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| **FAQ** |

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# GSTR1

1. **Export for Services like software Industry does not have Shipping Bill Details, How do we handle this situation?**

**Ans**. Shipping bill details are non- mandatory. In case of export of services, Shipping bill details are not applicable. So supplier can ignore the same while reporting the Export of services.

**Q. For Export of Goods, can we expect GSTIN, State-Code, and POS to be empty or to be ignored?**

**Ans.** Yes. In case of export of goods, GSTIN of the receiver, State code and POS is not applicable.

**Q.** **In CDNR / CDNUR: How do we handle CDN against NIL/Exempt/Non GST Invoices?**

**Ans.** Taxpayer has to report nil rated, exempted and Non GST outward supplies (to registered / unregistered) after considering the amendments, notes if any. There is no requirement of reporting notes against nil / exempted / non GST supplies.

**Q.** **CDNUR should also handle B2CS section as well, currently the Flags only have EXP (WPAY/WOPAY) and B2C?**

**Ans.** B2C small table captures the outwards supplies information after netting off debit/credit notes if any. Taxpayer is not required to report Debit / credit note against B2C small table.

# GSTR2

**Q. If seller is having goods and services both in invoice.  
1. Rate - 18, Eligibility - IP  
2. Rate - 18, Eligibility - IS**  
**As GST APIs not accepting duplicate rates in payload. How can we add both eligibility?**

**Ans.** In ideal case there should be separate invoice for service and good but if invoice is same, then as per current implementation it cannot be bifurcated and it is not allowed in offline utility also. You can define either IP or IS against this rate and claim credit.

**Q. In IMPG invoices, if STIN and Bill of entry number is mentioned then is port code mandatory?**

**Ans**. Yes.

**Q. What values should be allowed in invoice type in purchase invoices?**

**Ans.** It is mentioned in the attribute excel of save GSTR2 payload. Please check.

**Q. Where should we report credit or debit notes of IMPG invoices?**

**Ans.** For now there is no provision in returns to declare credit/debit notes on IMPG. There is no business case for credit / debit note against physical imports of goods.  
If you import goods on which you have paid duty and want to return the same to the supplier due to any reason it has to be exported and cannot be returned.

**Q. Should we consider ITC details in checksum? If any document please share.**

**Ans.** No, ITC details is not part of Invoice level Checksum but it is part of section wise checksum available in GSTR2 summary.

**Q. Which fields are allowed for modification in GSTR2?**

**Ans.** Receiver is allowed to modify only below values in GSTR2:  
"val" under "inv" and "itm\_det" under "itms".

**Q. B2B invoice uploaded with flag M then invoice uploaded with flag M, Will GST System allow overwrite.**

**Ans.** Yes, only the attribute which are allowed for modification. Please see the above query.

**Q. Invoices for which no action have been taken what is the default behavior in GST System as the invoices are being auto populated in the GSTR2. Should we assume that these invoices will be deemed accepted?**

**Ans.** Every auto populated invoice should be either A/P/R/M. GST system will expect one of the flag without which you will not be able to submit.

**Q. When CFS flag is N and GSTR2A invoice is accepted do we need to send the accept flag with the invoice details or we have to send no flag with the complete invoice details so that same invoice can be considered as uploaded by purchaser.**

**Ans.** No flag should be sent, it is like a missing invoice.

**Q. If this is the case, and with the scenario:**

1. Supplier files GSTR1 - 072017
2. Purchaser Performs “Pending(PARKED)” and files GSTR2
3. For next cycle (082017)
   1. When the purchasers pulls GSTR2A – 082017, he will get only 082017, what   
      about the records which were parked for 072017?

How the parked records are handled w.r.t. GSTR2A?

**Ans.** They will be moved to next period GSTR2A and GSTR2. Also the invoice date of the invoice would still have dd-07-2017 and there will be an attribute in the API called “ODT” which will help to identify rollover (parked) invoices.

