

GOODS & SERVICES TAX / IDT UPDATE - 113

Due date for filing of Annual Return & Annual Reconciliation Statement for the FY 2019-20 extended to 28th February 2021

The CBIC vide [Notification No. 95/2020- Central Tax dated 30th December 2020](#) has extended the due date for furnishing of Annual Return in Form GSTR-9 and Annual Reconciliation Statement in Form GSTR- 9C for the financial year 2019-2020 from 31st December 2020 to 28th February, 2021.

[[Notification No. 95/2020- Central Tax dated 30th December 2020](#)]

Auto-population of e-invoice details into GSTR-1 and 2A/2B/4A/6A

- Certain notified taxpayers have been [issuing invoices](#) after obtaining Invoice Reference Number (IRN) from Invoice Registration Portal (IRP) (*commonly referred as 'e-invoices'*). Details from such e-invoices shall be auto-populated in respective tables of GSTR-1. Update on the status of such auto-population was last [published on 30/11/2020](#).
- For those taxpayers who had started e-invoicing from 1-10-2020, the auto-population of e-invoice data into GSTR-1 (of December 2020) had started from December 3rd, 2020.

In this regard, following is to be noted by those taxpayers:

- The data in GSTR-1 is now available on T+3 day basis, i.e. for example, the data from e-invoices uploaded on 18-12-2020 would be visible in GSTR-1 on 21-12-2020.
- The corresponding reflection of such e-invoice details in GSTR-2A/2B/4A/6A has also started.
- The auto-population of e-invoice data into GSTR-1 is based on date of document (as reported to IRP).

For example, a document dated December, 30th, 2020 is reported to IRP on 3rd January, 2021 and where GSTR-1 for December, 2020 is **not filed**, then the details of that document will be available in the tables of GSTR-1 pertaining to December, 2020.

However, if the GSTR-1 for December was **already filed** by that date, then, the details of such document will be made available in the consolidated excel file downloadable from GSTR-1 dashboard (with error description as 'Return already filed'). The taxpayer may thereupon take necessary action.

- Owing to existing validations in GSTR-1, e-invoices reported with below commonly observed issues are not auto-populated in the tables of GSTR-1 but are made available in the consolidated excel file downloadable from GSTR-1 dashboard (with corresponding error description):
 - Supplier is found to be of type ISD/NRTP/TCS/TDS;

- Supplier is found to be composition taxpayer for that tax period;
 - Document date is prior to Supplier's/Recipient's effective date of registration;
 - Document date is after Supplier's/Recipient's effective date of cancellation of registration;
 - Invoices reported as attracting "IGST on Intra-state supply" but without reverse charge;
- Further, in certain cases, e-invoice details could not be processed (and hence were not auto-populated) due to data structure issues. These errors may be taken note of and shall be avoided while reporting the data to IRP.
- Serial number of item shall not be reported as '0'
 - White space found in POS (Place of Supply State Code), e.g. "8". Expected values were 08 and 8.
- The detailed advisory with methodology of auto-population etc. is already made available on the GSTR-1 dashboard ('*e-invoice advisory*') and also e-mailed to relevant taxpayers.
- It is once again reiterated that the auto-population of details from e-invoices into GSTR-1 is only a facility for the taxpayers. After viewing the auto-populated data, the taxpayer shall verify the propriety and accuracy of the amounts and all other data in each field, especially from the perspective of GSTR-1 and file the same, in the light of relevant legal provisions.
- The taxpayers are once again requested to verify the documents auto-populated in GSTR-1 tables and consolidated excel and may share feedback on [GST Self Service Portal](#), on below aspects:
- 1.All documents reported to IRP are present in excel
 - 2.Status of each e-invoice/IRN is correct
 - 3.All the details of document are populated correctly

[Source:- gst.gov.in]

Communication between recipient and supplier taxpayers on GST portal

A facility of '**Communication Between Taxpayers**' has been provided on the GST portal, for sending a notification by recipient (or supplier) taxpayers to their supplier (or recipient) taxpayers, regarding missing documents or any shortcomings in the documents or any other issue related to it. This facility is available to all registered persons, except those registered as TDS, TCS or NRTP.

The main features of this facility are summarized as below:

➤ **How to use the facility on GST Portal :**

Taxpayers can send notification, view notification, send reply and view replies to the notifications on their dashboard after login.

- To send notification navigate to - **Services > User Services > Communication Between Taxpayers** > and select **Compose** option.

- To view any new notification received or any reply received select **Inbox (Notification & Reply Received)** option.
- To view any new notification sent or reply sent select **Outbox (Notification & Reply Sent)** option.

➤ **How to send a Notification**

- While composing a notification under **Send New Notification** tab, select the **Supplier** option to send notification to a Supplier, otherwise select **Recipient**.
- In the **Document Details** section, select the **Action Required** by Supplier/Recipient from the drop-down list and enter required details.
- Up to fifty documents can be added in a notification.
- The sender can also add Remarks (upto 200 Characters) in the box provided for the same.

➤ **Some other features**

- The counter party taxpayer will receive an e-mail on their registered e-mail address and an SMS on his registered mobile number for all notifications received.
 - An alert will also be given to Recipient/Supplier on logging into the GST portal.
 - A taxpayer is allowed to send up to 100 notifications to a single GSTIN for a particular tax period.
 - The recipient can upload the details of missing documents (not uploaded by their supplier in his Form GSTR-1) and send a notification to their supplier, using this facility. Supplier can then add such documents directly in their Form GSTR-1, if not reported earlier.
- The functionality to upload and download the documents will be made available soon.

For UM and FAQs, click links below

- a. https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_communication.htm
 b. https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_communication.htm

[Source:- gst.gov.in]

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