

### PART-I

#### GSTR 1A-DETAILED ANALYSIS

GSTR-1A is a form that has been introduced as per the GST act which allows taxpayers to amend and modify the details of outward supplies or we can say sales which have been furnished in GSTR-1. It is mainly required for correcting errors or adding details which were missed or omitted during filing of GSTR-1 and is related to outward supplies and came to the notice of supplier after filing GSTR-1 but before filing GSTR-3B for the same tax period.

#### **Legal aspects of GSTR-1A**

The legal framework for GSTR-1A is introduced as per the rules made under Central Goods and Services Tax act, 2017, which governs the various procedures for filing GST returns. The Central Board of Indirect Taxes and Customs, through Notification No. 12/2024 – Central Tax issued on July 10, 2024, have introduced amendments to these rules by incorporating GSTR-1A into the existing framework of GST.

The rule 59 deals with “the form and manner of furnishing details of outward supplies”. This rule was amended to incorporate the provisions that were relevant to GSTR-1A which were as follows:

- o Proviso after sub-rule (1): Which states that the taxpayers may amend or furnish additional details of outward supplies in GSTR-1A after filing GSTR-1 but before filing GSTR-3B for the same tax period, that means discretion given to taxpayers in this matter.
- o Insertion of sub-rule (4A): Which states that form GSTR-1A is introduced to allow the taxpayers to amend or add invoice-wise details of inter-State and intra-State supplies made to registered persons, inter-State supplies with invoice value exceeding **one lakh rupees made to unregistered persons**, consolidated details of intra-State supplies made to unregistered persons, and details of debit and credit notes issued during the month.

Sub-rule (7) of Rule 60 was amended to include a new clause which permits the inclusion of additional details or amendments in outward supplies furnished by a supplier in form GSTR-1A, which provided these changes are made between the due date of GSTR-1 for the previous tax period and the due date of GSTR-1 for the current tax period.

GSTR-1A is a supplementary return which has been introduced to rectify any errors or omissions in the details of outward supplies previously reported in GSTR-1. It provides taxpayers with an opportunity to ensure that their tax filings are accurate before submitting GSTR-3B for the same tax period.

GSTR-1A can be filed by any registered dealer who finds out the errors or omissions after filing their GSTR-1. It is useful for those who need to correct records relating to supply of goods or services or those who wish to add new records that were missed during the initial filing of GSTR-1.

### **Salient Features of GSTR-1A**

- GSTR-1A must be filed before GSTR-3B for the same tax period, Filing GSTR-1A is not mandatory but it is optional.
- It can be filed online or through a GST Suvidha Provider (GSP)
- Only those records related to the current tax period can be changed by filing GSTR-1A.

### **Impact on GSTR-3B or 2B**

Any records saved in GSTR 1A to be filed before filing GSTR 3B, in case not filed the dealer will face errors while filing GSTR 3B, to avoid this, the saved record to be deleted

In case any records are saved in GSTR-1A, but not filed before GSTR-3B, the taxpayer will face errors when he try to file GSTR-3B. These saved records should be deleted, resected, or filed in GSTR-1A before making him eligible to file and process with his GSTR-3B.

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GSTR-2B is also affected if taxpayer files GSTR-1A, in case any amendments or additions are made through GSTR-1A that will also get reflected in the GSTR-2B of the recipient for the subsequent tax period.

The dealers also have the option to add the details of debit and credit notes in the tables specified in form GSTR-1A, but the changes in GSTIN of the recipient is not allowed to be made by filing form GSTR-1A. Such changes can only be made in the GSTR-1 of subsequent periods.

GSTR-1A is form available to dealer to add any particulars that were missed in reporting in FORM GSTR-1 of the current tax period or amend any particulars already declared in FORM GSTR-1 of the current tax period

The notable features of GSTR-1A is its optional. Dealers are not mandated to file this form unless they have missed out on reporting certain details or need to amend previously declared particulars. This flexibility ensures that dealers are not burdened with additional compliance requirements if their initial GSTR-1 filing was accurate and complete.

**No Late Fees will be levied for filing Form GSTR-1A**

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### PART-II

#### FREQUENTLY ASKED QUESTIONS

1. What is GSTR-1A?

A form for amending or adding details of outward supplies after filing GSTR-1 but before GSTR-3B

2. Is filing GSTR-1A mandatory?

No, it is optional.

3. What errors can be corrected using GSTR-1A?

Errors in invoice-wise details of supplies to registered and unregistered persons, credit/debit notes, etc.

4. How does GSTR-1A affect GSTR-3B?

Any amendments must be filed in GSTR-1A before submitting GSTR-3B to avoid errors.

5. Can changes to GSTINs be made in GSTR-1A?

No, changes to GSTINs are allowed only in GSTR-1 of subsequent periods.

6. Who can file GSTR-1A?

Any registered dealer who identifies errors or omissions after filing GSTR-1.

7. Is there a fee for filing GSTR-1A?

No, there are no charges for filing the form.

8. Can GSTR-1A be filed offline?

No, it must be filed online or via a GST Suvidha Provider (GSP).

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9. What if discrepancies arise after filing GSTR-3B?

Corrections must be made in the subsequent GSTR-1.

10. Are late fees applicable for GSTR-1A?

No late fees apply as the form is optional.

11. Can GSTR-1A be used for past tax periods?

No, it is applicable only for the current tax period before GSTR-3B filing.