**Q. Can action (Accept/Reject/Modify/Pending) taken on auto-populated invoices in GSTR-2 be edited to any status (A/R/P/M) till we submit GSTR-2?**

**1. Accepted invoices can be Rejected/Modify/Pending? : Yes**

**2. Rejected invoices can be Accepted/Modify/Pending? : Yes**

**3. Pending Invoices can be Accepted/Rejected/Modify? : Yes**

**4. Modified invoices can be Accepted/Pending/Reject? : Yes  
Ans.** Yes. (But for accepting the modified records, modified records should be first rejected and then actual invoice need to be accepted)**.**

**Q. If we are modifying an invoice, do we need to send a new checksum or return the same checksum associated with the invoice?**

**Ans.** Same checksum associated with the invoice.

**Q.** **Can we delete the auto-populated invoices?**

**Ans.** No, can only reject.

**Q. Action on missing invoices (uploaded by tax payer himself) also can be edited (Delete the invoice once uploaded to portal) till we submit GSTR-2.**

**Ans.** Yes

# GSTR3

**Q.** As per return filing through API document v0.6, the mandatory step of 'Submit liabilities and interest' has been introduced. In this step, the interest liabilities as        calculated by system (interest carry forward, interest on ITC reversal, interest on delayed payments and other interest) are allowed to be edited by taxpayer.  
  
**a.** **Why is the taxpayer permitted to edit these 4 fields?**  
Ans. There are various scenarios, which were making interest calculation quite tedious as cases like ITC interest calculation on reversal, which is declared by Tax payer itself. To keep it simple these interest fields are made editable.  
  
**b**. **What happens if taxpayer edits the values downwards (to zero)? Will the values reappear next month as carry forward?  
Ans. No**, values filled by Tax payer during “**'Submit liabilities and interest'** step would be finally posted in ledger. So it will not appear next month again.  
  
**c. Is the return considered invalid if taxpayer does downward revision and pays the reduced value?  
Ans. No.**

**Q. Granularity of transactions in e-liability ledger**In case of posting of liability to e-liability ledger upon ‘**Submit liabilities and interest’**:

a. Will all liabilities from GSTR-3 be posted as **one** transaction to e-liability ledger    **OR**b. E-liability ledger will have breakup of transactions

Ex: Liability due to outward supplies / Liability due to reverse charge inward supplies / liability due to ITC reversal by taxpayer / Liability from mismatch report etc.

**Ans.** There will be two liabilities entries

1. Normal

2. Reverse charge.

**Q. Will TCS and TDS credit be posted on filing GSTR-7/8 or only on ‘Submit liabilities and interest’ as part of GSTR-3 filing?**

**Ans.** Only on ‘Submit liabilities and interest’ of GSTR3.

**Q, Timing of posting of liability / credit:**

* 1. Will different liabilities / credit be posted only on ‘Submit liabilities and interest’? (Ex: Will liability due to ITC mismatch be added to e-liability ledger upon generation of mismatch report or only on ‘Submit liabilities and interest’?

**Ans:** Only on ‘Submit liabilities and interest’ of GSTR3

* 1. Will the interest/late fee /penalty be added to e-liability ledger only on ‘Submit liabilities and interest’ or at different points in time?

**Ans:** Only on ‘Submit liabilities and interest’ of GSTR3

c.     Will credit be posted to e-credit ledger at different points in time (Filing of GSTR-2, GSTR-6 etc.) or only at the time of ‘**Submit liabilities and interest**’ as part of filing of GSTR-3?

**Ans:** GSTR2 will be posting credits into ITC Interface table and at the time of ‘Submit liabilities and interest’ as part of filing of GSTR-3, credits will be posted to ITC Ledger table.

**Q. Please confirm: We assume transactions once posted in any e-ledger will not be altered.** (Additional transactions will be added in case of changes to be effected. Ex: If Demand is raised for Rs 10,000 and subsequently if it is revised to Rs 12,000 the existing transaction will not be modified and an additional entry for differential value of Rs 2000 will be added). **This explicit confirmation is required as we are finalizing reconciliation design for e-ledgers.**

**Ans:** Yes, there will be a debit/credit entries for revising any liability upward or downwards.

**Q. Please confirm: We assume transactions are post-mortem in nature Ex:** Late fees charged will be based on previous month filing date and therefore will not change based on my date of filing in current month.

