

Instructions for Form GSTR-1

A. General Instructions

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UIN: Unique Identity Number
- c. UQC: Unit Quantity Code
- d. HSN: Harmonized System of Nomenclature
- e. POS: Place of Supply (Respective State)
- f. TCS: Tax collection at source by e-commerce operator
- g. SEZ: Special Economic Zone
- h. ECO: E-commerce operator
- i. DTA: Domestic Tariff Area
- j. B to B: Supplies from one registered person to another registered person
- k. B to C: Supplies from registered person to unregistered person

2. Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.

B. Table specific instructions-

Sr. No.	Table No.	Instructions
1	2	3
1	4A	i. Supplies made to registered persons including supplies made through ecommerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported. ii. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. iii. The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit /developer.
2	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.
3	5	Inter-State supplies made to unregistered persons having invoice value more than Rs. 1 lakh shall be reported.
4	6A	Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
5	6B	Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.
6	6C	Deemed export supplies shall be reported.
7	7	Supplies made to unregistered persons other than those reported in table 5 shall be reported. Values shall be net of credit and debit notes.
8	8	Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through E-commerce Operator under section 9(5) shall not be included under exempted supplies of supplier.

9	9A	Amendment of values reported in table 4A, 4B, 5, 6A, 6B and 6C shall be reported.
10	9B	Credit and debit notes issued during the period shall be reported.
11	9C	Amendment of credit and debit notes reported in table 9B shall be reported.
12	10	Amendment of unregistered supplies reported in table 7 shall be reported.
13	11(I)A	Advances received shall be reported. The values shall be net of refund vouchers, if any.
14	11(I)B	Advances adjusted during the period shall be reported.
15	11(I)C	Amendment to advances received or adjusted shall be reported.
16	12	HSN details as per notifications issued by Government from time to time shall be reported.
17	13	Details of the documents issued during the period shall be reported.
18	14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.
19	14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.
20	14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.
21	14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.
22	15	(i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5). (ii) GSTIN of supplier and recipient, if registered, shall be reported. (iii) Details of the documents issued by ECO shall be reported, if recipient is registered.
23	15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.
24	15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported.”.