

Government of India/State
Department of -----

Form GSTR-1

[See Rule.....]

DETAILS OF OUTWARD SUPPLIES

1. **GSTIN:**
2. **Name of the Taxable Person:**
(S. No. 1 and 2 will be auto-populated on logging)
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

(figures in Rs)

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

	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

\$ 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)

Original Invoice		GSTIN/ UIN	Revised/Original Invoice						IGST		CGST		SGST		POS(only if different from the location of recipient)	Indicate if supply attracts reverse charge \$	Tax on this Invoice is paid under provisional assessment (Checkbox)	GSTIN of e-commerce operator (if applicable)
No.	Date		No.	Date	Value	Goods/Services	HSN/SAC	Taxable Value	Rate	Amt.	Rate	Amt	Rate	Amt				
(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)

Recipient's State code	Name of the recipient	Invoice						IGST		POS (only if different from the location of recipient)	Tax on this Invoice is paid under provisional assessment (Checkbox)
		No.	Date	Value	Goods/ Services	HSN/ SAC	Taxable value	Rate	Amt		
(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

(figures in Rs)

Original Invoice		Recipient's State code	Name of the recipient	Revised Invoice					IGST		POS (only if different from the location of recipient)	Tax on this Invoice is paid under provisional assessment (Checkbox)
No.	Date			No.	Date	Goods/ Services	HSN/ SAC	Taxable Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Month (Tax Period)	Goods and Services	HSN / SAC	State Code	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

(figures in Rs)

GSTIN /UIN/ Name of recipient	Type of note (Debit/Credit)	Debit Note/credit note		Original Invoice		Differenti al Value (Plus or Minus)	Differential Tax						
		No.	Date	No.	Date		IGST		CGST		SGST		
							Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Other than reverse charge													
Reverse charge													

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

(figures in Rs)

GSTIN/UI N/Name of recipient	Type of note (Debit/Credit)	Original		Revised		Original Invoice details		Differenti al Value (Plus or Minus)	Differential Tax						
		No.	Date	No.	Date	No.	Date		IGST		CGST		SGST		
									Rate	Amt	Rate	Amt	Rate	Amt	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Other than reverse charge														
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 (Amount)	Exempted (Amount)	Non GST supplies (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						Shipping bill/ bill of export		IGST		CGST		SGST		Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	No.	Date	Rate	Amt	Rate	Amt	Rate	Amt	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	

Without payment of GST																
With payment of GST																

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

(figures in Rs)

Description	Original Invoice		Revised Invoice					Shipping bill/ bill of export		IGST		CGST		SGST		Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	No.	Date	Goods/Services	HSN/SAC	Taxable	No	Date	Rate	Amt	Rate	Amt	Rate	Amt	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Without payment of GST																
With payment of GST																

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 customer	State Code	Document No.	Date	Goods/Services	HSN/SAC of supply	Amount of advance received/ Value of Supply provided without raising a bill	TAX						
							IGST		CGST		SGST		
							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 Details			Revised Details						Amount of advance received/ Value of Supply provided without raising a bill	TAX					
GSTIN/ UIN/Name of customer	Document Number	Date	GSTIN/ UIN/ Name of customer	State Code	Document No.	Date	Goods /Services	HSN/S AC of supply to be made		IGST		CGST		SGST	
										Rate	Tax	Rate	Tax	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 (A number assigned by the system when tax was paid)	TAX Paid on receipt of advance/on account of time of supply					
		IGST		CGST		SGST	
		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

(figure in Rs.)

Invoice No.	Date	Merchant ID issued by e-commerce operator	GSTIN of e-commerce portal	Gross Value of supplies	Taxable value	Goods (G)/ Services (S)	HSN/SAC	IGST		SGST		CGST		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

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 pre-populated 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	IGST		CGST		SGST	
					Rate	Amt	Rate	Amt	Rate	Amt
1	2	3	4	5	6	7	8	9	10	11

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 Details		Revised Details		Merchant ID issued by e-commerce portal	GSTIN of e-commerce portal	Taxable value	IGST		CGST		SGST	
	Tax period of supplies	Place of Supply (State Code)	Tax period of supplies	Place of Supply (State Code)				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	To	Total number of invoices	Number of cancelled invoices	Net Number of invoices issued
1	2	3	4	5	6	7

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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.