**Ans:** Yes

**Q. What are the scenarios leading to negative liability? (As per earlier threads, taxpayer will not be allowed to pay in excess of his existing liability) Is reversal of liability due to appeal turning in favor of taxpayer a possible reason? A return period having only sales return (credit note) could be another scenario of negative liability.**

**Ans:** Currently we envisaged it will only happen due to credit note scenario.

1. **Can negative liability be claimed as refund to cash ledger?**

**Ans:** No, it will be adjusted next month.

1. **Is reversal of setoff liability allowed? Ex: Taxpayer sets-off liability with ITC and subsequently wants to utilize cash instead, can he reverse the utilization? If yes, till what stage? (Ex: Till Filing of GSTR-3?)**

**Ans:** Reverse Utilization is not allowed

1. **Is there a finite set of possible ‘descriptions’ and ‘reference IDs’ that will be posted to e-ledgers?**

Illustration of descriptions:

* + - Return related liabilities
    - Other than return related liabilities (Review / Appeal / Pre-deposit / Revision / Show cause notice)
    - Liability due to opting of composition
    - Liability due to cancellation of registration

Illustration of Reference IDs:

* + - GSTR-1 / 2 / 3 Return Acknowledgement Number for outward liability and credit
    - GSTR-6 Return acknowledgement no. for ISD credit
    - GSTR-7 and 8 return acknowledgement no. for TDS and TCS credit respectively

**Ans:** Yes, there is finite set of transaction code and description for both debit and credit transactions of all three ledgers (tax, itc, cash)

**Q. Please confirm: Our assumption is when mismatch report is generated, the available credit in e-ITC ledger will not be changed but mismatch is a parallel classification. Only when mismatched credit is reversed it gets added to liability. Otherwise classification as mismatch does not affect e-ITC balance.**

**Ans:** True

**Q. In case of negative ITC in a return period (Ex: taxpayer has only credit note or ISD issues only credit note to recipient), will it be added to liability?**

**Ans:** Yes

**Q. During amalgamation / merger / transfer of business, what is the trigger/event for posting credit / cash to new entity?**

**Ans:** The credit transferred in case of Merger/amalgamation is credited to the electronic credit ledger of the merged entity on acceptance and filing of ITC-02 .There will be no transfer of Cash of amalgamation / merger / transfer of business

**Q. Will it be allowed to call “Set off liability” API more than once during GSTR-3 filing process? Can taxpayer perform setoff activity multiple times in this process?**

**Ans:** As per current design maximum two times. One for partial setoff and second time full setoff.

**Q.** **Is it mandatory to call “Set off liability” through cash or ITC? Because if taxpayer doesn't have any sales transactions in that month, then he might be having NIL liability from outward supplies side or taxpayer might have filed a NIL GSTR-1. Will taxpayer still have to call “Set off liability” API to even furnish zero set off of liability?**

**Ans:** This is not a mandatory call but if you have any kind of liability like late fee, any other penalty than calling of this API will be mandatory.  
  
**Q. What is the significance of Final Flag (Y/N) being used in GET GSTR-3 details API?**

**Ans:** As get GSTR3 detail can be called many times, to know which one is the final call after which user will file return, this flag has been introduced. System will treat this as a final get detail call and keep hash of this GSTR3-3 details payload in cache for synchronous validation of signing request. Without this flag system has to build and keep final hash again and again, which is time consuming and waste of resources.

