

# Amendment of outward supplies of goods or services for current tax period

Financial Year					
Tax Period					

1.	GSTIN									
2.	(a)	Legal name of the registered person								
	(b)	Trade name, if any								
3.	(a)	ARN	<Auto>							
	(b)	Date of ARN	<Auto>							

## 4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/UIN	Invoice details				Rate	Taxable value	Amount	Integrated Tax	Central Tax	State / UT Tax	Cess	Place of Supply (Name of State/UT)
	No.	Date	Value									
1	2	3	4	5	6	7	8	9	10	11		
4A. Supplies other than those attracting reverse charge (including supplies made through e-commerce operator attracting TCS)												
4B. Supplies attracting tax on reverse charge basis												

## 5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 1 lakh

Place of Supply (State/UT)	Invoice details				Rate	Taxable Value	Amount	Integrated Tax	Cess
	No.	Date	Value						
1	2	3	4	5	6	7	8		
5. Outward supplies (including supplies made through e-commerce operator, rate wise)									

## 6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details					Shipped bill of export	Integrated Tax	Central Tax	State / UT Tax	Cess
	No.	Date	Value							
1	2	3	4	5	6	7	8	9	10	11
6A. Exports										
6B. Supplies made to SEZ unit or SEZ Developer										
6C. Deemed exports										

## 7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
Consolidated rate wise outward supplies (including supplies made through e-commerce operator attracting TCS)					
7B. Inter-State Supplies where invoice value is upto Rs 1 Lakh [Rate wise]- Consolidated rate wise outward supplies (including supplies made through e-commerce operator attracting TCS)					
Place of Supply (Name of State)					

## 8. Nil rated, exempted and non-GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/nonGST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

## 9. Amendments to taxable outward supply details furnished in FORM- GSTR-1 for the current tax periods in Table 4, 5 and 6 [including debit and credit notes issued during current period and amendments thereof]

Details of original document	Revised details of document or details of original Debit or Credit Notes										Rate	Taxable Value	Amount				Place of supply
	C1	D1	GS	Docu	Ship	Va	In	Inte	Cent	Stat			Cess				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
9A. Amendment of invoice/Shipping bill details furnished																	
9B. Debit Notes/Credit Notes (original)																	
9C. Debit Notes/Credit Notes (Amended)																	

## 10. Amendments to taxable outward supplies to unregistered persons furnished in FORM GSTR-1 for current tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised (current tax period should be auto populated here)					
10A. Intra-State Supplies (including supplies made through e-commerce operator attracting TCS) [Rate wise]					
10B. Inter-State Supplies (including supplies made through e-commerce operator attracting TCS) [Rate wise]					
Place of Supply (Name of State)					

## 11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in current tax period [(Net of refund vouchers, if any)]

Rate	Gross Advance Received/adjusted	Place of supply (Name of State/UT)	Amount					
			Integrat	Centr	State/UT	Cess		
1	2	3	4	5	6	7		
I Information for the current tax period								
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)								
11A (1). Intra-State supplies (Rate Wise)								
11A (2). Inter-State Supplies (Rate Wise)								
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7								
11B (1). Intra-State Supplies (Rate Wise)								
11B (2). Inter-State Supplies (Rate Wise)								
II Amendment of information furnished in Table No. 11(I) in GSTR-1 statement for current tax period								
(Furnish revised information)								
Mon					11A(1)	11A(2)	11B(1)	11B(2)

## 12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description	UQC	Total Quantity	Rate of Tax	Total Taxable Value	Amount	Integrat	Centra	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	

## 13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

## 14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

## 14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details			Revised details of GSTIN of e-commerce operator	Net value of supplies	Tax amount			
	Month	Quarter	GSTIN of e-commerce operator			Integrat	Centra	State / UT tax	Cess
1	2	3	4	5	6	7	8	9	
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52									
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)									

## 15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Docu	Docu	Rate	Value of supplies made	Tax amount				Place of supply
								Integrat	Centra	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	
Registered	Registered											
Unregistered	Registered											
Unregistered	Unregistered											

## 15A (I). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for registered recipients]

Type of supplier	Original details					Revised details of GSTIN of e-commerce operator	Rate	Value of supplies made	Tax amount				Place of supply
	GS	GS	Do	Do	Do				Integrat	Centra	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12		
Registered													
Unregistered													

