Government of India/State

Department of -----

Form GSTR-1

[See Rule.....]

DETAILS OF OUTWARD SUPPLIES

1. GSTIN:

- •••••
- **3.** Aggregate Turnover of the Taxable Person in the previous FY...... (To be submitted only in first year. To be auto populated in subsequent year)
- 4. Period: Month..... Year

5. Taxable outward supplies to a registered person

						(IIgu)	res in Ks)	
GSTIN/	Invoice	IGST	CGST	SGST	POS	Indicate if	Tax on this	GSTIN of
UIN					(only if	supply	Invoice is	e-
					different from	attracts	paid under	commerce
					the location of	reverse	provisional	operator (if
					recipient)	charge \$	assessment	applicable)
							(Checkbox	
							D	

	No.	Date	Value G	oods/ H Servic S		TaxableRa value	te Am	t Rate	Amt		Rate	Amt				
				es												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
																<u>.</u>

\$ To be filled only if a supply attracts reverse charge

Notes:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table

2. In case of inter-state supplies, only IGST would be filled

3. In case of intra-state supplies, CGST & SGST would be filled.

5A. Amendments to details of Outward Supplies to a registered person of earlier tax periods

																	(figures in Rs))
Oı	riginal	GSTIN/		Re	evised/C	Driginal	Invoice	•	Ι	GST	CG	ST	S	GST	POS(onl	Indicate	Tax on this	GSTIN of e-
In	voice	UIN													y if	if supply	Invoice is	commerce
No.	Date		No.	Date	Value	Goods/	HSN/	Taxable	Rate	Amt.	Rate	Amt	Rate	Amt	different	attracts	paid under	operator (if
						Service	SAC	Value							from the	reverse	provisional	applicable)
						S									location	charge \$	assessment	
															of		(Checkbox)	
															recipien			
															t)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

6. Taxable outward supplies to a consumer where Place of Supply (State Code) is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh

(figures in Rs)

(figures in Rs)

												(liguies in Ks)
Ī	Recipient's	Name of the				Invoice			-	IGST	POS	Tax on this Invoice is
	State code	recipient									(only if different	paid under provisional
		_									from the location	assessment
											of recipient)	(Checkbox)
			No.	Date	Value	Goods/	HSN/	Taxable	Rate	Amt		
						Services	SAC	value				
ĺ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Note:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table

6A. Amendment to taxable outward supplies to a consumer of earlier tax periods where Place of Supply (State Code) is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh

											(ingui	com Koj
Origi	nal	Recipient's	Name of the			Revised 1	Invoice		IGST		POS	Tax on this
Invoid	ce	State code	recipient								(only if	Invoice is
			-								different	paid under
											from the	provisional
No.	Date			No.	Date	Goods/Se	HSN/S	Taxable	Rate	Amt	location of	assessment
						rvices	AC	Value			recipient)	(Checkbox)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

	,			1		1	
							1
							1
							1

7. Taxable outward supplies to consumer (Other than 6 above)

Goods/S	HSN/	State code	Aggregate	IG	ST	CGS	ST	SGST		(figures in Rs) Tax on this
ervices	SAC	(Place of Supply)	Taxable Value	Rate	Amt	Rate	Amt	Rate	Amt	supply is paid under provisional assessment (Checkbox)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table

2. Table includes both inter-state supplies (invoice value below 2.5 lakhs) and intra-state supplies.

7A. Amendment to Taxable outward supplies to consumer of earlier tax periods (original supplies covered under 7 above in earlier tax period (s))

(figures in Rs)

(Checkbox)		Original Details	Revised Details	Aggregat e Taxable Value	IGST	CGST	SGST	Tax on this supply is paid under provisional assessment (Checkbox)
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Month (Tax Period)	Goo ds and Serv ices	HSN / SAC	Stat e Cod e	Goods/ Services	HS N/ SAC	State code (Place of Supply (State Code))		Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

8. Details of Credit/Debit Notes

GSTIN /UIN/ Name of	Type of note (Debit/Credit)	Debit	Note/credit note	Origina Invoice		Differenti al Value (Plus or Minus)			Differe	ntial Tax	(figures in	Rs)
recipie		No.	Date	No.	Date		IG	ST	CC	GST	SG	ST
nt							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other the	an reverse charge	1	Ĩ	ř i	ŕ	**	1	- -	1			
Reverse	charge	-	F		·		1		1			

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

8A. Amendment to Details of Credit/Debit Notes of earlier tax periods

												(fig	ures in Rs	s)
GSTI N/UI	Type of note	Orig	ginal	Rev	ised	Original Inv details	voice	Differenti al Value		_	Differen	tial Tax	ζ.	
N/Na	(Debit/Cre	No.	Date	No.	Date	No.	Date	(Plus or	IGS	T .	CG	ST	SGS	ST
me of recipi ent	dit)							Minus)	Rate	Amt	Rate	Amt	Rate	Amt

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Other t	Other than reverse charge														
Reverse	Reverse charge														

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

9. Nil rated, Exempted and Non GST outward supplies*

(figures in Rs)

	Goods/Services	Nil Rated	Exempted	Non GST supplies
		(Amount)	(Amount)	(Amount)
(1)	(2)	(3)	(4)	(5)
Interstate supplies to registered person				
Intrastate supplies to registered person				
Interstate supplies to consumer				
Intrastate supplies to consumer				

□ If the details of "nil"" rated and "exempt" supplies have been provided in Table 5, 6 and 7, then info in column (4) may only be furnished.