**Q. Will GST Portal freeze taxpayer's set off position if taxpayer calls GET GSTR-3 API with Y flag first, before even performing any other steps at the very first go?**

**Ans:** No it will not but as suggested one should use this flag carefully as it will increase load of application.  
  
**Q. Does Final Flag Y act as a freezing point in GSTR-3 filing process? What all actions are allowed to the taxpayer once taxpayer calls GET GSTR-3 API with Y flag? Will taxpayer be able to call Set off liability API after getting GSTR-3 details with Flag Y?**

**Ans:** Answered above

**Q. What can be the determinant factor from APIs perspective to know whether a taxpayer should be allowed to re-submit the GSTR-3 PART-B or not? How can the same be known by a GSP Application?**

**Ans:** If user has done invalid filing i.e. Offsetted liability partially then only setoff can be called again. ASP/GSP Application should take care of this thing in their application.

**Q. JSON structure for all the flags like P, IP and PE (mainly if there is a possibility of PE in GSTR3 get status) and all possible status flag response as well.**

**Ans:** P, IP case will be same as for other GSTR APIs, so response will be same. PE is not possible in GSTR3 case.

**Q. If Set Off liability will be synchronous and ref\_id will be removed as per your comment below then what will be response of this API? How success and failure will be handle in this API?**

**Ans:** Same as for other synchronous call. “Success” response is already mentioned in the portal and “Failure” will follow the error payload pattern defined in API overview section.

**Q. In developer Portal for Get GSTR3 Details response payload we found array (multi row entry) in Table 12 and 13 for tx\_offset, intr\_offset and lfee\_offset. As per for understanding it should be single value, which is correct and if its array (multiple entry) what is relevance for these multiple entries?**

**Ans:** It should be similar to GSATR3B, we will check and get back.

# GSTR1A

These scenarios are only for cases where supplier have not filed GSTR-1 up to 10th Oct, 2017.

**Scenario 1**

1. If the supplier has saved all their invoices to GST System as part of GSTR1, However he has not filed GSTR1 return but his counter party has included those invoices and filed GSTR2.

2. The supplier now downloads GSTR1A, which will contain invoices as declared by the recipients

**Ques**: **While submitting GSTR1A, should we also make calls to delete the invoices uploaded by him in GSTR1?**

**Ans:** Yes, the invoices submitted/filed by receiver will be auto populated and seller has to A/P/R those invoices and delete all his uploaded invoices.

**Scenario 2**

1. Supplier has not saved or submitted GSTR1 and the invoice volume is huge (say a few lakhs)

2. Their recipients have now filed their GSTR2 declaring the invoices

3. Now the supplier downloads GSTR1A

**Ques: The current API gives the response synchronously with the list of all invoices. In this scenario there may be a few lakhs. Will the API respond with the entire list of invoices in lakhs? Or will there be any asynchronous mechanism for the same. Current API does not reflect availability of asynchronous mechanism.**

**Ans**: - Since GSTR1 is not submitted, there is no point of GSTR1A for the sender. Data would be in GSTR1 only. For large data i.e., if data is greater than 5 MB or 10000 invoices then in any GET API call user would automatically get token to generate the files containing the data.

**Scenario 3**

1. Supplier has missed out a few invoices during submission of GSTR1

**Ques: As part of GSTR1A saving, can the supplier upload these additional invoices to freeze his GSTR1 ?**

**Ans**: Since supplier has missed out, so recipient can add them as missing invoices in GSTR2, and then those invoices get reflect/download in GSTR1A, on which supplier either accept or reject them and Also: The invoices uploaded earlier in GSTR-1 (not submitted/filed), which have not been added by Recipient in GSTR-2 can also be filed in GSTR-1 once due date of GSTR-2 is over and GSTR-3 is not filed.

# Checksum Queries

**Q. The check sum returned by GSTR2A services is retained in GST2 save. Is this the final approach, what will happen if few attributes are modified as part of GSTR2?**

**Ans**: In case of P/R only flag is changed, in case of A ITC details has to be added, so A/P/R, no invoice attribute will change so checksum will remain the same. In case of modification certain attributes along with item details can be changed, in such case system is only asking old checksum, so you do not need to calculate anything yourself. Yes, this logic is final.

