

**ANNEXURE-II**

**GSTR-1**

**OUTWARD SUPPLIES MADE BY THE  
TAXPAYER**

[To be furnished by the 10<sup>th</sup> of the month]  
[Not to be furnished by compounding taxpayer/ISD]

1. GSTIN: .....
2. Name of the taxpayer: .....  
(S. No. 1 and Z will be auto-populated on logging)
3. Gross Turnover of the taxpayer in the previous FY.....  
(To be submitted only in first year. To be auto populated in subsequent year)
4. Period:    Month.....       Year .....

**5. Taxable outward supplies to a registered person**

(figures in Rs)

GSTIN UIN	Invoice					IGST		CGST		SGST		Addl Tax <sup>#</sup>		POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge \$
	No.	Date	Value	HSN/ SAC	Taxabl e value	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt		
(1)	(Z)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(1Z)	(13)	(14)	(15)	(16)

- As per Para 3.1 (4) (iii) of the return report
  - # Not applicable to services and intra-state & specified inter-state supplies of goods
  - \$ To be filled only if a supply attracts reverse charge
- Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table
3. In case of inter-state supplies, only IGST & Additional Tax (if applicable) would be filled
4. In case of intra-state supplies, CGST & SGST would be filled.

**6. Taxable outward supplies to a consumer where place of supply is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh (optional in respect of other supplies)**

(figures in Rs)



Recipient's State code	Name of the recipient/GDI	Invoice					IGST		Addl Tax <sup>#</sup>		POS (only if different from the location of recipient)
		No.	Date	Value	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

· As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state & specified inter-state supplies of goods

Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table

### 7. Taxable outward supplies to consumer (Other than 6 above)

(figures in Rs)

HSN/SAC	State code (Place of supply)	Aggregate Taxable Value	IGST		CGST		SGST		Addl Tax <sup>#</sup>	
			Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

· As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state & specified inter-state supplies of goods

Notes:

1. SAC to be different from HSN (may be prefix 'S')
2. Taxpayer has the option to furnish the details of nil rate and exempted supplies in this Table

### 8. Details of Credit/Debit Notes

(figures in Rs)

Debit Note/credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax							
No.	Date	No.	Date		IGST		CGST		SGST		Addl Tax <sup>#</sup>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Debit Note												
Credit Note												

# Not applicable to services and intra-state & specified inter-state supplies of goods

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.



• As per Para 3.1 (4) (iii) of the return report

12. Tax liability of amount received in advance against a supply to be made in future

(figures in Rs)

GSTIN/UID/GDI Name of customer	State Code	HSN/SAC of supply to be made	Amount of advance received without raising a bill	TA							
				IGST		CGST		SGST		Addl Tax#	
				Rate	Tax	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

• As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state & specified inter-state supplies of goods

Note: A transaction id would be generated by system for each transaction on which tax is paid in advance

13. Tax already paid (on advance receipt) on invoices issued in the current period

(figures in Rs)

Invoice No.	Transaction id (A number assigned by the system when tax was paid)	TAX Paid on receipt of advance							
		IGST		CGST		SGS		Addl Tax#	
		Rate	Tax	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

# Not applicable to services and intra-state & specified inter-state supplies of goods

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on advance receipt.

Usual Declaration

(Signatures of Authorized Person)

INSTRUCTIONS for furnishing the information

1. Terms used:

GSTIN: Goods and Services Taxpayer Identification Number

UID: Unique Identity Number for embassies

HSN: Harmonized System of Nomenclature for goods

SAC: Service Accounting Code

GDI: Government department unique ID where department does not have

GSTIN POS: Place of supply of goods or services - State Code to be

mentioned

