monthly tax liabilities for normal taxpayers?**

A normal taxpayer is required to discharge their return related liability at the time of filing of GSTR-3. The current due date for filing GSTR-3 is 20th of the succeeding month.

### **38. From where can I file the GSTR-1 and what are the steps involved?**

For a detailed description along with screenshots for filing GSTR-1, please refer to the User Manual available at help section of the GST Portal.

### **39. Does a taxpayer need to electronically sign GSTR-1 after successful submission of GSTR-1?**

Yes, a tax payer needs to electronically sign the GSTR-1 after successfully submitting it, otherwise GSTR-1 will be considered as not-filed. The successful submission freezes the GSTR-1 and no changes can be made by taxpayer thereafter.

### **40. What are communications received after successful filing of GSTR-1?**

- a. Application Reference Number (ARN) gets generated on successful filing of GSTR-1.
- b. An SMS and email is also sent to the taxpayer on the Mobile Number and E mail ID of his primary authorised signatory.

### **41. What are the different ways in which GSTR-1 can be electronically signed?**

Taxpayers can electronically sign their returns using a DSC (mandatory for all types of companies and LLPs), E-sign (Aadhaar-based OTP verification), or EVC (Electronic Verification Code sent to the registered mobile number of the authorized signatory)

### **42. What precautions need to be taken while applying Digital Signature Certificate (DSC)?**

1. DSC should be Class II or Class III, PAN-based DSC
2. The DSC must not be expired
3. The DSC must be registered on the GST Portal
4. EM Signer version 2.6 must be installed on the computer
5. The DSC Dongle must be connected to the computer

### **43. Will a taxpayer receive notice if he does not file GSTR-1 by due date?**

Yes, he will receive a system generated return defaulter notice in format 3A if he fails to file GSTR-1 by due date.

### **44. Does a taxpayer need to check the validity of the registration of the recipients furnished in GSTR-1?**

Yes, the taxpayer should check the validity of the recipients GSTIN and upload the invoice details only if the recipient was active on the date of issue of invoice, otherwise the system will throw a validation error and will not accept invoice details pertaining to that GSTIN.

### **45. Up to how many decimal digits do different values need to be declared in GSTR-1?**

All values like invoice value, taxable value and tax amounts are to be declared up to 2 decimal digits. The rounding off of the self-declared tax liability to the nearest rupee will be done in GSTR-3.

**46. A taxpayer cannot file GSTR-1 before the end of the current tax period. Is there any exception to this rule?**

A taxpayer cannot file GSTR-1 before the end of the current tax period. However, following are the exceptions to this rule:

- a. Casual Taxpayers after the closure of their business can file GSTR-1 before the end of the current tax period
- b. A taxpayer who has applied for cancellation of registration will be allowed to file GSTR-1 after confirmation of receipt of the application before the end of the current tax period



# Introduction

## 1. What is Form GSTR-2?

GSTR-2 is the details of inward supplies of goods or services to be furnished by registered taxpayer on a monthly basis. The GSTR-2 would be prepared by registered taxpayer by acting upon on auto-populated details from GSTR-1,5,6, 7,8 filed by the corresponding supplier/ Non-Resident taxable persons/ ISD/ Tax Deductor/ Tax Collector and by adding missing /other details as applicable. The registered taxpayer can avail Input Tax Credit (ITC) for eligible inward supplies.

## 2. Who is required to file Form GSTR-2

Every registered person, other than an Input Service Distributor or a Non-Resident taxable person or a person paying tax under the provisions of section 10 (Composition taxable person) or section 51 (TDS) or section 52 (TCS), is required to file Form GSTR-2 (Statement of Inward Supplies), on a monthly basis, prepared on the basis of auto-populated details from the Form GSTR-1 of the suppliers after accepting, modifying, rejecting, or keep pending such data.

Receiver taxpayers can also add inward supplies and credit or debit notes received for supplies that are not declared by the supplier taxpayer in Form GSTR-1.

Recipient is also required to declare his claim of ITC on inward supplies in Form GSTR-2.

Form GSTR-2 needs to be filed even if there is no business activity (Nil Return) during a given tax period.

## 3. Is there any taxpayer who is exempt from filing Form GSTR-2?

Yes, the following taxpayers are exempt from filing Form GSTR-2:

- Input Service Distributors
- Taxpayers under the Composition Scheme
- Non-resident Taxable Persons
- Taxpayers paying tax under section 51 (TDS) or 52 (TCS)

## 4. By when do I need to file Form GSTR-2 for a given tax period? OR What is the due date for filing Form GSTR-2?

The due date for filing Form GSTR-2 is the 15<sup>th</sup> of the month succeeding the tax period.

Example: The goods and/or services received during the month of January, should be filed between 11<sup>th</sup> and 15<sup>th</sup> of February.

In other words, for the supplies received in the month M, Form GSTR-2 shall be filed on or before the 15<sup>th</sup> day in month M+1.

However, action can be taken on auto-drafted details only after 11<sup>th</sup> of month succeeding the tax period.

## 5. Can the date of filing of Form GSTR-2 be extended?

Yes, date of filing of Form GSTR-2 can be extended by the Board/Commissioner by notification.