10. Supplies Exported (including deemed exports)

															(figures in Rs)
Description				Invoice			Ship	oping	J	IGST	CG	ST	SG		Tax on this Invoice is
							b	ill/							paid under provisional
							bill of	export							assessment (Checkbox)
	No.	Date	Value	Goods/S	HSN/	Taxable	No	Date	Rate	Amt	Rate	Amt	Rate	Amt	
				ervices	SAC	value									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Without payment of GST									
With payment of GST									

10A. Amendment to Supplies Exported (including deemed exports)

																(figures	in Rs)
Description	Origi Invo	inal oice		Revi	sed Invo	bice		Shippi bill o	ng bill/ f export	IGS	T	С	GST		SGST	Tax on this Invoid paid provisional assessment (Checkbox)	under
	No.	Date	No.		/Servi		Taxabl e value	No	Date	Rate	Amt	Rate	Amt	Rate	Amt		
	(1)	(2)	(3)	(4)	(5)	(6)		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Without payment of																	
With payment of																	

11. Tax liability arising on account of Time of Supply without issuance of Invoice in the same period.

(figures in Rs)

GSTIN/UIN/ Name of	State Code	Docum ent No.	Date	Goods/ Servic	HSN/SAC of supply	Amount of advance received/ Value of			TA	X		
customer	Coue	ent No.		es	or suppry	Supply provided	IGS	Т	CG	ST	SG	ST
						without raising a bill	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Note: A transaction id would be generated by system for each transaction on which tax is paid in advance/on account of time of supply

11A. Amendment to Tax liability arising on account of Time of Supply without issuance of Invoice in the same tax period.

(figures in Rs)

Original I	Details		Revised	l Detail	S				Amount of	TAX					
GSTIN/ UIN/Na me of custome r	Docum ent Numbe r	Date	GSTI N/UI N/ Name of custo mer	Stat e Cod e	Docu ment No.	Date	Goods /Servi ces	HSN/S AC of supply to be made	advance received/ Value of Supply provided without raising a bill	IGST Rate	Tax	CGST Rate	Tax	SGST Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
													-	-	

12. Tax already paid (on advance receipt/ on account of time of supply) on invoices issued in the current period

(figures in Rs)

Invoice No.	Transaction id		TAX Paid on	receipt of advar	nce/on account o	of time of sup	oply
	(A number assigned by the system]	IGST	CG	ST		SGST
	when tax was paid)	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on advance receipt/on occurrence of time of supply

13. Supplies made through e-commerce portals of other companies

Part 1- Supplies made through e-commerce portals of other companies to Registered Taxable Persons

												(f	igure in F	Rs.)
Invoice	Date	Merchant	GSTIN of e-	Gross	Taxabl	Goods	HSN/	IC	GST	SC	GST	CO	GST	Place
No.		ID issued	commerce	Value	e value	(G)/	SAC							of
		by e-	portal	of		Servic		Rate	Amt.	Rate	Amt.	Rate	Amt	Suppl
		commerc		supplie		es (S)							•	У
		e		S										(State
		operator												Code)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Note: Details of supplies made through e-commerce portal to registered Taxable Persons shall be reported in Table 5 of this return, which shall be prepopulated in this table based on the flag provided in the respective table at the time of creation of Return.

Part 2- Supplies made through e-commerce portals of other companies to Unregistered Persons

(figure in Rs.)

Sr No.	Merchant ID issued by e- commerce portal	GSTIN of e- commerce portal	Place of Supply (State Code)	Taxable value	IG	ST	CG	ST	SG	ST
					Rate	Amt	Rate	Amt	Rate	Amt
1	2	3	4	5	6	7	8	9	10	11

I					· · · · ·	
1					1	
-						
					· · · · ·	

Note: Details of supplies made through e-commerce portal to unregistered Taxable Persons shall be reported in the table by the Taxable Person in addition to the details which are already provided in Table 6 & 7 of this return, this shall not be included in the turnover again.

Part- 2A Amendment to Supplies made through e-commerce portals of other companies to Unregistered Taxable Persons

Sr No.	Original De	etails	Revised De	tails	by e-	GSTIN of e- commerce portal	Taxable value	IG	ST	CG	ST	SG	ST
	Tax period of supplies	Place of Supply (State Code)	Tax period of supplies	Place of Supply (State Code)	portal			Rate	Amt	Rate	Amt	Rate	Amt
1	2	3	4	5	7	8	9	10	11	12	13	14	15

14. Invoices issued during the tax period including invoices issued in case of inward supplies received from unregistered persons liable for reverse charge

S.No.	Series number of invoices	From	То	Total number of invoices	Number of cancelled invoices	Net Number of invoices issued
1	2	3	4	5	6	7

			(1
			1	1
			1	1
			1	1
			1	

I _______hereby declare that the information given in this statement is true, correct and complete in every respect. I further declare that I have the legal authority to submit this statement.

Place:

Date:

(Signature of Authorized Person)

INSTRUCTIONS for furnishing the information

- 1. Terms used:
 - GSTIN: Goods and Services Taxable Person Identification Number
 - UIN: Unique Identity Number for embassies
 - HSN: Harmonized System of Nomenclature for goods
 - SAC: Service Accounting Code
 - POS: Place of Supply (State Code) of goods or services State Code to be mentioned
- 2. To be furnished by the 10th of the month succeeding the tax period. Not to be furnished by compounding Taxable Person/ISD
- 3. Aggregate Turnover means as defined under the Goods and Services Tax Act, 20.....
- 4. HSN/SAC is not mandatory for taxable person whose aggregate turnover is less than 1.5 crores. HSN shall be restricted to maximum 8 digits. If gross turnover in previous financial year is greater than Rs 5 crore, HSN should be minimum of 4 digits. If gross turnover in previous financial year is equal to or greater than Rs 1.5 crore and less than 5 crore, HSN should be minimum of 2 digit and would be mandatory from the second year of GST implementation. In case of Exports HSN should be 8 digits.