**Q. For New records added by the client, the check sum is not generated and the attribute is not placed. This is done as check sum logic is throwing errors**

**Ans**: Refer above reply.

**Q. When are we planning to implement check sum logic fully mandatory in production?**

**Ans**: It is already implemented.

**Q.** **Need more clarity on how each attribute is packed**

**Eg:         Is date format in dd/mm/yyyy**

**If a numeric field is not having any precision, should zero is required in first decimal part?**

**Ans:** Formats has been already mentioned in R1 checksum logic it is dd-mm-yyyy similar to JSON. Though you will only need checksum implementation when you match using checksum otherwise for normal operation of API it is not needed most of the time.

# GSTR6

**Q. 1. Will GSTR-6 data stop flowing to GSTR-1 also wherein Supplier was asked to take action in GSTR-1? (For records acted [A/M/D/FM/FR] upon by recipient in his respective GSTR-6)**

**Ans**: After delinking no data will flow both from GSTR1-GSTR6 and vice versa. All previous invoices which has come for action in GSTR1 prior to delinking, will require action to be taken. But no new invoice will flow to GSTR1.

**Q. 2. Will GSTR-6A/GSTR-6 Get B2B/B2BA/CDN/CDNA APIs continue to fetch auto populated data after this change is rolled out?**

**Ans**: GSTR6 get API will not return auto populated invoice. Only GSTR6A get will return auto populated invoices.

**Q. 3. Will there be any changes in Save GSTR-6 Payload schema?**

**Ans**: Schema is already available in portal. Please verify. Only “A”,”R”,”M” and “P” flag will not be applicable.

**Q. 4. What will be the new process (step by step) for filing GSTR-6 now? (From return filing using APIs perspective)**

**Ans**: There will be no auto populated data, so no action will be required. Rest all will remain the same.

**Q. 5. With Effect from which tax period this change will be applicable on Production environment?**

**Ans**: Whatever period return will be filed after delinking above changes will be applicable.

**Q. 6. I am still getting auto populated data from previous months in get GSTR6 APIs but as per Ans. No. 1 nothing should be auto populated after delinking?**

**Ans:** To ease efforts of Tax payer (mainly on Portal), all GSTR1 data filed before delinking is available as auto populated data in GSTR6 get APIs. Data of GSTR1 , which are submitted or filed after delinking will not be auto populated.

**E-Invoice -FAQ**

**Q: Purpose of the API**

Ans: To get invoices uploaded in IRP and their status of auto population in GSTTR1. Even if you change any value in GSTR1 for auto populated invoice, this API will always return data uploaded in IRP.

**Q: If GET E Invoice API is used to pull the data from e Invoice (IRP portal) whether it will auto populated into GSTR 1 or ASP should get the data into system and do another action with Save GSTR 1**

Ans: GST System is fetching this data and also auto populating it in GSTR1. This API is returning data fetched by GST System from IRP. So all auto populated invoices will be also available in getB2B/getCDN… APIs of GSTR1.

**Q: If the data is auto populated from IRP via push then we don’t see any data auto populated in GSTR 1 till now?**

Ans: It has not yet gone to production yet.

**Q: If the data is auto populated from IRP did user required to push again the same data via save GSTR 1?**

Ans: Not required.

**Q: Please confirm that IRN generated date will be the KEY for Return period determination.**

Ans: No return period will be determined from invoice date as per current design.

**Q: What is the purpose of those new field Auto Draft status, Auto Drafted Date, Error Code and Error Message in get Einvoice API. Can you throw some light on what these fields are?**

Ans: It is for, whether Invoice got auto drafted in GSTR1 or not, date of auto drafting, if there is any error in auto drafting then error code and message.

**Q: What will be the filing flow of GSTR-1 after implementation of this new API?**

Ans: GSTR-1 flow is to be same as present.

**Q: Is it always necessary to fetch E-invoice data before filing or can we upload imported data?**

Ans: No it is not necessary but it is a good practice to do reconciliation, so that over writing of auto populated data can be avoided. Also successfully auto populated data will be available through getB2B/getCDN ….APIs of GSTR1 also.

**Q: What will be the change in SAVE API? IS there any increase in save Parameters like- IRN no. and/or IRN date etc?**

Ans: There will be no new addition.

