

From	Karvy Data Management Services Ltd.
Date	September 27, 2017
Subject	Karvy - GST Compliance - Common Issues and Solution - GST Returns
Category	General Mailer

Dear Business Partner,

We thank you for providing us an opportunity to partner you in your compliance journey.

We have been assisting clients in filing GST returns and have collated some common issues in data preparation and data validation.

We have listed down few similar common issues:

Sl. No	Issues	Probable solution
1	Invalid GSTIN of Customer	Validate Customer and Vendor master on GSTN Portal. During registration of new vendor/customer insist for copy of GST Certificate.
2	Same Invoice Number for different Place of Supply and Exports as well	Please ensure Place of Supply along with name of the State, in the case of a supply in the course of Inter-State trade. There cannot be more than one Place of supply in single Invoice.
3	Not following Document series in Invoices	Follow a consecutive serial number. You may have different document series for your various businesses in same State as well as Taxable, Exempt, RCM, Exports, etc.
4	Not matching Invoice value with Taxable value and Tax	The Invoice value is sum of Taxable Value and Taxes. GSTN system allows two decimal points for invoice value

	amount (IGST/CGST and SGST or UTGST and Cess)	
5	Data not providing in karvy excel format	Data should be in Karvy Excel format only so that proper validation may be done by us
6	Frequent revision in data	Avoid revision of data frequently. This allows us adequate time for data validation.
7	RCM invoices included in B2B Invoices	It is not necessary to disclose RCM supplies in GSTR-1 (URD Purchases). Only the Invoice series is to be declared in Table 13 of GSTR 1. The invoice wise details of RCM is to be disclosed in GSTR-2. However, in GSTR 3B the consolidated amount of RCM is to be declared.
8	Cancelled Invoices Included in B2B Invoices	Cancelled Invoices are not required to disclose in B2B invoice. Cancelled invoices need to be disclose in Document series in GSTN in Table 13
9	Data is provided business segment wise instead of GSTIN wise	Data Should be provided GSTIN wise and not Business wise. This takes lot of time in consolidation
10	Original Invoice Number and Original Invoice date is not available in Credit Notes	Original Invoice Number and Original Invoice date is mandatory in case of Credit Notes as per GSTN requirement.
11	In some cases Place of Supply is not available	Please ensure Place of supply is mandatory in case of inter-state supplies. In case of Import of goods the PoS is treated as the location of the importer. In case of export from India the PoS is outside India.
12	In some cases of Intra-State Supply -IGST is charged instead of CGST and SGST	Need to ensure correct PoS and tax classification. Wrong classification of supply between the interstate or intra-state and vice-

		versa may lead to hardship to the taxpayers and also validation error in return uploading.
13	In Some Cases Invoice Number exceeding 16 digits	Invoice Number Must be 16 character only with special character ( dash “- “and slash “/” ). Refer to Invoicing Rules – CGST Rules, 2017
14	In case of services - Unique Quantity Code (UQC) mentioned	For Supply of Services unit of measurement is not required and same should be left blank
15	In Some case Supplier GSTIN and Customer GSTIN is same	Supplier GSTIN and Customer GSTIN should be different cannot be the same.
16	Same Invoice Number given to different Customers	One Invoice to One Customer only not for difference customers. As per invoicing rules, Invoice for outward supplies in a State should be unique. However, you may follow different series for invoice numbering.
17	GST amount (IGST, CGST and SGST) is not matching with GST Rate (%)	GST Rate should always match with GST amount. In case of difference, system prompts errors
18	Application of provisions of Place of Supply Rules	Please carefully go through Section 10 to 13 of IGST Act for better understanding of Place of Supply Rules.
19	In some cases GSTIN of Customer is valid, but the status is showing as cancelled by the VAT authorities	Please check the Status of GSTIN of Customer/Vendor on GSTN Portal.
20	In some cases GSTIN is not valid as on the date of invoice	Please check effective date of registration from GSTN Portal.

We are sure that with the above suggestions and observations you may effectively manage your GST Compliance.

### **About KARVY DATA MANAGEMENT SERVICES LTD.**

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com). Below are the co-ordinates of our representatives from GST Team across India:

Hyderabad: Mr. Vamsi Krishna Pothukuchi (8378976769);

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