**FAQs on Goods & Services Tax**

**12.Returns Process and matching of Input Tax Credit**

**Q 3. What type of outward supply details are to be filed in the return?**

Ans. A normal registered taxpayer has to file the outward supply details in GSTR-1 in relation to various types of supplies made in a month, namely outward supplies to registered persons, outward supplies to unregistered persons (consumers), details of Credit/Debit Notes, zero rated, exempted and non-GST supplies, exports, and advances received in relation to future supply.

**Q 4. Is the scanned copy of invoices to be uploaded along with GSTR-1?**

Ans. No, scanned copy of invoices is to be uploaded. Only certain prescribed fields of information from invoices need to be uploaded.

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