## 6. Is there any late fee applicable on filing of Form GSTR-2 after due date? If yes, what are the charges?

Yes, a receiver tax payer is charged late fee for filing Form GSTR-2 after the due date.

Late fee for filing Form GSTR-2 after the due date is auto calculated. Payment of late fee is not required before filing of Form GSTR-2. The fee must be paid before filing of Form GSTR-3, without which the return is considered invalid.

Late fees payable is Rs 100/- for every day (as per CGST Act) 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).

## **7. What is the definition of inward supplies under GST?**

The inward supplies include all inward supplies of goods and/ or services, including inward supplies of services and goods on which the tax is payable on reverse charge basis.

## **8. Under what circumstances can the details of inward supplies of month M in the Form GSTR-2 can be filed before the end of month M (before the end of the tax period)?**

Normal taxpayers cannot file Form GSTR-2 before the due date of the filing of Form GSTR-1 of the current tax period. However, following are the exception scenario for filing before due date:

- a. Casual taxable person
- b. Surrender of Registration by Normal Taxpayer

However, taxpayer who has applied for cancellation/ surrender of registration would be allowed to file GSTR-2 only after confirmation of cancellation application.

## **9. What is the time limit up to which a taxpayer can claim ITC?**

ITC can be claimed up to the due date of filing of the return of the tax period ending September of the subsequent financial year in which the original invoice/ debit note was issued or the annual return of the subsequent financial year is filed, whichever is earlier. If the invoice date is after this limitation period, credit is not allowable.

## **10. What are the pre-conditions for filing GSTR-2?**

Pre-conditions for filing of GSTR-2 are:

- The receiver taxpayer should be a Registered Normal Dealer and should have an active GSTIN.
- Receiver taxpayer should have valid login credentials (i.e., User ID and password).
- Receiver taxpayer should have valid and non-expired/ unrevoked Digital Signature Certificate (DSC which is mandatory for companies, LLPs and FLLPs).
- Receiver taxpayer should have a valid Aadhaar number with mobile number, in case they want to use the E-Sign option.
- A receiver taxpayer should have with him an active mobile number which is indicated in his registration details furnished to GST Portal at the time of enrolment/ registration or amendment to registration details for signing through EVC.
- A receiver taxpayer will have an option to file Form GSTR-2 for cancelled GSTINs for the period in which it was active.
- Due date for filing of Form GSTR-1 of the same tax period should have lapsed.

## 11. What happens after Form GSTR-2 is filed?

After Form GSTR-2 is filed:

- ARN is generated on successful submission of the Form GSTR-2 Return. In case, the return is filed through an offline utility, a Temporary ID is generated when the taxpayer uploads the .JSON file. On successful submission of the Form, an ARN is generated.
- An SMS and an email are sent to the taxpayer on his registered mobile and email on successful submission of Form GSTR-2.
- Once the Form is submitted after affixing DSC or E-sign or EVC as the case may be, the Form is passed on to:
  - i. The CBEC (Central Board of Excise and Customs – the central tax authority)
  - ii. Tax authority of jurisdictional State or UT of
- In case of modifications or additions in Form GSTR-2, such details are auto-populated in Form GSTR-1/ 1A/ 5 of counterparty supplier taxpayers.
- Electronic Credit Ledger is updated.

## 12. Where can I access my Form GSTR-2 for a given tax period?

In the post-login mode, you can access Form GSTR-2 return by navigating to the Returns Dashboard and selecting the given financial year and return filing period.

Path: **Services > Returns > Returns Dashboard**

## 13. What are the steps involved in filing Form GSTR-2?

- Receiver taxpayer logs into the GST portal using their login ID and password.
- Navigate to Services > Returns > Returns Dashboard.
- Select the financial year and tax period for which GSTR-2 needs to be filed and click SEARCH.
- All returns pertaining to the given tax period will be displayed as tiles.
- Select the GSTR-2 tile and click on PREPARE ONLINE or PREPARE OFFLINE.
- There are two tabs on the top indicating “Uploaded by Supplier” and “Uploaded by Recipients.”
- Receiver taxpayer will be able to see the supplier-wise summary of all invoices received.
- Clicking on the GSTIN of a supplier will display the invoice wise list of the invoices uploaded by that supplier or uploaded by the receiver, depending on which tab on the top green band is clicked. Against each invoice of that supplier, receiver taxpayer shall take one of four possible actions – Accept, Modify, Reject, and Keep Pending.
- The taxpayer can also Add the missing invoices by clicking on the “Uploaded by Recipients” link on the top and subsequently clicking on the ADD MISSING INVOICE tab.
- After taking action and entering/ uploading all the invoices and details in the various sections of the GSTR-2, taxpayer will click SUBMIT to validate the data. On SUBMIT, if the data furnished by the taxpayer is valid the declaration of the tax payer gets frozen.
- Once the data is validated, taxpayer can click on FILE GSTR-2 using DSC or E-Sign or EVC (DSC is mandatory for companies, LLPs, and FLLPs).
- A confirmation message will pop-up to confirm or cancel the filing with YES and NO options respectively. Upon clicking YES, GSTR-2 will be filed and Acknowledgement Reference Number (ARN) will be generated for the same.

