BACKGROUND:

DEPARTMENT's SIDE DISCUSSION with Joint Commissioner (Intelligence) Sh. Narendra Yadav Ji

RAJ.

VENDOR → Invoice Issued → Invoice Recd → ◯————————————▷ → Invoice Issued

VENDOR side:
- Invoice Issued → GSTR = 1

Middle:
- Invoice Recd → GSTR = 2A → ITC Book XXXX

Right side:
- Invoice Issued
- GSTR = 1
- GSTR = 3B

OUTPUT GST	XXXX
less: ITC USE	XXX
NET GST	XXX

Boxed notes:
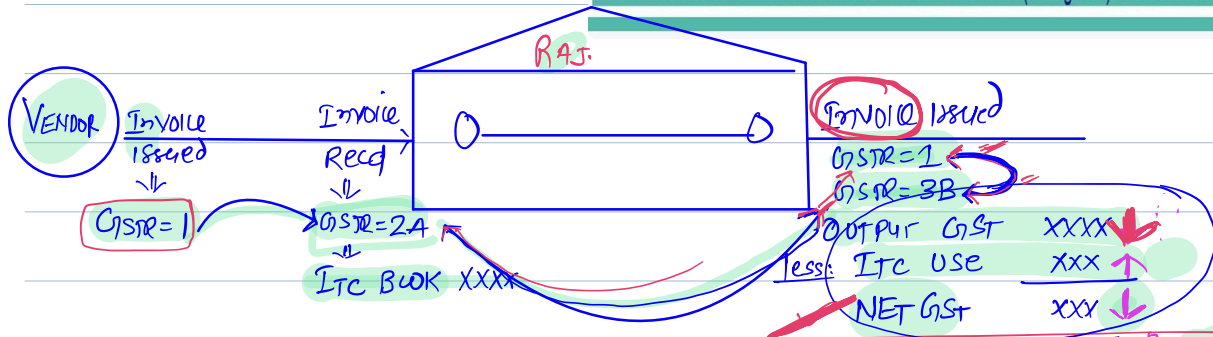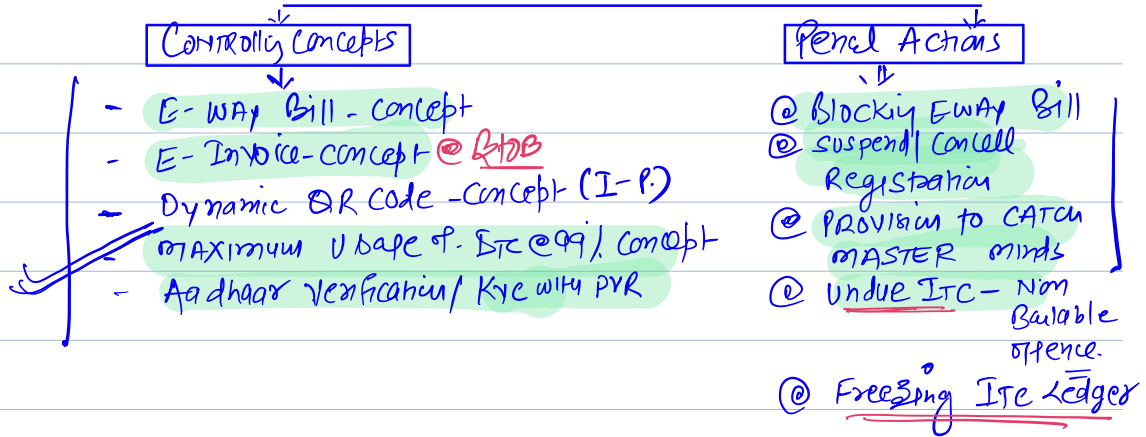* NO Invoice / FAKE Invoice / Altered Invoice
* FAKE ITC / EXCESS ITC Taken
* Register firm with the name of other Person.

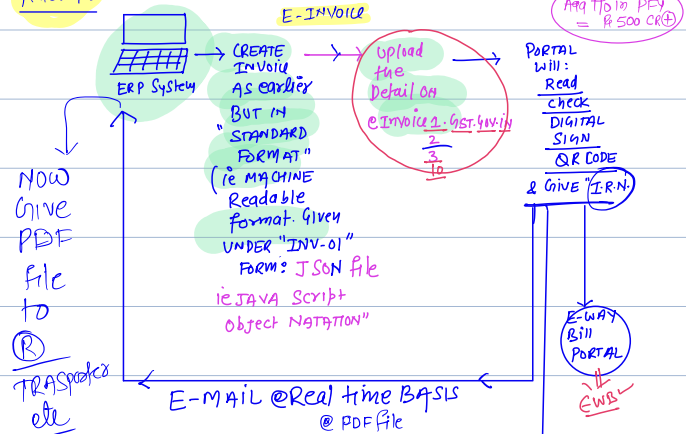TO CONTROL THE Situation GOVT Introduced Various Concepts & Penal Actions

Controlling Concepts
- E-WAY Bill - Concept
- E-Invoice-Concept @ RtoB
- Dynamic QR code - Concept (I-P.)
- MAXimum usage of ITC @ 99% Concept
- Aadhaar verification / KYC with PVR

Penal Actions
@ Blocking EWAY Bill
@ Suspend / Cancell Registration
@ PROVISION to CATCH MASTER minds
@ Undue ITC — Non Bailable offence.
@ Freezing ITC Ledger

SECTION = 31

INSURANCE
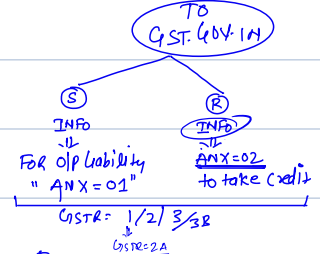

(LIC building photo)

BANKING

(HDFC Bank photo)

Newly Added Power u/s: 31

Govt has power to fix Time & Manner of Issuing INVOICE in Respect of Specified Categories of SERVICE.
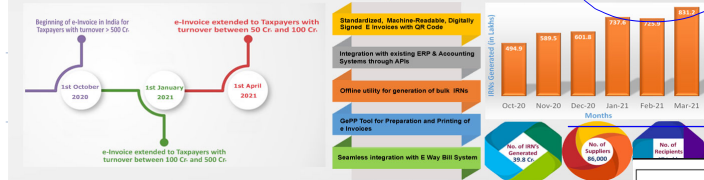

Rule: 48

E-INVOICE

Agg T/o in PFY = Rs 500 CR⊕

ERP System → CREATE INVOICE AS earlier BUT IN "STANDARD FORMAT" (ie MACHINE Readable Format. Given UNDER "INV-01" FORM) : JSON file ie JAVA Script Object NOTATION"

→ Upload the Detail ON e INVOICE 1. GST. GOV. IN 2 3 10

→ PORTAL will: Read check DIGITAL SIGN QR CODE & GIVE "I.R.N"

