

FORM GST ANX-1

[See rule ----]

Details of outward supplies and inward supplies attracting reverse charge

Financial Year				
Tax period	From – To --			

1.		GSTIN	
2.	(a)	Legal name of the registered person	<Auto>
	(b)	Trade name, if any	<Auto>
	(c)	ARN	<Auto (after filing)>
	(d)	Date of filing	<Auto (after filing)>

3. Details of outward supplies and inward supplies attracting reverse charge

(Amount in ₹ for all tables)

GSTIN/ UIN	Place of Supply (Name of State/UT)	Document details				HSN code	Tax rate (%)	Taxable value	Tax amount				Shipping bill / Bill of Export details	
		Type	No.	Date	Value				Integrat ed tax	Central tax	State / UT tax	Cess	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3A. Supplies made to consumers and un-registered persons (Net of debit / credit notes)														
3H. Inward supplies attracting reverse charge (to be reported by the recipient, GSTIN wise for every supplier, net of debit / credit notes and advances paid, if any)														

Instructions (FORM GST ANX-1)

A. General instructions-

1. Terms used –

(a) GSTIN:	Goods and Services Tax Identification Number
(b) UIN:	Unique Identity Number
(c) HSN Code:	Harmonized System of Nomenclature Code
(d) POS:	Place of Supply (Respective State/UT)
(e) B2B:	Supplies made to registered persons having GSTIN or UIN
(f) B2C:	Supplies made to consumers and un-registered persons, not having GSTIN or UIN
(g) Type of document:	Invoice (including revised invoices), debit / credit note, bill of supply, bill of entry etc.
(h) ARN:	Acknowledgment Reference Number

- Registered person can upload the details of documents any time during a quarter to which it pertains or of any prior period but not later than the due date for furnishing of return for the month of September or second quarter following the end of financial year to which such details pertains or the actual date of furnishing of relevant annual return whichever is earlier except that he will not be able to upload details of the documents from 23rd to 25th of the month following the quarter.
- Advances received on account of supply of services shall not be reported here. The same shall be reported in Table 3C(1) and 3C(2) of FORM GST RET-2.
- Supplies attracting reverse charge will be reported only by the recipient and not by the supplier in this annexure. Such supplies shall be reported GSTIN wise and amount of tax and taxable value will be net of debit / credit notes and advance paid (on which tax has already been paid at the time of payment of advance), if any.
- Taxpayers shall have the optional facility to report HSN code in the relevant table or leave it blank.
- Tax amount shall be computed by the system based on the taxable value and tax rate. The tax amount so computed will not be editable except by way of issue of debit / credit notes. However, the tax amount under cess will be reported by the taxpayer himself.
- Place of supply shall have to be reported mandatorily for all supplies. For intra-State supplies, the POS will be the same State in which the supplier is registered.
- Tax rate applicable on IGST supplies can be selected from the drop down menu. For intra-State supplies, the tax rate shall be applied at half the rate of IGST equally for CGST and SGST/UTGST. Cess, if applicable, shall be reported under the cess column.
- Value of supplies and amount of tax shall be reported in whole number or upto two decimal points at the most.
- GSTIN of the supplier shall be reported (wherever available) in table 3H from whom the supplies have been received. PAN may be reported in Table 3H if supplies attracting reverse charge are received from un-registered persons.
- Wherever supplies are reported as net of debit / credit notes, the values may become negative in some cases and the same may be reported as such e.g. (-100).

12. Details of documents of the period prior to introduction of the current return filing system can also be uploaded in the relevant tables of this Annexure. Only those details shall be uploaded which have not been included in the erstwhile FORM GSTR-1. All supplies that are declared in this annexure will be accounted for payment of tax. In case the relevant table existed in GSTR-I but is not available in this form then liability shall be paid through table 3A(2) or 3C(3) of GST RET-2, as the case may be.

B. Table specific instructions-

Sr. No.	Table No.	Instructions
1	2	3
1.	3A	<ul style="list-style-type: none"> All supplies made to consumers and unregistered persons (i.e. B2C) shall be reported in this table. Supplies shall be reported tax rate wise and net of debit / credit notes. HSN Code is not required to be reported in this table.
2.	3H	<ul style="list-style-type: none"> All supplies attracting reverse charge shall be reported by the recipient. Only GSTIN wise details have to be reported. Invoice wise details are not required to be reported in this table. The amount of advance paid for such supplies shall be declared in the month / quarter in which the same was paid. The value of supplies reported shall be net of debit / credit notes and advances on which tax has already been paid at the time of payment, if any. Where only advance has been paid to the supplier, on reporting the same, the credit shall flow to the main return (FORM GST RET-2) and shall be reversed in table 4 of the said return. This credit can be availed only on receipt of the supply and issue of invoice by the supplier.