For a detailed description along with screenshots, please refer to the User Manual.

## **14. How can I file a Nil Return, if I have no Inward/ supplies transaction in the month?**

In case there are no inward supplies details to be furnished for the month simply take action on auto-populated details if any and submit GSTR-2

## **15. Why do I need to generate GSTR-2 summary?**

You need to generate GSTR-2 summary to update the summary on the tiles and to view the number of auto-drafted invoices/ credit note / debit notes etc. on the tile.

## **16. Why do I need to preview the GSTR-2 before submitting GSTR-2?**

Preview button will download the draft Summary page of your GSTR-2 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-2. The PDF file generated would bear watermark of draft as the details are yet to be submitted.

## **17. Why do I need to preview the GSTR-2 after submitting GSTR-2?**

Preview button will download the Summary page of your GSTR-2 in PDF format. The PDF file generated would bear watermark of final GSTR-2. You can save these for quick future reference.

## **18. After I have taken action on the invoices (Accept. Reject, Modify/ Mark as pending), what is the next step?**

After you have taken action on the invoices (Accept. Reject, Modify/ Mark as pending), you need to:

1. Add missing invoices/other details
2. Take action on other auto-drafted details
3. Preview GSTR-2
4. Acknowledge and Submit GSTR-2 to freeze data
5. File GSTR-2 with DSC/ EVC

## **19. What are the modes of signing GSTR-2?**

You can file GSTR-2 using DSC, E-Sign or EVC.

### **Digital Signature Certificate (DSC)**

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

To obtain a DSC, please contact any one of the authorised DSC-issuing Certifying Authorities: [http://www.cca.gov.in/cca/?q=licensed\\_ca.html](http://www.cca.gov.in/cca/?q=licensed_ca.html)

**Electronic Signature (E-Sign)**

Electronic Signature (E-Sign) is an online electronic signature service in India to facilitate an Aadhar holder to digitally sign a document.

A One Time Password (OTP) will be sent to mobile phone number that is registered with Aadhar at the time of digitally signing documents at the GST Portal.

**Electronic Verification Code (EVC)**

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating a OTP. The OTP will be sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

**20. Can I preview the Form GSTR-2 before submitting?**

Yes, you can preview the Form GSTR-2 before submitting on the GST Portal.

# High level flow of information from GSTR-2 to other returns

## 1. Explain in detail the various actions that I can perform as a Receiver Taxpayer on the uploaded invoices that are auto populated in my Form GSTR-2 for a given tax period.

All B2B supply details uploaded by a supplier taxpayer will be displayed to the receiver taxpayer (you) on a near real time basis in his GSTR-2A/ GSTR-2. Once the supplier taxpayers file their Form GSTR-1/5 and due date of furnishing Form GSTR-1 is over, you can accept/delete/modify each and every invoice received from such supplier to prepare your Form GSTR-2. You can also choose to keep an invoice pending for action; pending invoices will be rolled over to next tax period return of the receiver taxpayer.

As a receiver taxpayer, you can also add B2B invoices in your Form GSTR-2 that have been missed by the supplier taxpayer. You can add these missed invoices after the due date of Form GSTR-1 (usually 11th day of M+1 onwards). You can add the invoices till the actual date of filing of Form GSTR-2.

## 2. What happens to a supplier's invoice when I accept it in my Form GSTR-2?

Any such invoice from a supplier accepted by you in your Form GSTR-2 becomes part of your Form GSTR-2 Return and claimed credit would be posted upon GSTR-3 submission

**Note:** It is assumed that the supplier has filed Form GSTR-1/5 successfully since the invoice is available to you for action in your Form GSTR-2.

## 3. What happens to an invoice when I modify it in my Form GSTR-2?

The modified invoice becomes part of your Form GSTR-2 Return in its modified form.

Additionally, the modified invoice flows to the GSTR-1/ 1A/5 of the counterparty (in this case the corresponding supplier taxpayer) for acceptance/ rejection of the modification made by you.

**Note:** It is assumed that the supplier has filed Form GSTR-1/5 successfully since the invoice is available to you for action in your Form GSTR-2.

## 4. What happens to an invoice if I reject it in my Form GSTR-2? Does it flow to the GSTR-1A of the supplier?

The rejected invoices are auto-populated to the related supplier and will be available to him for acceptance of Rejection / amendment in his GSTR-1A/GSTR-1/5.

**Note:** It is assumed that the supplier has filed GSTR-1 successfully since the invoice is available to you for action in your GSTR-2.

## 5. What happens to invoices that I add in my Form GSTR-2 using ADD MISSING INVOICE feature? Do they also flow to the GSTR-1A of the respective supplier taxpayers?

There are two possible scenarios:

- a. Supplier taxpayers have filed Form GSTR-1 – In this case, all invoices added by me (receiver taxpayer) will flow to the respective GSTR-1A of the supplier taxpayers where they can accept/ reject/ keep pending the invoices.
- b. Supplier taxpayers have not filed GSTR-1 – In this case, all invoices added by me (receiver taxpayer) will flow directly to the respective GSTR-1 of the supplier taxpayers since they have not filed the same as yet. The Supplier can accept/ reject/ keep pending the invoices.