NOW Give PDF file to Ⓡ TRANSPORTER etc

E-MAIL @ Real time BASIS @ PDF file

E-WAY Bill PORTAL ⇊ EWBL

NO COMPLBK OF 2/3 COPIES

TO GST. GOV. IN

Ⓢ INFO ⇊ FOR O/P Liability "ANX = 01"

Ⓡ INFO ⇊ ANX = 02 to take Credit

GSTR = 1/2/3/3B ⇊ GSTR 2A

- Logo of Ⓢ ON INVOICE : NO

- Reteprint & Repatt :- CAN check Detail on the BASIS of QR Code

---

E-INVOICE

Applicable
- ON B to B Transaction
- ON Export Transaction

NOT Applicable

Supply made by —
* SEZ
* Banking Co. | NBFC | Financial Institution
* Insurance company
* Goods Transport Agency
* PAssenger Transporter
* Cinema Hall
* OIDAR Service

S I C E S

BIG - PCO E-INV

Six Months Journey of e - Invoice (infographic)

Government of India e-Invoice System

CONTAIN :
- IRN
- DIGITAL SIGN
- OTHER INFO @ INVOICE

INV QR Code

→ This code may be produced electronically For Verification By P.O. in lieu of Physical Copy of Invoice ON the WAY ⇊ Rule : 138 A (2) CHAPTER-E WAY Bill

1.e-Invoice Details

IRN d843bde08f009e427ea7bae5f3e0ee427ef961-21eb4c611b2fe946ed92206722   Ack. No : 11201000038-5333   Ack. Date : 2020-08-19 10:31:00

2.Transaction Details

| Category : | B2B | Document No : | 89902 | Transcation Type : | REG - Regular |
| Document Type : | Invoice | Document Date: | 1-Apr 2020 | | |

3.Party Details

Seller	Purchaser
GSTIN ▬	GSTIN ▬
EInvoice_demo_data	
Satara Road Pune	Pune
Pune	Pune
Pune	411037 Maharashtra
587111 Karnataka	

4.Goods Details

Product Name	Product Description	HSN Code	Quantity	Unit	Unit Price (RS)	Taxable Amount	Tax Rate(C+S+I+Cess |State Cess+Cess Non. Advol)
Pen	Pen1001	1001	10	Nos	100	1,000.00	0+0+18+0+0+

Tax'ble Amount	CGST Amt	SGST Amt	IGST Amt	CESS Amt	State CESS Amt	CESS Non. Advol Amt	Discount	Other Charges	Total Inv. Amt
1,000.00	0.00	0.00	180.00	0.00	0.00	0.00	0.00	0.00	1,180.00

Generated By :	Digitally Signed by NIC-IRP
Print Date : 14-Sep-2020 15:05	2020-08-19 10:31:00

NORMAL INVOICE (E-INV crossed out)

Registered Person
↓
HAVING Agg T/O in FY 17-18 onwards : [500 CR⁺]
↓
B to C TRANSACTION
↓
THEN INVOICE must have
Dynamic payment QR Code | QR Code may be make Available through "DIGITAL DISPLAY" with CROSS Reference @ Invoice
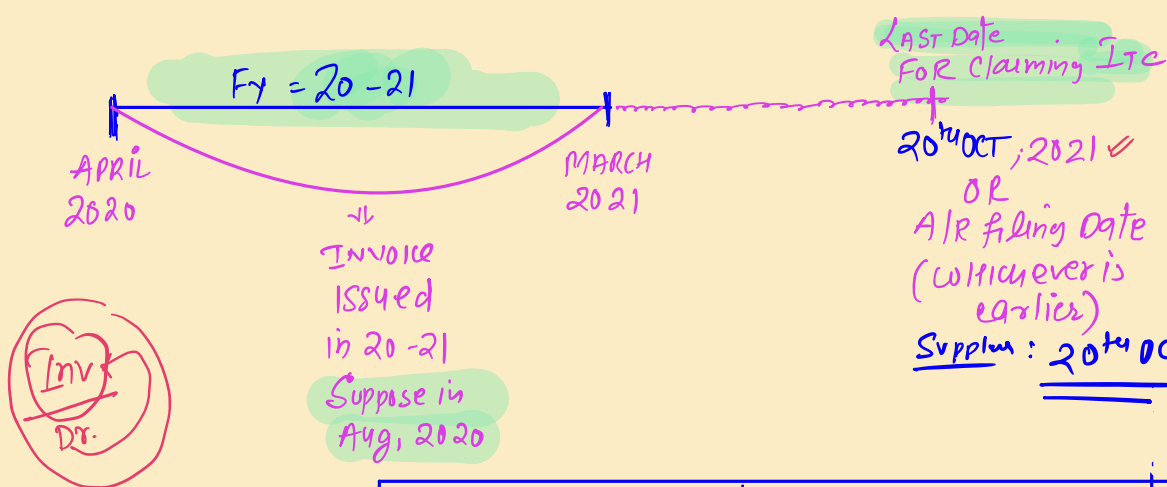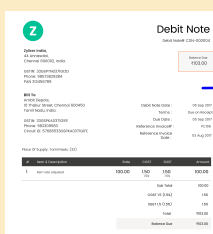
Payment QT Code

OR

⭐ Above Provision NOT Applicable on
Supply made By —
↓

* Banking Co. | NBFC | financial Institution
* Insurance Company
* Goods Transport Agency
* Passenger Transporter
* Cinema Hall
* OIDAR Service

[BI GP - Co]

	Now Book ITC on payment basis: Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.
Either Depreciation or ITC	(3) Where the registered person has **claimed depreciation on the tax component of the cost of capital goods and plant and machinery** under the provisions of the Income-tax Act, 1961, the input tax credit on the said tax component shall not be allowed.
Last date to book ITC	(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 (Periodic) for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant **annual return, whichever is earlier.**

FY = 20-21

APRIL 2020 — MARCH 2021

INVOICE ISSUED In 20-21

Suppose in Aug, 2020

Inv Dr.

