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Returns

Extra provisions for detailed and comprehensive study

117.7 Contents of GSTR-1

Form GSTR-1 stipulates furnishing of details on several counts. Following are the highlights.

General details	Details of outward supplies
<ul style="list-style-type: none"> • FY and tax period • GSTIN • Legal name • Trade name, if any 	<ul style="list-style-type: none"> • B2B supplies (including UIN holders) • B2C supplies (inter-State) of invoice value > 2.5 lakh • Other B2C supplies (consolidated details) • Zero-rated supplies and deemed exports • Nil rated, exempted & non-GST supplies • Debit/credit notes issued • Amendments to details furnished in earlier tax periods • Advances received/adjusted (net of refund vouchers, if any) • HSN-wise summary of outward supplies • Documents issued during the tax period

Points to note:

- Scanned copies of invoices are **not** required to be uploaded in GSTR-1. Only certain prescribed fields of **information** from invoices need to be uploaded like number, date, value, taxable value, rate, etc.
- Place of supply is also captured in GSTR-1.¹
- Value as well as taxable value are to be furnished and both may be different. Where supply falls under Schedule I (i.e., supply without consideration), taxable value should be worked out as prescribed under Rules.
- The number of HSN codes to be reported depends on the **annual turnover** in the **preceding FY**. The requirement is the same as that for a tax invoice mentioned in para 98.3.
- Details of supplies not liable to GST are also to be furnished (nil rated, exempted, non-GST supplies).

119.4 Contents of GSTR-3B

GSTR-3B contains the following details:

General details	Specific details
<ul style="list-style-type: none"> • Year and month/quarter • GSTIN • Legal name 	<ul style="list-style-type: none"> • Summary of outward supplies and inward supplies liable to reverse charge • Summary of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders • Available/reversed/ineligible ITC • Values of exempt, nil rated and non-GST inward supplies • TDS/TCS credit • Payment of tax

¹ Since GST is a destination-based consumption tax, it is essential to ensure that tax paid accrues to the State in which the consumption of goods/services takes place. This is ensured by capturing the details of place of supply (State/UT).

120.2 Contents of GSTR-4

GSTR-4 contains the following details:

General details	Specific details
<ul style="list-style-type: none"> • Year • GSTIN • Legal name • Trade name, if any • ATO in preceding FY (auto populated) 	<ul style="list-style-type: none"> • Inward supplies including supplies on which tax is to be paid under reverse charge (invoice-wise details) • Summary of self-assessed liability as per GST CMP-08 • Tax-rate wise details of outward supplies / inward supplies attracting reverse charge during the year • TDS/TCS credit received (auto populated) • Tax, interest, late fee payable and paid • Refund claimed from electronic cash ledger

We have learnt that a composition taxpayer can neither avail ITC nor pass on the ITC to his customers and he is required to pay tax at a fixed concessional rate on the turnover in the State/UT [para 36]. Therefore, details of ITC are not given in GSTR-4. Details of outward supplies are not required invoice-wise (consolidated details are to be given rate-wise). However, details of inter-State and intra-State inward supplies received from registered and un-registered persons are required **invoice-wise**.

