Analysis of Form GSTR-1A

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EXCELLENCE IN LEGAL DELIVERABLES

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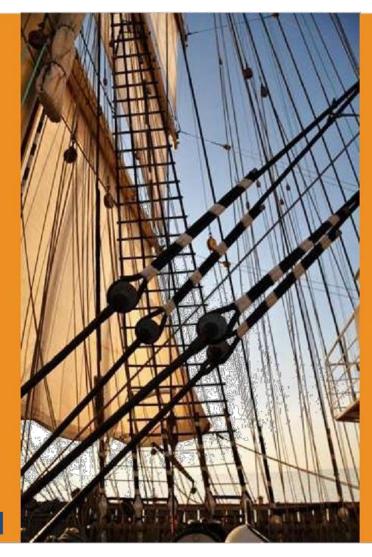**[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade), B.Com(H)]**

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1. It is an **optional** form for amending or adding figures to GSTR-1 filed for the month

2. It will be made available from the **GSTR-1 last date or date of filing till the filing of GSTR-3B** of the same tax period.

3. **No GSTIN Amendment** can be made through GSTR-1A. It can be done only through Table 9 of GSTR-1

4. **Table 9 of GSTR-1 shall remain** for all amendments in addition to GSTR-1A for a limited period.

5. It seems that even though the **suppliers current GSTR-3B** can be amended by GSTR-1A, yet even if the GSTR-1A has been within 12th to 13th, thse GSTR-2B of recipient shall be auto-populated only in the **next month**

6. **Interest** will be applicable incase excess ITC is taken by the recipient on the basis of GSTR-2B, but thereafter rectified vide GSTR-1A. Hence the ITC shall be taken on the basis of ITC Register.

In such case adjustment of the differential amount which is reversed in **GSTR-3B Table 4B(1) or 4B(2)** needs to be made in the next month and thereafter a reconciliation needs to be kept ready accordingly.

7. **Incase of on payment of duty Exports or SEZ supplies,** it will be a relief where incase of under-reporting values in GSTR-1, refund was under-processed. Now such refunds would be processed according to the corrected figures in 3B.

8. Additional amounts can be put for **exempt/ Non GST supplies/ NIL Rated** supplies in Table 8. However, it needs to be seen whether reduction in values is possible or not.

THANK YOU

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