LAST Date FOR Claiming ITC

20th OCT, 2021
OR
A/R filing Date (whichever is earlier)
Supply : 20th OCT

DEADLINE

PARTICULARS	AS PER OLD LAW	AS PER Amended PROVISION
Invoice Issued In August, 2020 (20-21)	20th Oct. =2021	20th Oct. =2021
1 Debit Note Issued in Feb,2021 (20-21) Related to Invoice Issued in August	20th Oct. =2021	20th Oct : 2021
1 Debit Note Issued in MAY,21 (21-22) Related to Invoice Issued in August	20th Oct : 2021	20th Oct : 2022

INVOICE

Debit Note

CGST RULES, 2017

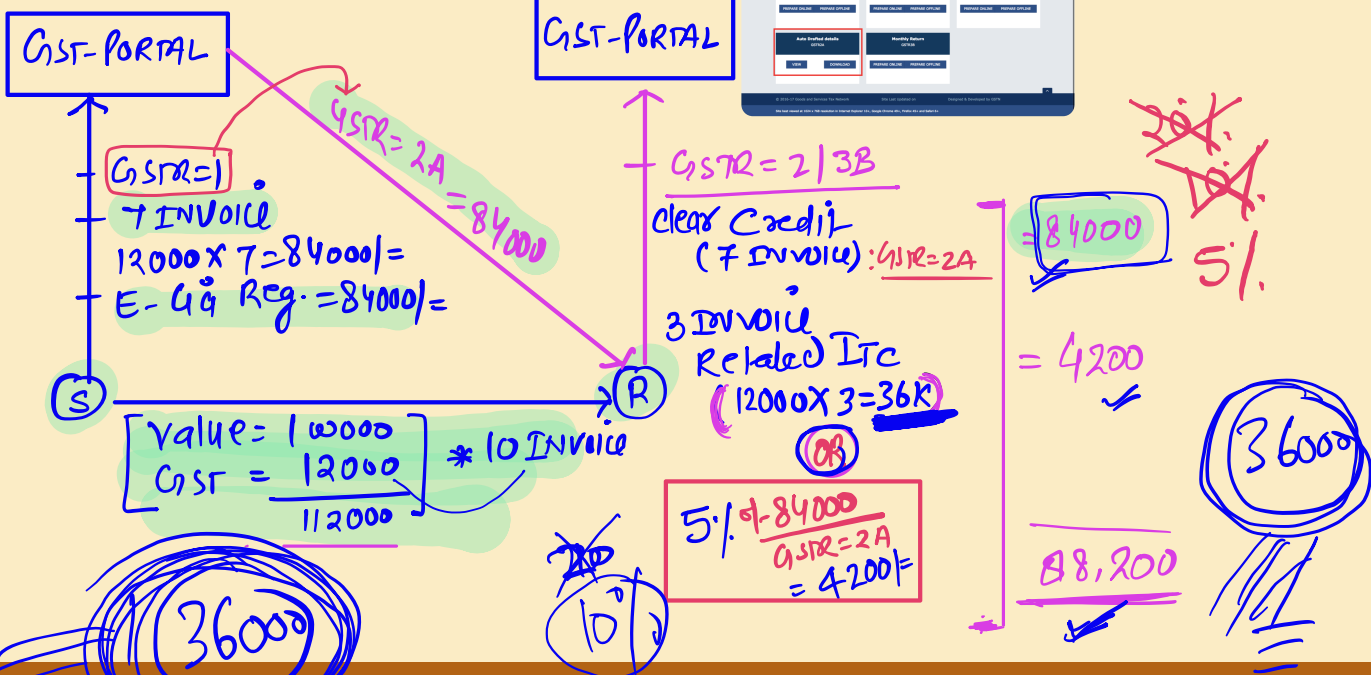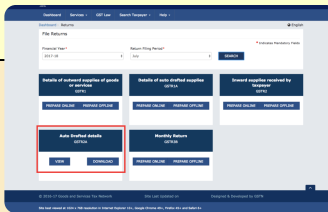|	

Rule 36 : Documentary requirements and conditions for claiming input tax credit	**(3) No ITC where tax paid against order (fraud):** No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.
	
	(4) Input tax credit to be availed by a registered person
	
	  - in respect of invoices or debit notes, the details of which have not been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using the invoice furnishing facility,
	       GSTR=1
	  - shall not exceed 5% of the eligible credit
	       (84000)
	  - available in respect of invoices or debit notes the details of which have been furnished by the suppliers under sub-section (1) of section 37 in FORM GSTR-1 or using the invoice furnishing facility.
	
	~~(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under section 37(1), shall not exceed 10% of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under section 37(1.~~

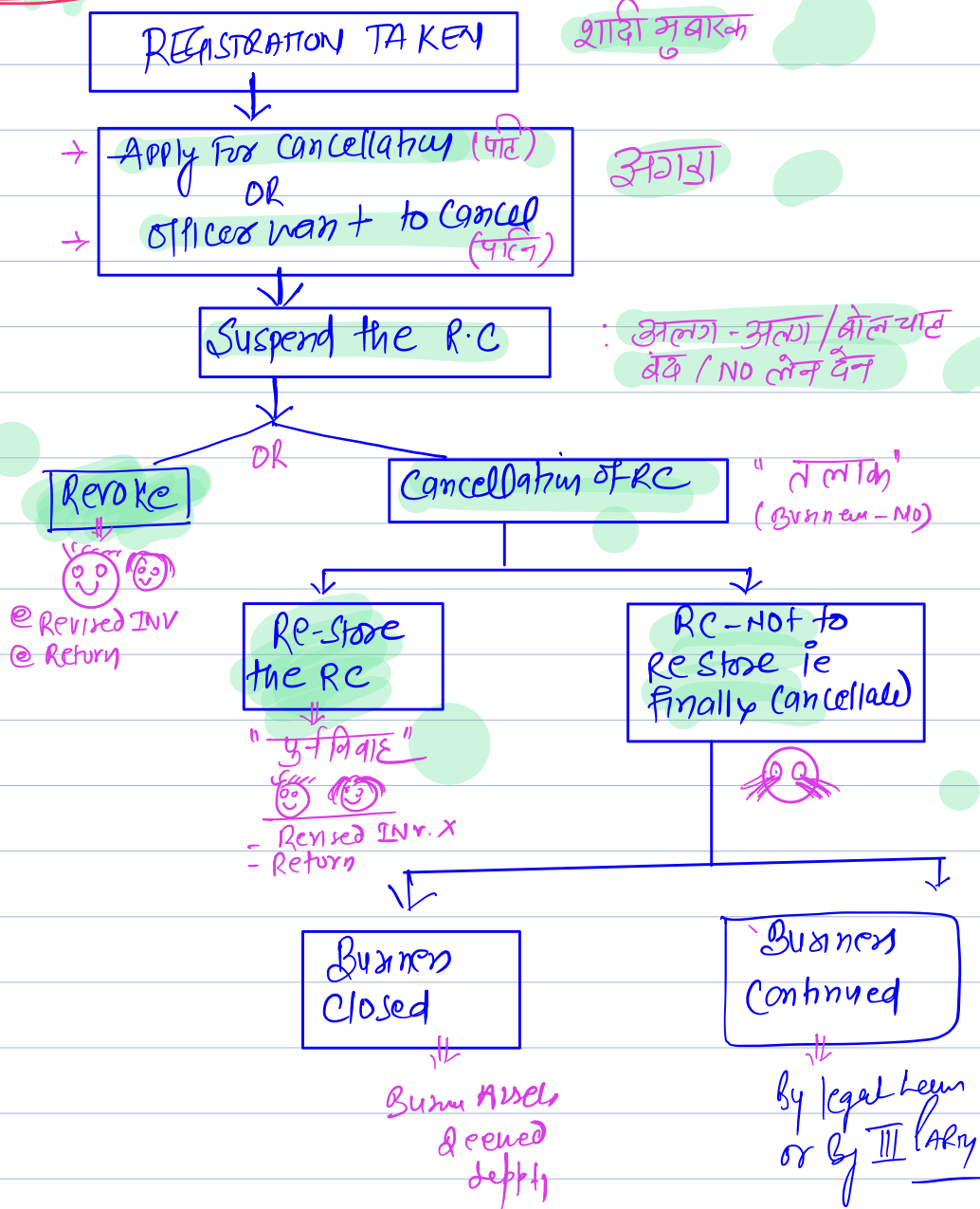> **Rule 36 (4): ITC in case of Missing invoice in GSTR 1/ IFF**
>
> | | |
> |---|---|
> | **GST Involved in such invoices** | **xxx** |
> | **5% of Amount reflected in GSTR 2A** | **xxx** |
> | **[Whichever is LOWER]** | |
>
> *36000* ⎫
4200 ⎭ *= 42000*
84000×5%.

