

A tropical landscape at sunset. The sky is a gradient of orange and yellow, transitioning into a dark blue. In the foreground, there are lush green plants, including a large palm frond on the right side. In the background, there are dark silhouettes of mountains or hills.

GSTR-1A AMENDMENT TO GSTR 1

FORM GSTR-1A

A taxpayer who needs to amend any supply record furnished in GSTR 1 or need to add any supply record of same tax period, the same can be done through GSTR 1A in the same month after filing of GSTR-1 and before filing of GSTR-3B.

E.g. The taxpayer filed GSTR 1 for August 2024 on 10th September 2024. They made mistakes in two records and missed one. GSTR 1A will be available from 11th September 2024 (the due date) for correcting these errors and adding the missed record. The corrected values will auto-populate in GSTR 3B.

AVAILABILITY OF GSTR-1A FOR FILING

✓ GSTR -1A will be open for monthly filer from the later of the following two dates, till the actual filing of GSTR-3B of the same tax period:

1. Due date of filing of GSTR1 i.e., 11th of the following month or
2. Date of actual filing of GSTR-1

AVAILABILITY OF GSTR-1A FOR FILING

- ✓ GSTR -1A will be open for quarterly filer from the later of the following two dates, till the filing of GSTR-3B of the same tax period (Quarter):
 1. Due date of filing the GSTR1 i.e., 13th of the month following the end of quarter.
 2. Date of actual filing of GSTR-1 (Quarterly)

✓ DEADLINE FOR SUBMITTING FORM GSTR-1A

There is no due date for filing of GSTR-1A. It can be filled till the filing of GSTR-3B of the same tax period .

✓ FILING FORM GSTR-1A AFTER GSTR-3B

No, taxpayer cannot file GSTR-1A once GSTR-3B is filed for the same tax period. However, the functionality of amending records reported in previously filed GSTR-1 in subsequent GSTR 1 will be continued as it is.

✓ FILING GSTR-3B WITH UNFILED GSTR-1A RECORDS

In case a taxpayer saved any record in Form GSTR-1A but did not file the same before filing the GSTR-3B then he would face error at the time of filing of GSTR 3B, system will not allow to file GSTR 3B. Therefore, he would require to either delete the saved record in GSTR 1A or reset Form GSTR 1A or file GSTR 1A before filing GSTR 3B.

✓ ADDING DEBIT/CREDIT NOTE DETAILS IN GSTR-1A

Yes. A debit note / credit note can be added in the corresponding tables of GSTR 1A.

✓ AMENDING RECIPIENT'S GSTIN IN GSTR-1A

No, GSTIN of the recipient cannot be amended through GSTR1A. Same can be done only through GSTR 1 of the following tax periods.

AMENDING FILED GSTR-1A BEFORE GSTR-3B

GSTR 1A can be filed only once for a particular tax period even if GSTR 3B is not filed.

The End...