## 15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details					Revised details of GSTIN of e-commerce operator	Rate	Value of supplies made	Tax amount				Place of supply
	GS	GS	Do	Do	Do				Integrat	Centra	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12		
Registered													
Unregistered													

### Instructions for filing of GSTR-1A:

- It is an additional facility provided to add any particulars of current tax period missed out in reporting in FORM GSTR-1 of current tax period or amend any particulars already declared FORM GSTR-1 of current tax period (including those declared in IFF, for the first and second months of a quarter, if any, for quarterly taxpayers) The form is an optional form without levy of late fees.
- The FORM will be available on the portal after due date of filing of FORM GSTR-1 or the actual date of filing of FORM GSTR-1, whichever is later, till filing of corresponding FORM GSTR-3B of the same tax period. Similarly, for quarterly taxpayers, the FORM GSTR-1A shall be opened quarterly after filing of the FORM GSTR-1 (Quarterly) or the due date of filing of FORM GSTR-1 (Quarterly), whichever is later, till filing of FORM GSTR-3B of the same tax period.
- The particulars declared in FORM GSTR-1A along with particulars declared in FORM GSTR-1 shall be made available in FORM GSTR-1A. In case of taxpayers opting for filing of quarterly returns the same shall be made available in FORM GSTR-3B (Quarterly) along with particular furnished in FORM GSTR-1 and IFF of Month M1 and M2 (if filed).
- An amendment of a document which is related to change of Recipient's GSTIN shall not be allowed in GSTR-1A.
- In addition to the GSTR-2B already generated, GSTR-2B shall also consist of all the supplies declared by the respective suppliers in GSTR-1A. However, supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B. For example,
  - a supplier issues two invoices INV1 and INV2 in the month of January 2023. Then he furnished the details of the invoice INV1 on 8<sup>th</sup> Feb 2023 in FORM GSTR-1. However, he misses one invoice INV2 and furnishes the details of the same in FORM GSTR-1A on 15<sup>th</sup> Feb 2023. In this case, INV1 will go to the FORM GSTR-2B of the recipient for the month of January made available on 14<sup>th</sup> Feb 2023. INV2 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14<sup>th</sup> March 2023.
  - a supplier issues two invoices INV3 and INV4 in the month of January 2023. Then he furnished the details of the invoice INV3 on 15<sup>th</sup> Feb 2023 in FORM GSTR-1. However, he declared INV 4 in FORM GSTR-1A on 16<sup>th</sup> Feb 2023. In this case, both INV3 and INV4 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14<sup>th</sup> March 2023.

### 6. Instructions for specific tables:-

Table No.	Instructions
4A, 4B, 5, 6, 9B (for registered recipients)	Taxpayers may declare additional details of invoices / documents in the current tax period other than those already declared in FORM GSTR-1.
7	<ul style="list-style-type: none"> <li>Taxpayers may declare additional details of invoices/ documents for the current tax period other than those already declared in FORM GSTR-1.</li> <li>In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through Table 7 and the taxpayer will have to use amendment facility in Table 10 for the same.</li> </ul>
8,	Taxpayers may declare additional details of Nil rated, Exempted and Non-GST supplies for the current tax period other than those already declared in FORM GSTR-1.
9A and 9C	Amendment of values reported in table 4A, 4B, 5, 6A, 6B, 6C and 9B in IFF, for the first and second months of a quarter, if any, and FORM GSTR-1 of the current tax period.
12	HSN details as per additional/amendments details reported in FORM GSTR-1A shall be declared here. In case of any downward amendment, entry can be made with the minus sign for the differential part.
11A(I) & 11A(2), 11B(I) & 11B(2)	<ul style="list-style-type: none"> <li>Taxpayers may declare details of advances received or adjusted for the current tax period other than those already declared in FORM GSTR-1.</li> <li>In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through these tables and the taxpayer will have to use amendment Table 11(II) as the case may be.</li> </ul>
14	Taxpayers may declare additional details of supplies made through e-commerce operator for the current tax period
15	ECO Taxpayers may declare additional details of supplies for unregistered recipients (rate wise) for the current tax period other than those already declared in FORM GSTR-1.
10, 11(II), 14A, 15A(I), 15A(II)	§ Taxpayers may amend details already declared in FORM GSTR1 of the current period. §.