PROCESS

```
┌─────────────────────────────┐
│   REGISTRATION TAKEN         │        शादी मुबारक
└─────────────────────────────┘
              │
              ▼
→ ┌─────────────────────────────┐
  │ - Apply For Cancellation (पति)│       अगड़ा
  │           OR                  │
→ │ Officer want to Cancel        │
  │              (पत्नि)          │
  └─────────────────────────────┘
              │
              ▼
     ┌──────────────────────┐      : अलग-अलग / बोलचाल
     │  Suspend the R.C      │        बंद / NO लेन देन
     └──────────────────────┘
              │
        ┌─────┴──── OR ─────────────────┐
        ▼                               ▼
   ┌─────────┐              ┌────────────────────┐
   │ Revoke  │              │ Cancellation OF RC │   "तलाक"
   └─────────┘              └────────────────────┘   (Business - NO)
        │                       │
   😊  😊               ┌───────┴──────────┐
 @ Revised INV          ▼                  ▼
 @ Return        ┌─────────────┐   ┌──────────────────┐
                 │  Re-Store   │   │  RC - Not to      │
                 │  the RC     │   │  Re store ie      │
                 └─────────────┘   │  Finally Cancelled│
                  "पुनर्निवाह"      └──────────────────┘
                  😊 😊                    😵
                 - Revised INV. X       ┌────┴─────────┐
                 - Return               ▼              ▼
                 ┌───────────┐   ┌─────────────┐  ┌──────────────┐
                 │ Business  │   │  Business   │  │  Business     │
                 │ Closed    │   │  Closed     │  │  Continued    │
                 └───────────┘   └─────────────┘  └──────────────┘
                                  Busin Assets      By legal heirs
                                  deemed            or by III Party
                                  depkty
```

PVR ✓ = I Reun
30 DAYS

① APPLICATION

```
file: REG:01    →   TRN   →   file PART-B
  PART-A                       of REG:01
                               SUBMIT
```

Other PERSONS → [PERSONS OPT FOR Aadhaar & Verified] OR [PERSONS WHO NOT to opt for Aadhaar (OR) Opt But not verified KYC+PVR] → ARN Generate → NOW Application will be PROCESSED By officer

---

② REG. Certificate

CASE: 1
[Opt for Aadhaar & Verified]

Whether officer is Satisfied with Application

```
        YES                          NO
  GRANT R.C.              - Issue Deficiency
  in 7 working Days         NOTICE within
  FROM ARN                  7 working DAYS
                            FROM ARN, seeking
  (otherwise Deemed         Clarification WRT- PART-B
        RC)                 of REG:01
                          - Reply within
                            7 DAYS FROM
                            NOTICE
                                ↓
                          NOW Satisfied
```

```
        YES                          NO
  GRANT-RC                   Reject the
  in 7 working DAYS          Application
  of Reply

  (otherwise Deemed
        RC)
```

CASE: 2
[NOT to opt for Aadhaar (OR) Opt But not Verified KYC+PVR]

Whether officer is Satisfied with Application

```
        YES                          NO
  GRANT R.C.              - Issue Deficiency
  in 30 working Days        NOTICE within
  FROM ARN                  30 working DAYS
                            FROM ARN, seeking
  (otherwise Deemed         Clarification WRT- PART-B
        RC)                 of REG:01
                          - Reply within
                            7 DAYS FROM
                            NOTICE
                                ↓
                          NOW Satisfied
```

```
        YES                          NO
  GRANT-RC                   Reject the
  in 7 working DAYS          Application
  of Reply

  (otherwise Deemed
        RC)
```

Side notes:
- $\frac{7}{30}$ → NOPVR
- → PVR
- Clarifixn = PART-B

NO PVR {

Q: what will be the procedure on the person on whom Aadhaar Requirement is -N.A. (Govt Depatt)-N.R (7 DAYS)

ANS: PROVISIONS of CASE: 1 shall Apply

PVR {

Q: What if Aadhaar verified by officer want PVR due to any other Reason:

ANS: PROVISIONS of CASE: 2 shall Apply

③ Suspension & Cancellation of RC

Application for Registration → GRANT RC → शानो

✱ NOW MOOD of Cancellation

WHY?

ON Application (पात्र)
- PAN CHANGE
- CLOSURE of Business
- No future GST Liability

- REG. was on VOl. BASIS
  NOW wanna EXIT on VOl. BASIS   ⊛

By officer : (पात्र)
- Contravention of PROVISIONS ✓
- NON filer for 6/9 MONTHS ✓
- etc
- Newly Added :

20L

④ IFA
* ITC EXCess BOOK
* (GSTR = 1) > (GSTR = 3B)
* GSTR : 2A
  (GSTR = 1) ~ GSTR = 3B
  of VENDOR
* IGNORING ITC Restriction of 99%
  (1%) काराा

STEP NO : 1   **SUSPENSION**

✱ Effective Date : (पात्र) → Deemed to be suspended
  of Suspension   - Application Date   ⎤
                              OR   ⎥ Earlier
                           - Desired Date   ⎦

  (पात्र) → The Date on which
            officer deem fit
            (MAY be immediately)
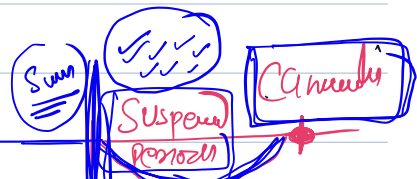
- without Giving opp.
  of Being heard
        &
- Suspension order
  MAY BE REVOKED
  Anytime By officer
  IF He deem fit

NOTE :

"BIFA"

| VENDOR | → | Mr. RAJ | → GSTR=1 XXXX |
| GSTR=1 | | GSTR=2A | GSTR=3B XXX |

- NOT with Normal limit - than Registration shall be suspended & Officer Seek Explanation from Reg. person within 30 DAYS as to why the Registration should not be Cancelled. *

