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Goods & Services Tax

Educational Series

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Delinking of Form GSTR-6 with Form GSTR- 1 & GSTR- 5

1. •Changes have been done in the process that based on filing of Form GSTR-1, invoices will be auto-populated in Form GSTR-6A (only), on real time basis.
2. •ISD registrant can file Form GSTR-6 by using the invoices auto-populated in Form GSTR-6A (by downloading it).
3. •ISD registrants can also add invoices in Form GSTR 6 which are not auto-populated in Form GSTR-6A. These added invoices will not be auto-populated in Form GSTR 1 of supplier, as was happening earlier.
4. •Taxpayers who have submitted but not filed Form GSTR-1 or Form GSTR-6, will continue to file these forms in the usual manner. Invoices already autopopulated in Form GSTR-1 or Form GSTR-6 as on date of deployment of current functionality will be available in editable mode.
5. •Same process has also been implemented in Form GSTR-5.
6. •Necessary changes have been done in Offline utility also.
7. •A mismatch report between GSTR-1 and GSTR-6 and vice versa will be made available soon.

Source: *NACIN GST Weekly Update*

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