## **6. Do I need to take action on every outward supply mentioned by supplier taxpayers in their Form GSTR-1 while filing my GSTR-2?**

Yes, you need to take action on every outward supply mentioned by your supplier taxpayers in their valid Form GSTR-1 of the same period or previous period which are available in his GSTR-2A/2 for the purpose of filing your Form GSTR-2. The taxpayer can take the action of keeping pending an invoice which has not been received by the recipient in the concerned tax period. The invoices kept pending are rolled over to the next tax period GSTR-2A/2.

## **7. What happens if the ITC claimed by me in lieu of inward supplies is more than the tax declared by the supplier for the same supply or if the outward supply is not declared by the supplier at all?**

In such cases, where there is a discrepancy between the tax paid by the supplier taxpayer and the credit claimed by the receiver taxpayer, a mismatch report is generated that is communicated to both the supplier and receiver, and is also available to the concerned jurisdictional tax officer(s).

If the supplier taxpayer does not rectify the amount as communicated in the mismatch report, then the amount of discrepancy shall be added to the output tax liability of the recipient in their return for month M+2 where M is the tax period. The recipient will also pay interest at the prescribed rate on the amount of credit from the date of availing the credit till the date of addition to the output liability.

## **8. What happens if the supplier pays the tax amount, corresponding to an excess claim of ITC which was added to recipient's output liability, as a result of the supplier's non-declaration and payment of tax for the same supply? What will be impact on interest paid by the recipient on the amount which was added to the output tax liability of the recipient?**

Such an action must be taken by the supplier before filing of return for the month September of the succeeding financial year or filing of the annual return GSTR 9 of the financial year in which the supply was made, whichever is earlier.

The recipient becomes eligible to reduce, from his output tax liability, the amount which was added as a result of non-declaration and payment of tax for the same supply by the supplier.

The interest paid by the recipient in this regard shall be refunded to the recipient by crediting the amount in the corresponding head of his electronic cash ledger. The amount of interest refunded shall not exceed the amount of interest paid by the supplier.

## **9. Can a receiver taxpayer add/ upload the invoices/ debit note for a date prior to the date of registration?**

Pre-GST invoices cannot be added however Pre-GST debit/credit note may be added.

## **10. Can a taxpayer add invoices prior to the date of registration in GSTR-2?**

A taxpayer cannot add invoices prior to his date of registration in GSTR-2 and claim credit.

## **11. What will be the impact on entries in Form GSTR-2 if a normal taxpayer gets converted into a compounding taxpayer?**

Once a normal taxpayer gets converted into a compounding taxpayer, the invoice related data entered in Form GSTR-2 (after the date of conversion) can only be for invoices/ documents dated prior to the date of conversion.

## **12. Will there be a system check for duplication of an ITC claim?**

Yes, the system will check for the duplication of an ITC claim. The duplication check of an invoice will be at the GSTN Supplier, Invoice Number, and Financial Year level. This check will be performed at the time of data validation before filing the Form GSTR-2.

In case of duplicate invoices, system will display an error message. Non-duplicated invoices will be added to the return post validation.

## **13. Can I modify or reject a previously accepted invoice received from a supplier taxpayer after I file my Form GSTR-2?**

No, it is not possible to modify or reject (delete) an invoice once you have accepted it and filed your Form GSTR-2.

## **14. I accidentally rejected an invoice received from a supplier taxpayer and filed my Form GSTR-2. Is there any way for me to accept the invoice now?**

No. You are not allowed to revise your action post submission of GSTR-2

## **15. How can I avail credit for invoices which have been rejected by me accidentally in the filed GSTR-2?**

As a recipient, I can request the supplier to either accept the rejection or amend the invoices rejected by me.

In case of acceptance of rejection, the invoice can be added by supplier as a new invoice or by the recipient as missing invoice.

In case of amendment of invoices, it will be populated to the recipient as modified invoices to accept/ reject the amendment.

## **16. Can I file my Form GSTR-2 for a given tax period (M) if I have not filed my GSTR-3 for the previous tax period (M-1)?**

No, Form GSTR-2 for the current tax period cannot be filed if valid GSTR-3 of immediate preceding tax period is not filed.

## **17. Can I use the input tax credit I have claimed in my Form GSTR-2 even if my supplier/s have not filed their Form GSTR-1?**



Yes, you can avail the credit claimed in Form GSTR-2 to discharge your liabilities. However, it is important to note that in the event of any reversal of ITC in future due to mismatch resulting from the fact that return is not filed or tax is not paid by the supplier, interest will be levied on the excess ITC claimed by a receiver taxpayer from the date of filing of GSTR-3 to the day the receiver taxpayer discharges the excess liability along with interest.