---
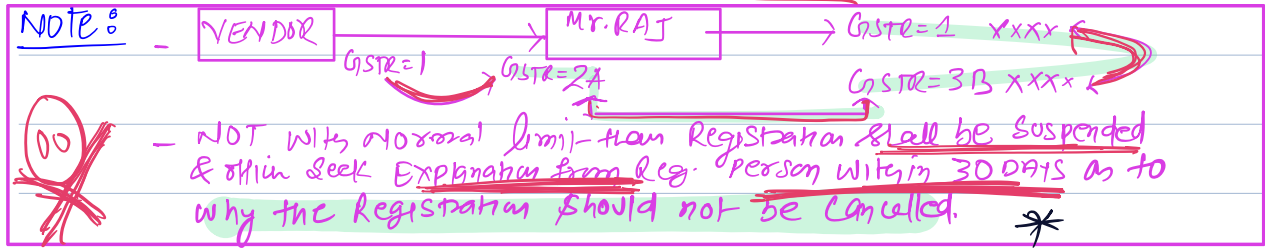
* **DONT'S :** * न Customer से GST ठेगा (However Can do Business)
DURING
Suspension
  * * न Depalt को GST देगा
  * * (न Depalt से ठेगा (Refund etc)

NO E-WAY Bill

*

* **Suspension ORDER MAY** — Withdraw — NOW WHAT DO :
  - Convert into Cancellation — MOVE ON ----

* TAX Collect KARO : By Issuing Revised TAX Invoice
* Depalt Ko GST को - By filing Return for suspension period
* claim Refund (if ANY)

Cancellation OF REGISTRATION

DONT'S : CAN NOT DO Business + SHUTTER DOWN

↓

However MAY Apply for Revocation —

- Time limit for Apply : 30 DAYS

- Time limit in PROCESS of Application : ~~7 DAYS~~

(30 DAYS + EX + (30 + 30)
J.C.   Commissioner

30 DAY + 30 + 30

Credit to deductee in E-Cash Ledger	(5) The **deductee shall claim credit, in his electronic cash ledger**, of the tax deducted and reflected in the return of the deductor furnished under section 39(3), in such manner as may be prescribed.
Refund of Erroneous	(8) The refund to the deductor or the deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 54: *Provided that no refund to the deductor shall be granted, if the amount deducted has been credited to the electronic cash ledger of the deductee.*

<div style="border:1px solid #000;">
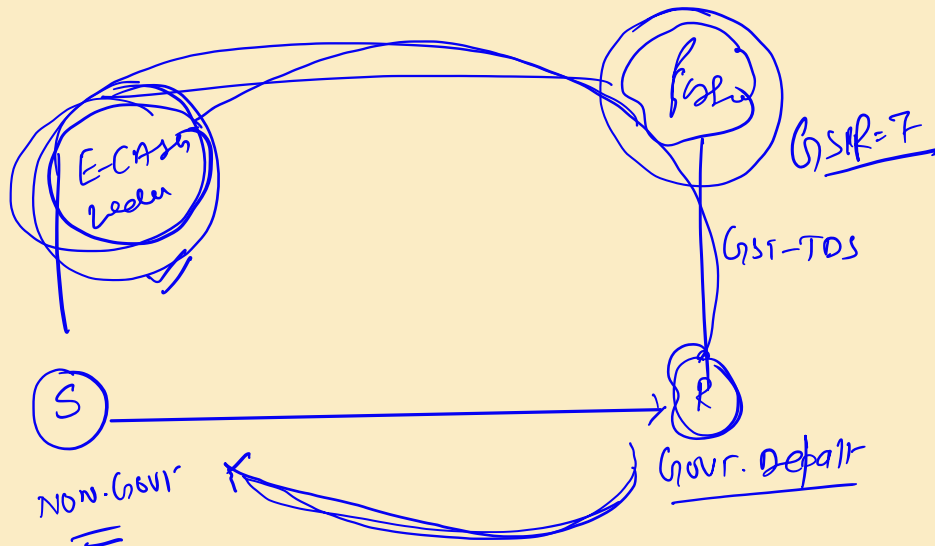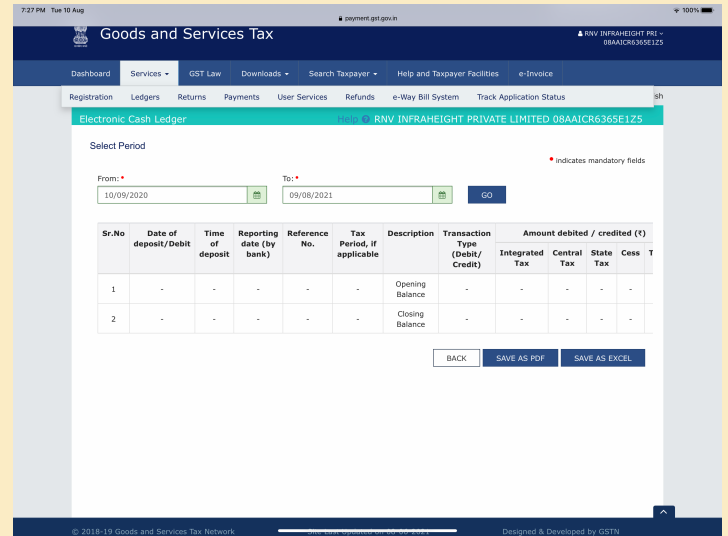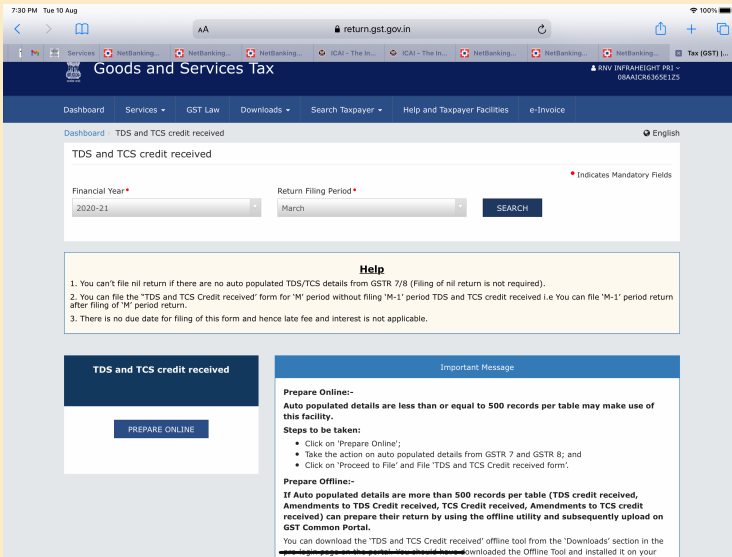
Analysis

Newly added: Rule 86B: Restrictions on use of amount available in electronic credit ledger.-

If TAXABLE TURNOVER of a registered person in a particular month is Rs 50 lakh or more – then the person need to pay atleast 1% from E cash ledger even if has sufficient balance of credit to pay of all output GST.

However following persons will not be covered under the above provision..