**Q: It is mentioned in Excel attribute that ctin wise data can also be fetched however the same parameter is not available in request URL**

Ans: for getEinvoice api it is not available for attribute sheet or url

**Q: In b2b section, Invoice type-CWB (Custom Bonded Warehouse) is also available, how we are deriving this parameter because no such information is going in IRN generation?**

Ans: It will not come from IRP. As save and get APIs are for GSTR1 and in GSTR1 this field exist, so it will remain in APIs but will not be available in data auto populated through IRP data.

**Q: In request payload for get Einvoice API, there is afrom\_date field, which date will be considered for this from\_time. E.g. an invoice for which IRN is generated has following dates Document date is 10/10/2020, IRN generation date is 12/10/2020 and Auto Populate date is 13/10/2020. What from\_time we need to send in request payload in order to get this invoice?**

Ans: It can be used to get data after a particular date-time. It will be based on auto population date (GST System receipt date)

Eg: consider that Document date is 15-10-2020 and it is added into GST system on 19-10-2020. If from\_time is specified as 16-10-2020, as it was inserted on 19-10-2020 that document will be part of response.

**Q: The field Ack no., Ack. date, signed QR are not added in any of the APIs. (Even not in GET Einvoices API) Will these be included at a later stage?**

Ans: There is no plan to include it. IRN will be the key for all auto populated data.

**Q: If IRN auto populated data is edited then will that flag also be available in Get B2B/CDN/EXP/CDNUR?**

Ans: Source, IRN no and date will be removed once auto populated data will be edited through GSTR1 Online/Offline/API save.

**Q: If we send any delete request from API for an invoice which is already auto populated in these sections, then will it be deleted from this section or retained with a flag marked as Deleted?**

Ans: Record will be deleted from only GSTR1. It will be available in get einvoice API.

**Q: If someone deletes the full auto populated data from these sections and then save all invoices again (all data may be same or edited in some invoices and not edited in some) through API or added from UI or offline tool, then will it be compared with the "Get Einvoice" data and will the IRN nos and date be brought back to this collection for respective invoices?**

Ans: Data coming from E-invoice (IRP) will be kept separate and it will not change. User can edit anything in GSTR1 and GSTR1 will reflect changed data. This change will be tracked for analysis purpose.

**Q: If there are some invoices in “Get Einvoice (New API)" and the status of IRN is Cancelled then these will not be auto populated in "Get B2B/EXP/CDNUR/CDNURA" collections. Let us know if our understanding is correct.**

Ans: There are many scenarios around it:

* If cancelation happen on the same day. Data will be available in getEinvoice API but not be auto populated in GSTR1.
* If cancelation happens next day than it will be first auto populated in GSTR1 and on cancelation it will be deleted from GSTR1 if user has not edited that invoice,
* If user has edited GSTR1 data then nothing will change in GSTR1.

**Q: Earlier we had asked this question but at that time it was still under discussion, is it now decided? Which date will be considered for auto population: Document Date or IRN generation date? Let us know if our understanding below is correct in the example:**

**If Document date is 28.10.2020 but IRN is generated on 05.12.2020**

**(a) if Oct 2020 return is not yet filed, then this document will be populated in Oct 2020 month**

**(b) If Oct 2020 return is already filed then this document will be populated in Nov 2020 month**

**(c) If Nov 2020 return is also already filed then this document will be populated in Dec 2020 month (i.e. open month)**

Ans: As per current implementation if return is filed than records coming for that period in future will only available in getEinvoice API of October month only. It will not be auto populated in any other period.

**Q: While saving invoice data through APIs, if we are sending all invoices that are already auto populated by GSTN, again for save, without changing any data, then will it also be flagged that it is edited? Additionally, in such cases or any cases where any edit is done through API, the fields like IRN, source type and IRN generation date will still be retained or removed?**

Ans: Please refer ansers above

**Q: When are the APIs expected to be released to us on sandbox for testing?**

Ans: It will be by mid of next week. Provide time. I think we are only releasing getEinvoice API. Not autopopualtion to GSPs.

