

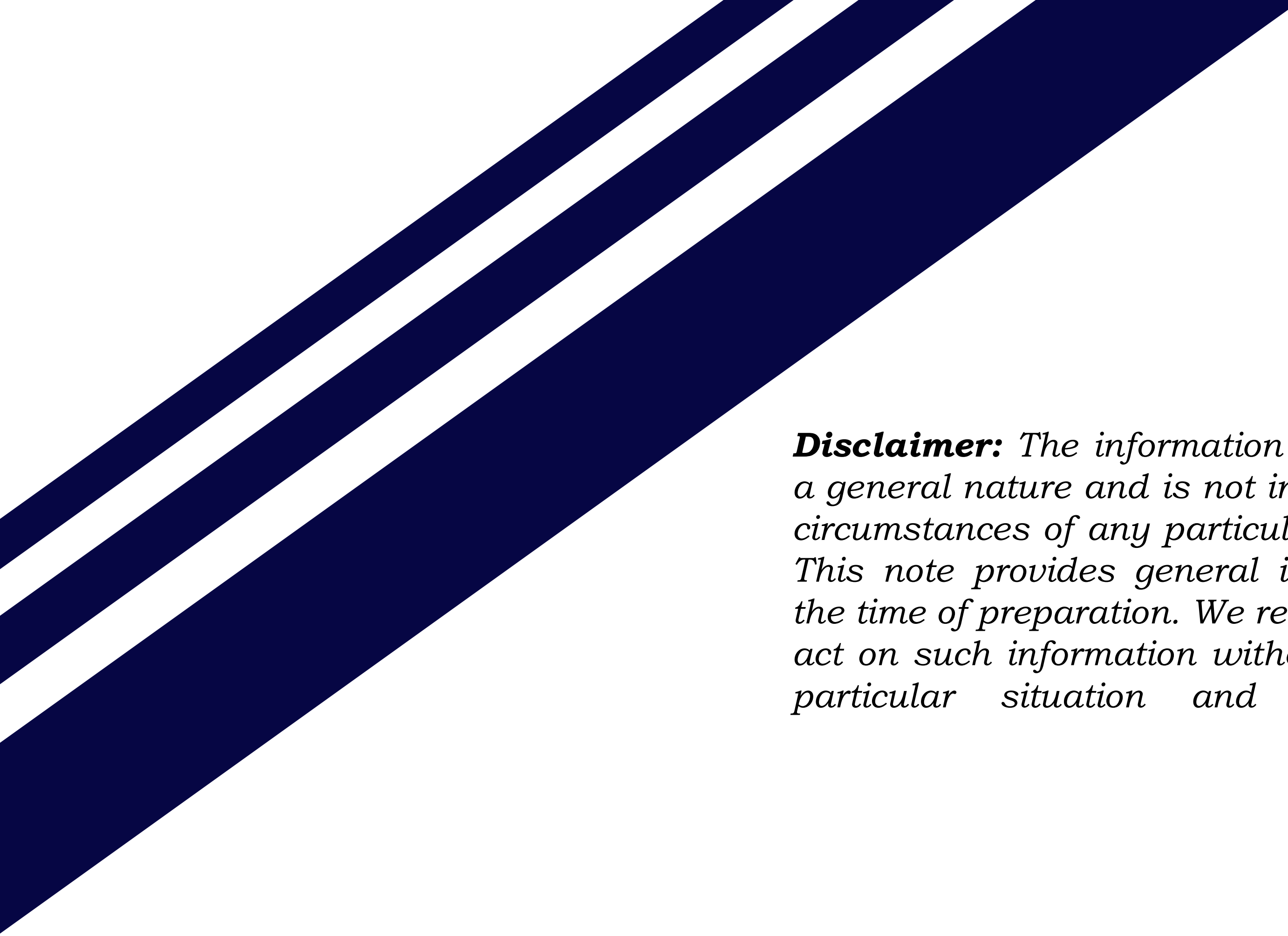


# S VENKATRAM & CO LLP

CHARTERED ACCOUNTANTS

A close-up photograph of a hand dropping a coin into a clear plastic jar filled with various Indian coins. In the background, a hand is seen using a calculator on a desk with a notebook open. The scene is brightly lit, suggesting an office or financial setting.

**INTRODUCTION OF  
FORM GSTR-1A IN  
THE GST LAW**



***Disclaimer:*** *The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. This note provides general information existing at the time of preparation. We request that none should act on such information without examination of the particular situation and professional advice.*

- The GST Council has recommended a new optional facility by way of Form GSTR-1A to facilitate the taxpayers to amend the details in a filed Form GSTR-1 for a tax period and/or to declare additional details, if any, before filing of return in Form GSTR-3B (i.e., before 20<sup>th</sup> of the month/ before 22<sup>nd</sup> of the month commencing after the end of quarter) for the said tax period (month/quarter).
- Thus, through Form GSTR 1A a taxpayer can add/delete/amend particulars of supply of the current tax period missed/wrongly entered in reporting in the Form GSTR-1 of the current tax period (including those declared in Invoice Furnishing Facility (IFF), for the first and second months of a quarter, if any, for quarterly taxpayers), to ensure that correct liability is auto-populated in the Form GSTR-3B.
- This Form GSTR-1A has been introduced in July 2024 vide CBIC Notification 12/2024 dated 10th July 2024.

**The introduction of the Form GSTR-1A would facilitate corrections to the Form GSTR-1 subject to the following conditions:**

- ❖ The aforesaid Form GSTR-1A cannot be filed once GSTR-3B is filed for the same tax period;
- ❖ It has to be filed only through online or through GST Suvidha Providers;
- ❖ It can be filed only once during the particular tax period;

**Availability of the form for Monthly filers:** The form GSTR 1A will be available for filing from the

- ✓ Due date for filing GSTR-1 (11<sup>th</sup> of the following month) (or)
- ✓ Actual date of filing the form GSTR-1 (whichever is later)
- ✓ Before filing of Form GSTR-3B of the same tax period (20<sup>th</sup> of the following month)

**Availability of the form for Quarterly filers:** The form GSTR 1A will be available for filing from the

- ✓ Due date for filing GSTR-1 (13<sup>th</sup> of month following the end of the quarter) (or)
- ✓ Actual date of filing the form (whichever is later)
- ✓ Before filing of Form GSTR-3B of the same tax period (22<sup>nd</sup> of month following the end of the quarter)

## **Instances where the form can be filed:**

- ✓ To make additions to the already filed returns in GSTR-1
- ✓ To correct or alter the returns already filed in GSTR- 1
- ✓ Filing of Nil GSTR 1A is not possible.

## **Effect of filing the Form GSTR 1A:**

- ✓ The rectified entry made in Form GSTR-1A will be auto populated in Form GSTR- 3B

## **Restrictions for addition/amendment of the Form GSTR 1A**

- ✓ GSTR 1A allows to amend the records filed in the GSTR 1 of current tax period only.
- ✓ The GSTIN of the payer cannot be changed in GSTR 1A.



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