1. Owner, director, karta etc paid income tax of Rs. 1 lakh each in last 2 F.Y.

2. Claim Refund of ITC of Rs. 1 lakh

3. Government Department/ PSU/local Authority/Statutory Body.

4. If paid excess in preceding period then no need to pay in cash in current period ie cumulative benefit shall be allowed.

Registered person may request to officer for relaxation.

</div>

TO CATCH MASTER MIND   कारा or 1%

ANALYSIS of Rule: 86B @ Restriction of 1% (WEF: 1/1/21)

✳ Objective to INTRODUCE the Rule : To Stop Fake Invoices (here is me of the check)

E-WAY Bill
- Aadhar
- E-Invoice
- free3ig ITC Ledger

Depalt's Software Will ABLE TO TRACE FRAUD PERSON.

✳ Fraud person: Create various firm in the name of " घर का नौकर, रिक्शावाला, माली, ड्राइवर etc "

(.01%)

FAKE ITC 200 Cr

O ———— O

Value = 1000 Cr FAKE
GST = 180 Cr   Bill
1180 Cr

O/p GST = 180 cr
ITC use = 180 cr
Liability in CASH = NIL

CRORES KA Credit
बाजार गायब
180 Cr * 1%
= 1.8 cr

✳ Restriction of 1% :
IF TAXABLE TURNOVER in a PARTICULAR MONTH is Rs 50 LAKH Plus.
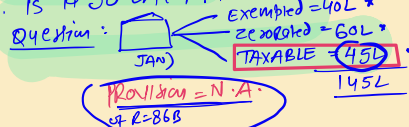
ITC = 12000 Cr   O ———— O   O/P TAX = 10,000 cr

EVEN than you will have to PAY- 1%, of 10,000 ie 100 cr FROM E-CASH Ledger @ Manual SETOFF of ITC.

Question :

JAN)   Exempted = 40L *
Zerorated = 60L *
TAXABLE = 45L
145L

PROVISION = N.A. of R=86B

NOW गेहूं के साथ घुन न पिसे इसलिए Relaxation FROM 1%

(1) Owner, Director, KARTA etc — paid INCOME TAX Rs. 1 LAKH eam in 2 LAST FY. OR
[मुख्य आदमी]

(2) Claim Refund of ITC of Rs. 1 LAKH < Due to "EXPORT under BOND" OR
INverted TAX Rate Structure. OR

(3) The person is Gov+Depalt./ PSU /Local Authority / Statutory Body. OR

(4) BIG Relief : Check cumulatively :

	T/o	O/P TAX	Actual CASH	Credit
Suppose T/o = 60 LAKH per MONTH	APRIL to DEC = 540 LAKH	27 LAKH	10,000	27000
	JAN MONTH = 60 LAKH	3 LAKH	No need or 1%	3000
	current = 600 LAKH	30 LAKH	10,000	30,000

GST @ 5%

(5) NOTE: REGISTERED person may Request to officer for Relaxation.
(eg Seasonal Business, NEW Business etc)

NON Following of Rule=86B: Rule = 59 = CAN NOT file GSTR=1 → Eway Bill Block
Rule = 21 = REGISTRATION may cancel & No ITC to R

ANALYSIS of QRMP [OPTIONAL: ANY TIME ENTRY | EXIT]

① WHAT is QRMP: Filing of GSTR-3B on Quarterly Basis
But PAYMENT of TAX on monthly BASIS

---

② WHO is Eligible?

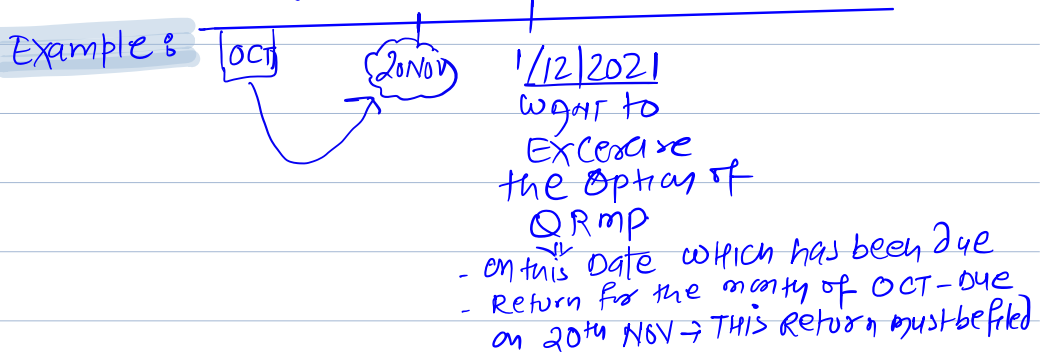| CONDITION(a) Aggregate Turnover in PFY (as per PORTAL) Limited to Rs 5Cr | Such person will be Eligible for QRMP in CFY | AND the Person Remain eligible for QRMP in CFY till the Quarter in which the person cross the T/o of Rs 5Cr. |

Example. Turnover in PFY (20-21) = 4Cr [So Eligible for QRMP in CFY)
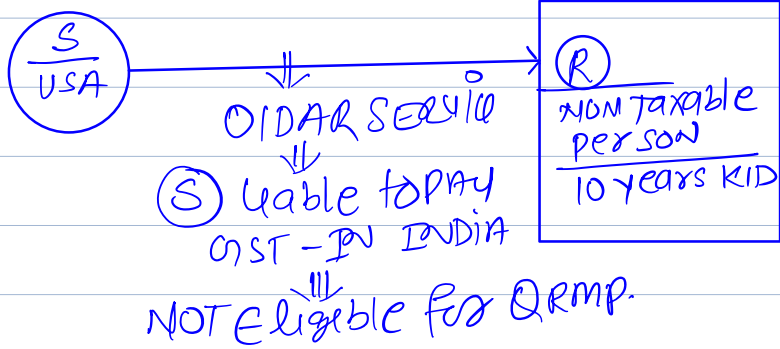Current year Turnover:

		TURNOVER:		Cumulative T/o:	scheme
QT₁	A M J	Rs 1Cr ✓	—	1Cr	— QRMP ✓
QT₂	J A S	Rs 1Cr	—	2 Cr	— QRMP ✓
QT₃	O N D	Upto NOV.= 3Cr / iN DEC. =1Cr → 6 Cr.	—	QRMP.
QT=4	J F M	Rs 1Cr		7 Cr	— monthly.

CONDITION (b) LAST RETURN WHICH WAS DUE ON the date of EXERCISING the option must be Filed.

Example: OCT ——— (20 NOV) ——— 1/12/2021
want to Exercise the Option of QRMP
- on this date which has been due
- Return for the month of OCT - due on 20th NOV → THIS Return must be filed

Condition (C) : The person should not be OIDAR S.P.

Example:

(S / USA) → OIDAR SERVICE → (R) NON TAXABLE PERSON / 10 years KID

⇓
(S) liable to PAY GST - IN INDIA
⇓
NOT Eligible for QRMP.