### **18. Can I rectify an error or omission that remained unmatched?**

Yes, you can rectify an error or omission that remained unmatched in the return of the tax period in which mismatch report is communicated by the GST portal. Any other error or omission which does not involve any matching can be corrected in the return of the tax period in which it is noticed till the due date of the filing of the September return of the subsequent financial year or filing of the annual return of financial year related to the transaction, during which such an error or omission is noticed. You will be required to pay the full tax and applicable interest on the error/ omission in the return in which you are furnishing the details.

### **19. Can my Form GSTR-2 be revised?**

Revision of declarations/ information in GSTR-2 is possible for submitted GSTR-2 only through amendment tables of subsequent tax period Form/ return.

### **20. Where can I see the ITC before accepting the invoice uploaded by the supplier?**

You need to first click on Edit button to see the system calculated ITC. Click back and then accept it. Or else, you can click on Save button to change the status to accepted.

### **21. Is there any way to differentiate between invoices on which action can be taken?**

There is no way to differentiate between invoices on which action can be taken. You need to manually select and check if action can be taken on the invoice.

### **22. Can I change the status from modify, accept, reject any number of times till submission?**

You can change status of the invoice from modify, accept, reject any number of times till submission. However, once the invoice has been modified and you wish to revert to original details, you need to first Reject the modified invoice. The status would now be changed to Rejected with original details. Same can be accepted now.

# **High level counterparty actions and some basic scenarios**

## **1. If Form GSTR-1 of month M is filed by supplier taxpayer after filing of Form GSTR-2 by the receiver taxpayer, what action(s) need to be taken by the supplier?**

If supplier's Form GSTR-1 is filed after filing of Form GSTR-2 by the receiver, the missing invoices added by the receiver will be auto-populated in the Form GSTR-1 of the supplier. He has to take action of acceptance/ rejection/ keep pending on the auto-populated invoices and furnish other information regarding his outward supplies and file Form GSTR-1.

## **2. What will happen if the taxpayer accepts the invoices auto-drafted to his Form GSTR-1 before filing his GSTR-3?**

Acceptance of auto drafted invoices or changes by the supplier in his Form GSTR-1A will form part of GSTR-3 of the supplier of M tax period. This happens provided such acceptance is done, followed by successful filing of Form GSTR-1, before the creation of GSTR-3 of M tax period.

# **GSTR-2A**

## **1. What is GSTR-2A?**

GSTR-2A is a system generated 'draft' Statement of Inward Supplies for a Receiver Taxpayer. It is auto-populated from the GSTR-1/5, GSTR 6 (ISD), GST 7(TDS), and GSTR 8 (TCS) file by the supplier taxpayer from whom goods and/or services have been procured or received by the receiver taxpayer in a given tax period.

It is created for a receiver taxpayer when the GSTR-1/5, 6, 7 & 8 is filed by the supplier. The details become available to the receiver taxpayer for view and the details are updated incrementally as and when supplier taxpayers upload or change their details in their respective GSTR for the given tax period. The auto-populated details in of a particular supplier/counter party will get frozen when he submits or files his return. GSTR-2A of a tax period will remain available for view till a taxpayer submits/files his GSTR-2.

## **2. When can I view GSTR-2A of a tax period?**

1. When the counterparty has not submitted/filed GSTR-1: Any/all invoices uploaded by Supplier Taxpayers in their GSTR-1 will be visible in the GSTR-2A and the same can also be viewed in the GSTR-2 of the recipient.
2. When the counterparty has submitted/filed their return: When the counterparty has submitted/filed their return, the invoices available in the GSTR-2A will continue to be available for viewing. Additionally, Receiver Taxpayers will be able to take action on the invoices. The ACCEPT/REJECT buttons against invoices will be enabled for action. The information available in GSTR-2A will also be available in GSTR-2.

## **3. Do I have to file the GSTR-2A?**

No, you don't have to file the GSTR-2A. It is a read-only document provided to you so that you have a record of all the invoices received from various supplier taxpayers in a given tax period.

## **4. Can I download and keep a copy of my GSTR-2A for future reference?**

Yes, GSTR-2A for a given tax period will be available for viewing and/or downloading in your post-login section of the GST portal.

## **5. Can I make changes to or add an invoice in my GSTR-2A in case there are any errors or omission in the details uploaded by my supplier taxpayers?**

No, you cannot make any changes to the GSTR-2A, as it is a read-only document. The information displayed in GSTR-2A is also available in GSTR-2 and any/all actions must be taken in the GSTR-2 by the receiver.

## **6. Where are details of TDS, TCS etc. available in GSTR-2A?**

The details of TDS, TCS etc. are available in GSTR-2A in following sections:

- a. PART A – auto-populated from GSTR-1/5 (refer to 2.1)
- b. PART B – auto-populated from GSTR 6 (ISD credits received)
- c. PART C – auto-populated from GSTR 7 & GSTR 8 (TDS & TCS credits respectively)

## **7. What happens if the respective counter parties file their returns after filing of GSTR-2 by the taxpayer?**

When GSTR-1 is filed after filing of GSTR-2 by the counter parties, the details declared in GSTR-2 gets auto populated to GSTR-1 and the supplier is expected to take action (Accept/Reject/Pending for action) on such details before filing of his GSTR-1.