12. What happens if GSTR-1A changes are not filed?

Saved records in GSTR-1A may cause errors in GSTR-3B filing.

13. Do changes in GSTR-1A affect the recipient's GSTR-2B?

Yes, amendments reflect in the recipient's GSTR-2B for the subsequent period.

14. Can errors in debit or credit notes be corrected in GSTR-1A?

Yes, amendments to such notes are allowed.

15. What is the legal basis for GSTR-1A?

Rule 59 of the CGST Act governs its usage and procedure.

16. Can multiple amendments be made in GSTR-1A?

Yes, but only for the specific tax period being corrected.

17. What are common errors corrected in GSTR-1A?

Incorrect GSTIN, taxable value, or tax rates are frequently corrected.

18. How does GSTR-1A impact compliance ratings?

Filing accurate amendments improves compliance ratings.

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19. Is there any system validation for GSTR-1A data?

Yes, discrepancies are flagged during submission.

20. Can errors in exports be corrected via GSTR-1A?

Yes, amendments to export invoices are permitted.

21. Does GSTR-1A include HSN code corrections?

Yes, HSN code errors can be amended.

22. What are key tables for amendments in GSTR-1A?

Tables related to B2B, B2C, credit, and debit notes.

23. Is the approval of the recipient required for amendments?

No, amendments can be filed independently by the supplier.

24. Can amended data be rejected?

Yes, if found incorrect or inconsistent with original records.

25. What is the timeline for filing GSTR-1A?

Amendments must be made before filing GSTR-3B for the same period.

### **PART-III**

#### **RELATED CIRCULARS/NOTIFICATION/CASE LAWS**

**Notification No. 12/2024 – Central Tax [G.S.R. 376(E)/F.No. Cbic-20006/21/2024-Gst], Dated 10-7-2024**

#### **Amendment in Rule 21 – Cancellation of Registration**

In the said rules, in rule 21:

(i) in clause (f), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;

#### **Amendment in Rule 21A – Suspension of Registration**

In the said rules, in rule 21A, in sub-rule (2A), in clause (a): (i) after the words, letters and figures “furnished in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted; (ii) after the words, letters and figures “in their FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A of the previous tax period, if any” shall be inserted.

#### **Amendment in Rule 36 (4) : Conditions to claim ITC**

In the said rules, in rule 36, in sub-rule (4), in clause (a), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

#### **Amendment in Rule 40 – Manner of claiming credit in special circumstances**

In the said rules, in rule 40, in sub-rule (1), in clause (e), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “and in FORM GSTR-1A, if any,” shall be inserted

### **Amendment in Rule 48- Manner of issuing invoice.**

In the said rules, in rule 48, in sub-rule (3), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A, if any” shall be inserted

### **Amendment in Rule 59: Change in Table 5 of GSTR-1 w.e.f 1st August 2024**

In the said rules, in rule 59, –

(i) after sub-rule (1), the following proviso shall be inserted, namely:- “Provided that the said person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.”;

(ii) in sub-rule (4), with effect from 1st day of August, 2024, for the words “two and a half lakh rupees” wherever they occur, the words “**one lakh rupees**” shall be substituted;

(iii) after sub-rule (4), the following sub-rule shall be inserted, namely: –

“(4A) The additional details or the amendments of the details of outward supplies of goods or services or both furnished in FORM GSTR-1A may, as per the requirement of the registered person, include the – (a) invoice wise details of – (i) inter-State and intra-State supplies made to the registered persons; and (ii) inter-State supplies with invoice value more than one lakh rupees made to the unregistered persons; (b) consolidated details of – (i) intra-State supplies made to unregistered persons for each rate of tax; and (ii) State wise inter-State supplies with invoice value upto one lakh rupees made to unregistered persons for each rate of tax; (c) debit and credit notes, if any, issued during the month for invoices issued previously.”



### **Amendment in Rule 60: Form and manner of ascertaining details of inward supplies**

In the said rules, in rule 60, —

(i) in sub-rule (1), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “or FORM GSTR-1A” shall be inserted;

(ii) in sub-rule (7), after clause (ii), the following clause shall be inserted, namely: —

“(ii) the additional details or amendments in details of outward supplies furnished by his supplier in FORM GSTR-1A filed between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous tax period to the due date of furnishing of FORM GSTR-1 for the current tax period;”.

### **Amendment in Rule 78: Matching of details furnished by the e-Commerce operator with the details furnished by the supplier**

In the said rules, in rule 78, after the words, letters and figures “supplier in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

Amendment in Rule 88C: Manner of dealing with difference in liability reported in statement of outward supplies and that reported in return.

In the said rules, in rule 88C, in sub-rule (1), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

### **Amendment in Rule 96A:**

In the said rules, in rule 96A, —

(iii) in sub-rule (1), for clause (b), the following shall be substituted, namely:-

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“(b) fifteen days after the expiry of one year, or the period as allowed under the Foreign Exchange Management Act, 1999 (42 of 1999) including any extension of such period as permitted by the Reserve Bank of India, whichever is later, from the date of issue of the invoice for export, or such further period as may be allowed by the Commissioner, if the payment of such services is not received by the exporter in convertible foreign exchange or in Indian rupees, wherever permitted by the Reserve Bank of India.”;

(ii) in sub-rule (2), after the words, letters and figures “contained in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

Thanks and Regards

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