---

③ WHEN TO EXCERCISE the option : (WANT TO START FROM APRIL)

YEAR: 2021

J F M A M J   A S

θ=1   QT=2

QT=1   QT2

1|02|21   30|04|21

2 + 1

---
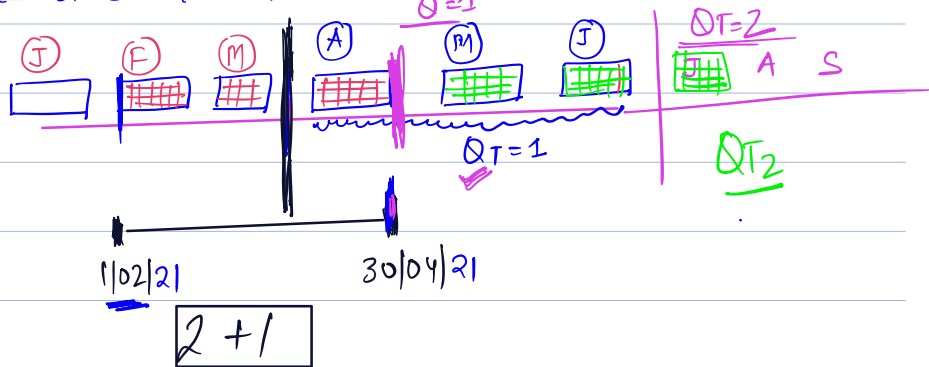
④ HOW to EXCERCISE / OPT FOR: the option:

(a) Eligible person may opt for manually on GST PORTAL.
→ SERVICES → Return. — opt in -

(b) Default setting on PORTAL (IF NO Action taken Manually)

TURNOVER	GSTR = 1 file	GSTR = 3B
T/o upto 1.5cr	Quarterly	Quarterly (QRMP)
	MONTHLY	MONTHLY
1.5cr^{+} to 5cr	MONTHLY	monthly

⑤ NOW PROBLEM in making PAYMENT of TAX / HOW to make PAYMENT.

	APRIL	MAY	JUNE	RETURN Filing Date
	↓ हिसाब ×	↓ हिसाब ×	↓ हिसाब ×	↓ NORTH + EAST STATES
	PAYMENT KITNA KARE?	PAYMENT?	PAYMENT?	㉓/㉔ July
A FIXED SUM METHOD: (i) IF LAST TAX PERIOD WAS a Quarter	↓ 35% of CASH GST Paid in LAST QT to be paid on 25th MAY ㉟	↓ 35% of CASH GST Paid in LAST QT to be paid on 25th JUNE ㉟	↓ 32 Balance Amount on the BASIS of FINAL Amount in the Return & to be paid on 25th July	ie Ⓐ Ⓜ Ⓙ KA हिसाब यहाँ होगा। ⑩② − 70 ──── 32
CASH=100				WEST + South + MID STATE

| (ii) IF LAST TAX period WAS a MONTH | 100% of CASH GST Paid in LAST QT to be paid on 25th MAY. | 100% of CASH GST Paid in LAST QT to be paid on 25th MAY. | Balance Amount on the BASIS of FINAL Amount in the return & to be paid on 25th July | |

| **B** SELF ASSESS- MENT METHOD | Calculate TAX on Actual BASIS | Calculate TAX on Actual BASIS | Calculate TAX on Actual BASIS | Suppose: TAX in LAST Quarter through E-CASH Ledger = 100 <br> final TAX of current QT @ CASH = 102 |

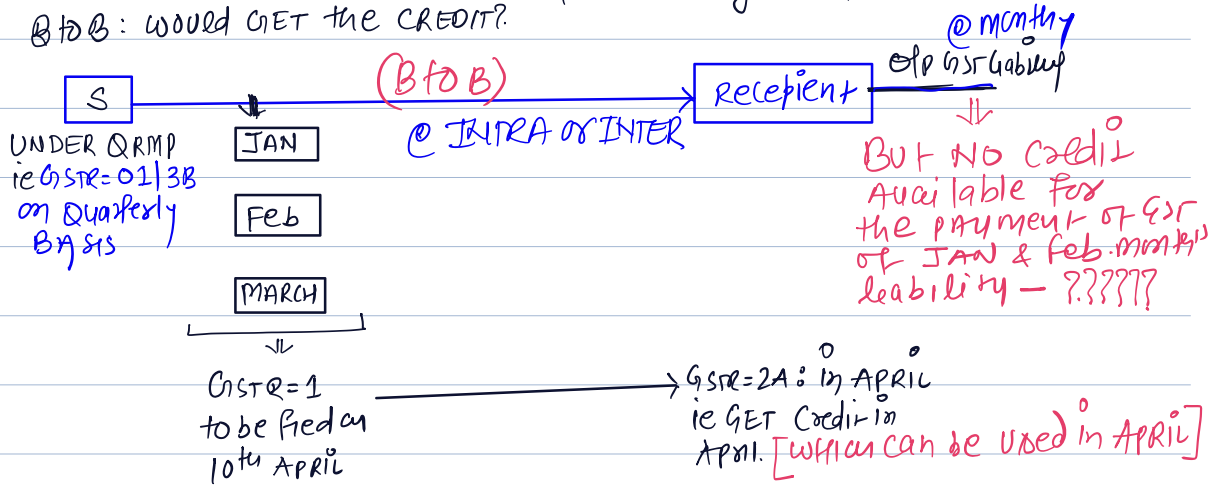**NOTE:** NO tax is Required to be Deposited if in following Situations
(1) WHERE TAX liability IS NIL.
(2) HAVE Already sufficient Balance

	Ⓐ	Ⓜ	Ⓙ
TAX liability :	40	50 = 90	
Balance in E-CASH OR E-Credit Ledger	70	25 = 95	
	⬇ No need to Deposit FOR APRIL month as the person Already have Sufficient Balance.	⬇ No need to Deposit as the person have Sufficient CUMULATIVE BALANCE.	

(6) ONE MORE PROBLEM & Solution : HOW the Registered Buyer
BtoB : WOULD GET the CREDIT?

@ monthly
o/p GST Liability

| S | → (BtoB) → | Recepient |

@ INTRA or INTER

BUT NO credit
Available For
the PAYMENT oF GST
oF JAN & feb. months
leability — ??????

UNDER QRMP
ie GSTR=01/3B
on Quarterly
Basis

| JAN |

| Feb |

| MARCH |

GSTR=1
to be fieldon
10th APRIL   →   GSTR=2A : In APRIL
ie GET Credit in
APril. [which can be used in APRIL]

- SO TO OVERCOME with this Problem : (S) MAY
FURNISH BtoB Invoices (Dr./Cr. Note) under IFF ie
invoice furnish facility For the months of
JAN & feb.

- NOW For the QT(J,f,M) file GSTR=1 For
All the 3 months [EXCept the Invoices] Already
furnished @ IFF.

ie NO need to give detail of those TRANSACTION.