## **8. How do I know if there are any details auto-populated in my GSTR-2A? Or Will I be intimated as and when there is a new entry in my GSTR-2 for a given tax period?**

An alert in the form of an email and a message on the dashboard will be sent to the taxpayer when any new details are auto-populated into GSTR-2A.

# GSTR-3B

## 1. What is GSTR-3B?

GSTR-3B is a simplified summary return and the purpose of the return is for taxpayers to declare their summary GST liabilities for the tax period and the discharge of these liabilities in a timely manner

A normal taxpayer is required to file GSTR-1, 2, & 3 returns for every tax period. In case of extension of due dates for filing of GSTR-1 and GSTR-2, GSTR-3B needs to be filed and subsequently if there is any discrepancy between the system generated 3B and earlier filed 3B the taxpayer will have to pay additional tax, liability and other dues.

## 2. Who needs to file the GSTR-3B?

All normal taxpayers and casual taxpayers are required to file the GSTR-3B every time there is an extension of due dates of filing for GSTR-1 and GSTR-2.

## 3. Where can I file GSTR-3B?

GSTR-3B can be filed from the returns section of the GST Portal. In the post login mode, you can access it by going to Services > Returns > Returns Dashboard. After selecting the financial year and tax period, GSTR-3B, (if applicable), in the given period will be displayed.

## 4. By when do I need to file GSTR-3B?

Specified Due dates for filing of GSTR-3B, 1, & 2 will be notified by the Commissioner for every situation separately.

## 5. What is the due date for filing the GSTR-3B for the tax periods immediately after the appointed date (July and August, 2017)?

For the first two months of GST rollout (July and August, 2017), below are the notified due dates for filing of the statements..

S. No.	Month	GSTR 3B	GSTR 1	GSTR 2
1	July, 2017	20th Aug,2017	1st to 5th September 2017	6th to 10th September 2017
2	Aug, 2017	20th Sept,2017	16th to 20th September 2017	21st to 25th September 2017

## 6. Will there be any invoice matching in GSTR-3B?

No, all the details in GSTR-3B will be self declared in summary manner and the taxes will be paid based on the table 6 of GSTR-3B (refer to the Rules as available on the GST Council or CBEC website, applicable for GSTR-3B Form).

## 7. Will the Utilize cash/ITC functionality be available for discharging return related liabilities?

No, all the details in GSTR-3B will be declared in a consolidated manner by the taxpayer and the taxes will be paid based on the table 6 of GSTR-3B, after submitting the return (refer to the CGST/SGST Rules available on the GST council or CBEC website applicable for GSTR-3B Form).

## **8. What will happen if my declared liabilities in GSTR-3B are different from that of my GSTR-3 which I will file later?**

Upon generation of GSTR-3, if liabilities are different from those declared in GSTR-3B, the system will update the delta (difference) between GSTR-3B and GSTR-3 automatically.

Note: In case of an upward revision of liabilities, you will be liable to pay differential tax along with interest on the (differential) amount.

## **9. Is filing of GSTR-3 mandatory even if there is no business in the particular tax period?**

Like for filing of GSTR-1, 2 and 3, GSTR-3B is also mandatory to be filed by all normal and casual tax payers, even if there is no business in the particular tax period.

## **10. One is required to Confirm after entering data in each section in GSTR-3B. Will the GST System save the confirmed data if a taxpayer exits without completing the form?**

No, to ensure that the furnished data is saved in a partially complete GSTR-3B, a tax payer is required to click on Save GSTR-3B before closing the form.

## **11. I am unable to select Return Filing Period as July 2017. Why?**

Check the validity of your registration in your Registration Certificate. You can file Returns for period for which Registration is effective.

## **12. I have already filed GSTR-3B, but now I want to make some modifications. Can I file an amendment?**

GSTR-3B once filed cannot be revised. Adjustments, if any, has to be done subsequently when you file GSTR-1, 2 & 3 for the same tax period.

# Utilization of Electronic Cash and Input Tax Credit (ITC) Ledger

**1. After submitting the GSTR-3B return, I was trying to make payment of the tax and was trying to offset my liability from the Electronic Cash Ledger; however I faced error. On what basis can I utilize the balance in Electronic Cash ledger?**

The utilization of Cash from Electronic Cash Ledger is done on the basis of following principles:

1. **RULE 1:** The amount of Cash deposited for CGST/SGST/UTGST/IGST/Cess in the cash ledger can be used for payment of CGST/SGST/UTGST/IGST/Cess liabilities respectively. No inter head adjustment is allowed for major heads.

2. **RULE 2:** Cash deposited under the minor head i.e. Tax/Interest/Fee/Penalty/Others in the cash ledger can be utilized for payment of Tax/Interest/Fee/Penalty/Others liabilities respectively of the same major head. No minor head adjustment is allowed.

