

GSTN issued advisory on auto-population of e-invoice details into GSTR-1.

Supplies reported in the e-invoices are auto-populated in the following tables of GSTR-1 :

1. Taxable outward supplies made to registered persons (other than reverse charge)

B2B - 4A – Supplies other than those

(i) attracting reverse charge and

(ii) supplies made through e- commerce operator

2. Taxable outward supplies made to registered persons attracting reverse charge

B2B- 4B – Supplies attracting tax on reverse charge basis

3. Export supplies

EXP- 6A – Exports

4. Credit or debit notes issued to registered persons CDNR- 9B – Credit or debit notes (Registered)

5. CDNUR 9B – Credit or debit notes (Unregistered) – with UR type as Exports with payment and without payment of tax

Credit or debit notes issued to unregistered persons

GST System aggregates the item-level details reported in the e-invoices at Rate-level for the purpose of auto population into GSTR-1.

Outward supplies details other than those reported in on the IRP have to be manually entered in GSTR-1, as earlier. Before filing GSTR-1, taxpayers are advised to review the details of e- invoices auto-populated in specified tables.

This can be done by :

- a. Viewing online on GST Portal, or
- b. Downloading the JSON from GST Portal, or
- c. Using APIs through GST Suvidha Providers (GSPs)

It may to be noted that the auto-populated details in the Excel file available on GSTR-1 dashboard are as per the data reported on Invoice Registration Portal (IRP). Any subsequent modifications made by the taxpayer to the auto-populated details in the GSTR-1 tables would not be reflected in this Excel file.

Some common error occurred due to that reason E invoice has not reflected in GSTR-1:

1. Document Date: Document date is earlier to reporting date but GSTR 1 already filed by that date.
2. Wrong Supplier Type: E-Invoicing mandate is applicable to B2B supplies and Exports only. Hence, if in e-invoice data any supplier type reported apart from

these two like – ISD/NRTP/TCS/TDS will result in non-auto-population of e-invoice data

3. Supplier is a Composition Taxpayer:

4. Document date is prior to Supplier's/Recipient's effective date of registration:

5. Document date is after Supplier's/Recipient's effective date of cancellation of registration.

6. Invoices reported as attracting "IGST on Intra-state supply" but without reverse charge:

7. Buyer GSTIN and Invoice Type not in Sync:

8. Export Without Payment and SEZ without Payment reported with Tax amounts:

9. Serial No is 0:

Apart from the above, some of the invoices were inadvertently missed in auto-population. GSTN released advisory confirming that same was an inadvertent gap and would be rectified and details will be pushed in the GSTR 1 manually before filling of the GSTR-1.