- NOTE: NET Value of Invoices that can be uploaded is
Restricted to (Rs 50) LAKH per month [it is Restricted
By keeping in mind the limit of 5 cr]

⑦ Interest Calculation

EXAMPLE: Suppose in LAST Quarter CASH GST Paid = 4/100
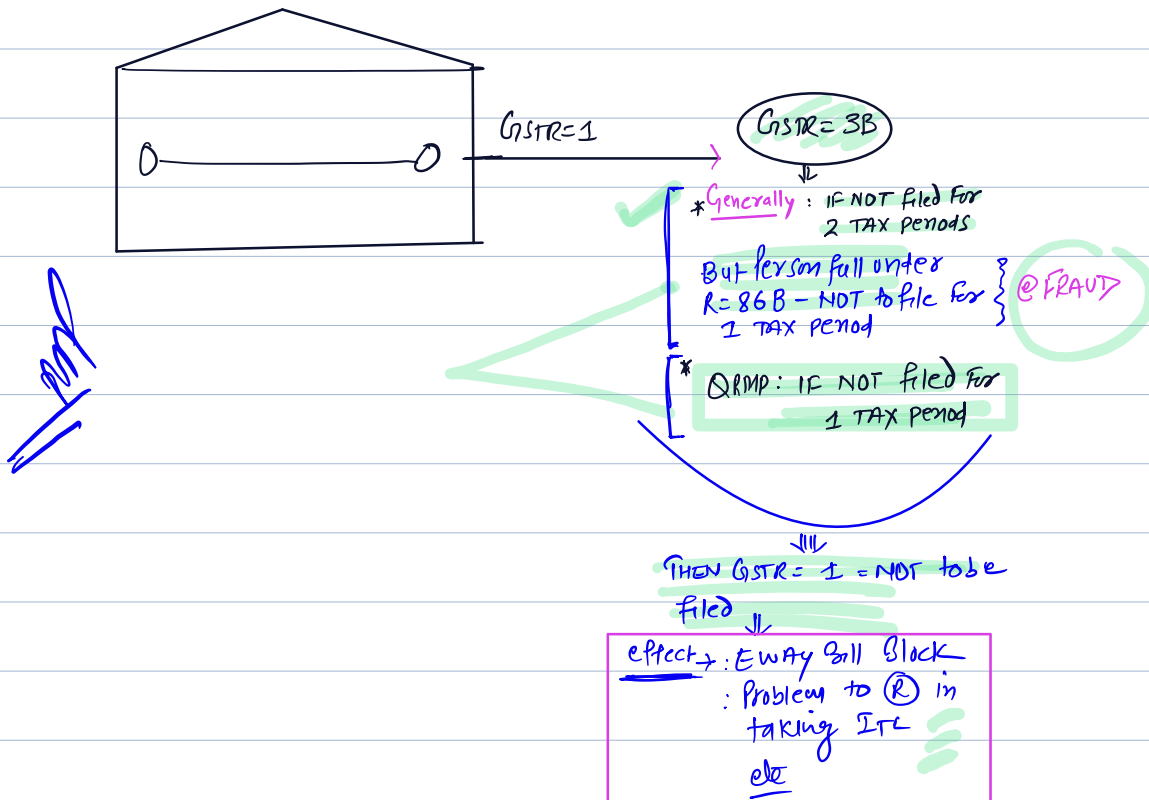
	A	M	J	Total
TAX to be Paid (as per Given method) on Due Date ie 25th of NEXT MONTH	35 (BASED on previous TAX)	35 (BASED on Previous TAX)	Balance 32	= 102 To be Paid
TAX Actually Paid on Due Date	35	35 = 70 32		= 102 Total Paid
FINALLY Assessed	40 + 25 = 65 37			= 102 FINAL TAX Liability

NO Interest   NO Interest   No Interest
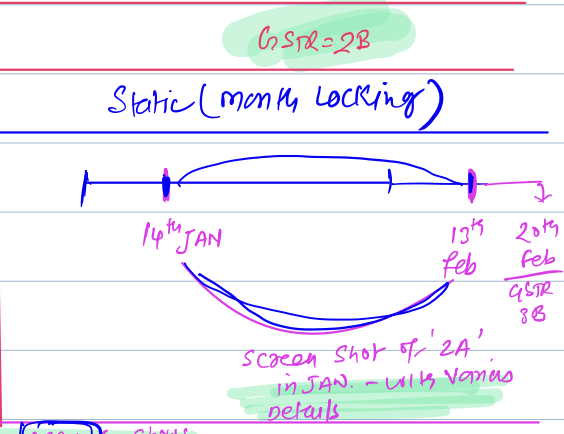
27 दु तक
5/= पर INT
WEF: 25th

→ जब जितना मांगा (Due हुआ) उतना दिया का है INT नहीं.

→ जब जितना मांगा उससे कम दिया – तब जितना कम दिया उस पर Interest लगेगा

NOfe

FORM	Que Date under QRMP.	Due Date under other CASES
GSTR=1	12th	11th
GSTR=3B	22nd / 24th NORTH & EAST INDIA / REST OF INDIA	20th
GST payment Due Date	25th	20th

NOfe: Restriction on filing GSTR=1 IFF:

GSTR=1 → GSTR=3B

* Generally : IF NOT filed for 2 TAX periods

But Person fall under R=86B — NOT to file for 1 TAX period } @FRAUD

* QRMP : IF NOT filed for 1 TAX period

THEN GSTR= 1 = NOT to be filed

effect→ : EWAY Bill Block
: Problem to Ⓡ in taking ITC
etc

Rule: 60

GSTR=1/IFF → GSTR=4A
GSTR=1/IFF → GSTR=6A

NOT Relevant

GSTR-5 *NR* → PART=Ⓐ : GSTR=2A
GSTR=6 *ISD* → PART=Ⓑ : GSTR=2A
GSTR=7/8 *TDS/TCS* → PART=Ⓒ : GSTR=2A
IMPORT OF GOODS OR BUY FROM SEZ → PART=Ⓓ : GSTR=2A

GSTR=1 → GSR=2A
         GSR=2B

GST looked

GSTR=1/IFF
11|13th (feb)

GSR=2A|2B

Invoice Issue (JAN)

Ⓢ → A EP. LTD Ⓡ → Coaching Service
GSTR=3B

GSTR=2A ✓   **GSTR=2B**

✓Dynamic Document (Daily Updation)   Static (monthly Locking)

1st JAN ——— 31st JAN —— GSTR=3B/20th feb   14th JAN ————— 13th feb   20th feb / GSTR 3B

with limited Information   screen shot of '2A' in JAN. — with various details

- Inv. issued in ⟨APRIL⟩ shows in GSTR=1 of ⟨June⟩ that is filed on 13th July

Reflected in GSTR=2A of APRIL month ie 2A follow ⟨Invoice Date⟩ MONTH ✓

Reflected in GSTR=2B of June month ie Follow "Filing month"

Note: NOW GSTR=2B linked with GSTR=3B