

FAQ on GSTR-1A - Amendment to GSTR 1

What is Form GSTR-1A? Who is required to file Form GSTR-1A?

A taxpayer who needs to amend any supply record furnished in GSTR 1 or need to add any supply record of **same tax period**, the same can be done through GSTR 1A in the same month after filing of GSTR-1 and before filing of GSTR-3B.

E.g. GSTR 1 for the month of August 2024 has been furnished by the taxpayer on 10th of September 2024. Taxpayer committed a mistake in 2 records and missed to report one record in its GSTR 1. Now GSTR 1A shall be opened for him/her on 10th of September or due date of GSTR 1 (i.e. 11th of September) whichever is later. The Taxpayer will be able to amend the incorrect record and shall also be able to add the missed record in Form GSTR 1A. The correct value shall be auto populated in its GSTR 3B.

When GSTR 1A will be available for filing?

GSTR -1A will be open for monthly filer from the later of the following two dates, till the actual filing of GSTR-3B of the same tax period:

1. Due date of filing of GSTR1 i.e., 11th of the following month or
2. Date of actual filing of GSTR-1

GSTR -1A will be open for quarterly filer from the later of the following two dates, till the filing of GSTR-3B of the same tax period (Quarter):

1. Due date of filing the GSTR1 i.e., 13th of the month following the end of quarter.
2. Date of actual filing of GSTR-1 (Quarterly).

What is the due date for filing Form GSTR-1A?

There is no due date for filing of GSTR-1A. It can be filled till the filing of GSTR-3B of the same tax period.

Can I file Form GSTR 1A after filing Form GSTR 3B?

No, taxpayer cannot file GSTR-1A once GSTR-3B is filed for the same tax period. However, the functionality of amending records reported in previously filed GSTR-1 in subsequent GSTR 1 will be continued as it is.

Is it compulsory to file Form GSTR 1A?

No, GSTR 1A is optional. Taxpayer can file GSTR-1A in following scenario:

- a. To add new records which taxpayer missed out while filing in form GSTR-1, and/or
- b. To amend records which were already reported in same period in form GSTR-1.

What are the available modes of preparing Form GSTR-1A?

GSTR 1A can be filed only through online mode and through GSP.

Can Nil Form GSTR-1A be filed?

No, filing of Nil GSTR 1A is not available.

Can I amend the records reported in earlier GSTR 1 in current GSTR-1A?

No, GSTR 1A allows to amend the records filed in the GSTR 1 of current tax period only. The records reported in earlier GSTR 1, can be amended in any subsequent GSTR 1 subject to the time limit specified in the law.

Can I file Form GSTR 3B if I save some records in Form GSTR-1A but did not file Form GSTR-1A

In case a taxpayer saved any record in Form GSTR-1A but did not file the same before filing the GSTR-3B then he would face error at the time of filing of GSTR 3B, system will not allow to file GSTR 3B. Therefore, he would require to either delete the saved record in GSTR 1A or reset Form GSTR 1A or file GSTR 1A before filing GSTR 3B.

Can I add the details of a Debit Note / Credit Note in Form GSTR-1A?

Yes. A debit note / credit note can be added in the corresponding tables of GSTR 1A.

Can Recipient's GSTIN be amended in GSTR-1A

No, GSTIN of the recipient cannot be amended through GSTR1A. Same can be done only through GSTR 1 of the following tax periods.

I have opted for Quarterly filing of Form GSTR-1. Can I add or amend details of any record furnished through IFF for the Month M1 or M2 in GSTR-1A?

Yes. Any record furnished for the month of M1 or M2 through IFF can be amended in GSTR 1A of the same tax period which will be available to the taxpayer after filling of GSTR 1 for the quarter.

Can the filed GSTR 1A amended again if the GSTR 3B is not filed?

GSTR 1A can be filed only once for a particular tax period even if GSTR 3B is not filed.