**Q: Currently there are no common GSTINs on sandbox for einvocing and GSTN. So how will we do the testing for the same? Will we be allowed to add GSTN sandbox GSTINs on einvocing portal? or will the einvocing/NIC test GSTINs will be automatically added in GSTN portal?**

Ans: We will provide you some GSTIN for testing.

**Q: Purpose of 2 different APIs Get E-invoice and Get B2B/Get CDN etc ?**

Ans -get E-invoice API will always return data received from IRP. It will have cancelled data and data which is not get populated in to GSTR1 due to some validation failure. getB2B will provide data , which will be saved in GSTR1 (Auto populated data can be changed, also new records can be added, which have not come from IRP due to any reason).

**SAVE PREFERENCE:**

* Using this API one will be able to update filing preferences to Quarterly & Monthly for GSTR1 & GSTR3B, for each quarter in Specific time duration.
* The change for frequency for the any quarter (Q) shall be allowed from 1st of M2 of   Q -1 till 30th/31st of M1 of Q.

**Example** - The change of frequency for a quarter say Apr-Jun 2021 shall be allowed from 1st of Feb 2021 till 30th of April 2021. Within this time period, the taxpayer can change the frequency for ‘n’ number of times.

* It will work on real time basis.
* Taxpayer will be able to change preference from Monthly to Quarterly only If turn over for previous FY is less the 5 CR. There is no restriction on changing preference to monthly.
* In case of Monthly to Quarterly preference change, system will check the last applicable GSTR3B filing status and allow change in case last applicable GSTR3B has been filed.

**GET PREFERENCE:**

By using this API one will be able to get all the preference saved for an FY.

**Invoice Furnishing Facility-(IFF)**

* IFF filing facility will be only applicable for the taxpayer who have opted to file GSTR-1 on quarterly basis. It is completely optional and can be filed only if quarterly supplier has to pass credit to his supplier in optional month (M1,M2 of a quarter)
* IFF will be available for the non-quarterly months (M1, M2) from 1st of M1 and M2 respectively. For example: If a Taxpayer has selected quarterly preference for Jan 2020-March 2020 quarter. He will be allowed to save invoices in IFF from 1st January for Jan period and from 1st February for Feb period.
* IFF facility will allow saving of invoices in B2B, B2BA, CDN, CDNA sections only, which are equivalent to GSTR1 form table

4A, 4B, 4C, 6B, 6C - B2B Invoices (including supplies made to SEZ & supplies notified as Deemed exports)

9B - Credit / Debit Notes (Registered) - CDNR

9A - Amended B2B Invoice - B2BA

9C - Amended Credit/ Debit Notes (Registered) – CDNRA

* IFF filing facility will be only available till 13th of next month after that saving, submit and filing will be restricted with following exceptions:
  + If “Submit” has been done before 13th then only filing will be allowed.
  + “Reset” will be allowed for saved invoices after 13th

Illustration: The taxpayer has opted to file the GSTR-1 return on quarterly basis. For the quarter Jan-Mar 2020-21, the non-quarterly months (M1 & M2) shall be Jan’2021 and Feb’2021. End date for Jan’2021 IFF filing will be <13th Feb 2021>.

* In case the taxpayer has submitted M1 or M2, IFF then system will not allow “Submission” of M3, GSTR-1 till filing of IFF for M1 or M2.
* In case taxpayer is quarterly and gets suspended/cancelled with effective date of cancellation as below the following behavior is expected

|  |  |  |
| --- | --- | --- |
| Month | Effective date of cancellation | Business Rule |
| M1 | 2nd of M1 to 1st of M2 | GSTR1 will be applicable for M1 i.e. one can save data in all the section of GSTR1 without ant restriction of IFF. |
| M2 | 2nd of M2 to 1st of M3 | GSTR1 will be applicable for M2 i.e. one can save data in all the section of GSTR1 without ant restriction of IFF. |

* Same GSTR1 APIs can be used to file IFF for optional months with restrictions on sections and other business rules as mentioned above.