3. **RULE 3:** Amount under Cash Ledger will be used in the following priority order:

(a) self-assessed tax, and other dues related to returns of previous tax periods;

Previous month tax liability covers:

- a. Tax liability reported but not paid
- b. Interest/penalty/fee arising out of previous month return period declarations

(b) self-assessed tax, and other dues related to return of current tax period;

Current month tax liability includes:

- a. Liability for invoices and amendments uploaded for previous months
- b. ITC reversal due to mismatch of invoice (Reversal under Section 42 (5) & (6) for (M-2) Tax Period)
- c. Tax amount increased in M Tax period as a consequence of reduction of liability by supplier in (M-2) tax period but without corresponding reduction in ITC by the receiver (Section 43(6))
- d. Liability for invoices and other consolidated declarations uploaded for current month.

(c) Any other amount payable under the Act or the rules made thereunder including the demand determined under section 73 or 74.

4. **RULE 4:** The amount allowed to be entered for utilization of cash can't be more than the amount of balance available under the respective major/minor head of tax in Cash Ledger.

**2. After submitting the GSTR-3B return, I was trying to offset my liability from the Input Tax Credit, however I faced error. On what basis can I utilize the balance in Input Tax Credit?**

The utilization of credit from Input Tax Credit is done on the basis of following principles:

**RULE 1:** The amount of input tax credit will be available for utilization in following priority:

- (a) IGST input tax credit shall first be utilised towards payment of IGST liability and the amount remaining, if any, may be utilised towards the payment of CGST, SGST/UTGST liabilities in that order

- (b) CGST input tax credit shall first be utilised towards payment of CGST liability and the amount remaining, if any, may be utilised towards the payment of IGST liability;
- (c) SGST input tax credit shall first be utilised towards payment of SGST liability and the amount remaining, if any, may be utilised towards payment of IGST liability if no CGST credit is available.
- (d) UTGST input tax credit shall first be utilised towards payment of UTGST liability and the amount remaining, if any, may be utilised towards payment of IGST liability if no CGST credit is available.
- (e) CGST input tax credit shall not be utilised towards payment of SGST/UTGST liabilities and
- (f) SGST/UTGST input tax credit shall not be utilised towards payment of CGST liabilities.

**RULE 2:** ITC cannot be utilized for payment of reverse charge liabilities.

**RULE 3:** ITC can be utilized for payment of tax only.

**RULE 4:** ITC can't be utilized for payment of TDS/TCS/interest/penalty/fee/others.

**RULE 5:** ITC (Provisional ITC) availed for the current tax period can be utilized only for return related liability of the current tax period. Once, recipient files Valid GSTR-3/5, then any such unutilized/excess ITC would be available for payment of other liabilities as well.

**RULE 6:** Balance ITC under credit Ledger (other than Provisional ITC for the current tax period) will be used in the following order:

a. Self-assessed tax related to returns of previous tax periods;

Note: Previous month tax liability covers tax liability reported but not paid

b. Self-assessed tax, related to return of current tax period;

**Note:** Current month tax liability covers:

i) Liability for invoices uploaded for previous months

ii) ITC reversal due to mismatch of invoice in M tax period (say June) for (M-2) (say April) Tax Period

iii) Tax amount increased in M Tax period as a consequence of reduction of liability by supplier in (M-2) tax period but without corresponding reduction in ITC by the receiver (Section 43(6))

iv) Liability for invoices uploaded for current month

c. Any other tax amount payable under the Act or the rules made thereunder including the demand determined under section 73 or 74.

**RULE 7:** Provisional ITC for current tax period or ITC for previous tax periods cannot be utilized for payment of liability for the current tax period, if liability arising of return for previous tax period is unpaid.

Previous month tax liability covers:

a. Tax liability reported but not paid

b. Interest/penalty/fee arising out of previous month return period

**RULE 8:** The amount allowed to be entered for utilization of credit can't be more than the amount of balance available in the credit/cash ledger.

**RULE 9:** A unique identification number shall be generated at the Common Portal for each debit or credit to the electronic cash or credit or liability ledger and the same will be reflected in the corresponding ledgers of the taxpayer.



**RULE 10:** Credit availed on input CESS paid on inward supplies will be available for set-off against any output tax liability of Cess only.

There is no Inter head adjustment for Cess Input Tax Credit.

**RULE 11:** When the taxpayer utilizes the ITC against return related liability, System will adjust the provisional ITC first.

# Transition Form GST TRAN - 1

## 1. What are Transitional Provisions?

As per the transitional provisions of CGST/SGST/UTGST Act, registered person can take credit of taxes or duties paid under existing State or Central laws, like Value Added Tax Act, Central Excise Act and Service Tax laws and carry them forward to the GST regime, if the same are eligible as CGST/SGST/UTGST credit, subject to conditions/ limitations as prescribed in the GST Act and rules. These transitional credits can be claimed through TRAN - 1 and TRAN - 2.

## 2. Why do I need to file transition Form GST TRAN - 1?

Every registered person who is eligible to take credit of eligible duties and taxes paid under existing laws in respect of input or input services or capital goods in his/her Electronic Credit Ledger, needs to file a declaration in Form GST TRAN - 1 within 90 days + extended days of the appointed day (1st July 2017).

After successful filing of transition Form GST TRAN - 1 online, the credit will be credited/posted to their Electronic Credit Ledger and can be utilized for discharge of liabilities under GST regime.

## 3. What do I need to do to submit the transition Form GST TRAN - 1?

You need to login to the GST Portal and navigate to **Services > Transition Form > TRAN - 1**. Fill the form and then you need to submit, file the form attaching DSC/ EVC.

## 4. By when do I need to file the transition Form GST TRAN - 1?

Transition Form GST TRAN - 1 has to be filed within <90 days > from the appointed day (1st July 2017). The time limit can be extended by another 90 days by the commissioner on the recommendation of GST Council.

## 5. Can I make any amendment to the transition Form GST TRAN - 1?

There is no provision for revision or amendment of details furnished in transition 'Form GST TRAN - 1. However, different table of transition form can be furnished at different points of time till the stipulated last date.

## 6. Do I need to attach any document along with transition Form GST TRAN - 1?

There is no requirement for uploading any documents as an attachment along with transition Form GST TRAN - 1. Wherever details are beyond a limit the same will be uploaded to the portal through an Offline Utility tool.

## 7. I am registered as composition taxpayer. Do I need to submit the transition form?

Transition Form is not to be submitted by the taxpayer registered as composition taxpayer under GST Law. Also, Transition form will not be displayed to the composition dealer.

## 8. What will happen once the transition Form GST TRAN - 1 is filed?

Once the transition Form GST TRAN - 1 is successfully filed, ARN is generated and transition credit will be credited to the Electronic Credit Ledger of GSTIN mentioned in the form.

## 9. What will happen if the transition Form GST TRAN - 1 is submitted but not filed with DSC/EVC?

Credit claimed in TRAN - 1 gets credited to the taxpayer's credit ledger on successful submit of the TRAN - 1 form, however filing of the form with prescribed electronic signature is necessary for subsequent utilisation of the credit. GSTR-3B cannot be filed if the same credit is utilized for payment of liabilities declared therein unless until the TRAN - 1 is filed. After submit, the taxpayer cannot change any entries of the TRAN - 1, hence the declaration need to be thoroughly checked before submitting TRAN - 1.

## 10. What is the correlation of various sections of the CGST Act and sections of the GST Form TRAN - 1 for availing credit?

Please refer to following table for correlation of the various sections of the CGST Act and sections of the GST Form TRAN - 1.

Section of the GST Form TRAN 1	Relevant section of CGST/ SGST Act	Headings
Table 5	Section 140(1) and 140(4)(a) of CGST Act	Amount of tax credit carried forward in the return filed under existing laws
Table 6	Section 140(2) of CGST Act	Details of capitals goods for which unavailed credit has not been carried forward under existing law (section 140 (2))
Table 7	Section 140(3), 140(4)(b), 140(5) and 140(6) of CGST Act	Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6)
Table 8	Section 140(8) of CGST Act	Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8))
Table 9	Section 141 of CGST Act	Details of goods sent to job-worker and held in his stock on behalf of principal under section 141
Table 10	Section 142(14) of SGST Act	Details of goods held in stock as agent on behalf of the principal under section 142 (14) of the SGST Act
Table 11	Section 142(11)(c) of CGST Act	Details of credit availed in terms of Section 142 (11 (c))
Table 12	Section 142(12) of CGST Act	Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

# Transition Form GST TRAN - 3

## 1. Who needs to file Form GST TRAN - 3?

1. Dealer who have received Credit Transfer Document (CTD) issued by Manufacturer
2. Manufacturer who has issued CTD to dealers

## 2. Why do I need to file Transition Form GST TRAN - 3?

Every registered person who was registered under Central Excise Act' 1944 and has issued Credit Transfer Document (CTD) and every registered person who is making use of 'Credit Transfer Document' to avail transitional credit is required to file 'Form GST TRAN – 3' within 60 days of the appointed date.

## 3. What are the provisions for issuance of CTD?

Please refer to link below for details or notification no 21/2017-CENT dt. 30-06-2017, as amended from time to time.

<http://www.cbec.gov.in/resources/htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-nt2017/cent21-2017.pdf>

## 4. What do I need to fill in the Transition Form GST TRAN - 3?

A registered taxpayer needs to fill the summary details of CTD issued/received at GSTIN level, so that recipient of such CTDs can claim credit based on the CTD document evidencing payment of duty and taxes issued by the registered person.

## 5. What do I need to do to submit the Transition Form GST TRAN - 3?

You need to login to the GST Portal and navigate to **Services > Transition Form > TRAN - 3**. Fill the form and submit the form by attaching DSC/ EVC.

## 6. Can I modify the details once submitted in the Form GST TRAN - 3?

NO. Once the details are submitted in Form GST TRAN - 3, the details cannot be modified.

## 7. By when do I need to file the Transition Form GST TRAN - 3?

Transition Form GST TRAN - 3 has to be filed by you within <60 days> of the appointed day.

## 8. Do I need to attach any document along with Transition Form GST TRAN - 3?

There is no requirement for uploading any documents, as an attachment, along with Transition Form GST TRAN - 3.

## 9. Will my Electronic Credit Ledger get updated based on information filled in my Form GST TRAN - 3?

No, ledgers will not be updated with ITC based on Form GST TRAN - 3 filed by you. ITC ledgers would be updated on filing of GST Trans 1 filed by you.