

<b>From</b>	<b>Karvy Data Management Services Ltd.</b>
<b>Date</b>	<b>October 25, 2018</b>
<b>Subject</b>	<b>Rectification steps for erroneous transactions disclosed in GST Returns pertaining to the FY 2017-2018</b>
<b>Category</b>	<b>CGST Act 2017</b>
<b>Reference</b>	<b>Sec. 16(4), 34(2), 37(3) &amp; 39(9) of CGST Act 2017</b>
<b>Series</b>	<b>Karvy/GST/86</b>

With implementation of GST on 1<sup>st</sup> July 2017, regular taxpayers registered under GST are into filing of monthly return in Form GSTR-3B and furnishing details of outward supplies in Form GSTR-1. There might be cases where the taxpayer had committed mistake in furnishing the details in respective Form GSTR-3B & in Form GSTR-1 for the financial year 2017-2018. There could also be scenarios where the taxpayer might have missed to disclose the details in full or in part in Form GSTR-3B & in Form GSTR-1.

Timeline for correcting the returns filed in Form GSTR-3B and outward supply details in Form GSTR-1 for the financial year 2017-2018 is the due date for filing return for the month of September 2018 or furnishing of the relevant annual return, whichever is earlier.

- ✚ The due date for furnishing outward supply details in Form GSTR-1 for the month of September 2018 is 31<sup>st</sup> October 2018.
- ✚ The due date for filing monthly return in Form GSTR-3B for the month of September 2018 is 25<sup>th</sup> October 2018.

Below mentioned is the chart describing the process for rectifying the errors furnished in returns for the FY 2017-2018:

Sl. No.	Error Scenarios	Return Type	Action to be taken in GST Returns	Table Reference in GST Returns
1	Missed to disclose domestic taxable outward supply transaction GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-1	Disclose the domestic taxable outward supply transaction in GSTR-1 to be filed for Sep 2018	4A, 4B, 4C, 6B, 6C - B2B 5A, 5B - B2CL 7 - B2CS
		GSTR-3B	Add taxable turnover and tax liability in GSTR-3B to be filed for Sep 2018	3.1 (a) - Outward Taxable Supplies (Other than Zero Rated, NIL and Exempted)

Sl. No.	Error Scenarios	Return Type	Action to be taken in GST Returns	Table Reference in GST Returns
2	Missed to disclose export outward supply transaction in GST Returns pertaining to any of the tax period July'17 - Mar'18.	GSTR-1	Disclose the export outward supply transaction in GSTR-1 to be filed for Sep 2018.  Amend the export transaction with shipping bill details & port code	6A - Exports 9A - B2B, B2CL & Exports Amendment
	Missed to update shipping bill & port code details for the export transactions disclosed in the GST Returns during the period July'17 - Mar'18.	GSTR-3B	Add taxable turnover and tax liability in GSTR-3B to be filed for Sep 2018	3.1 (b) - Outward Taxable Supplies (Zero Rated)
3	Missed to disclose Debit Note / Credit Note transaction in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-1	Disclose the CN/DN transaction in GSTR-1 to be filed for Sep 2018	9B - CNDN (B2B, B2CL & Exports)
		GSTR-3B	Adjust CNDN taxable value and tax liability in GSTR-3B to be filed for Sep 2018	3.1 (a) & 3.1 (b)
4	Missed to disclose advance tax liability in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-1	Disclose the advance tax liability in GSTR-1 to be filed for Sep 2018	11A (1) - Advance Tax Liability
		GSTR-3B	Add advance value and tax liability in GSTR-3B to be filed for Sep 2018	3.1 (a) & 3.1 (b)
5	Missed to adjust advance tax liability in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-1	Adjust the tax liability in GSTR-1 to be filed for Sep 2018	11B (1) - Adjustment of Advances
		GSTR-3B	Adjust advance value and tax liability in GSTR-3B to be filed for Sep 2018	3.1 (a) & 3.1 (b)

Sl. No.	Error Scenarios	Return Type	Action to be taken in GST Returns	Table Reference in GST Returns
6	Incorrectly disclosed advance tax liability in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-1	Adjust the advance tax liability in GSTR-1 to be filed for Sep 2018	11A - Advance Tax Liability
7	Incorrectly adjusted advance tax liability in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-1	Correct the advance tax liability adjustment in GSTR-1 to be filed for Sep 2018	11B - Advance Tax Liability
8	Furnished incorrect Tax Invoice / CNDN No., Tax Invoice / CNDN Date, POS, Customer GSTIN, Tax Rate, Tax Amount, Taxable Value & Invoice Value in GST Returns pertaining to the outward supply transaction for the period July'17 - Mar'18	GSTR-1	Amend the tax invoice / CNDN document with correct details as mentioned on the Tax Invoice in GSTR-1 to be filed for Sep 2018	9A - B2B, B2CL & Exports Amendment 9C - CNDN Amendment 10 - B2CS Amendment
		GSTR-3B	Adjust the taxable turnover & tax liability to the extent of correction in GSTR-3B to be filed for Sep'18	3.1 (a) & 3.1 (b)
9	Missed or incorrectly disclosed outward nil rated, exempt & non-GST supply in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-1	Add / correct outward nil rated, exempt & non-GST supply figures in GSTR-1 to be filed for Sep 2018	8A, 8B, 8C & 8D - Nil Rated, Exempt & Non-GST Supply
		GSTR-3B	Add / correct outward nil rated, exempt & non-GST supply figures in GSTR-3B to be filed for Sep 2018	3.1 (c) & 3.1 (e)
10	Missed or incorrectly disclosed inward nil rated, exempt & non-GST supply in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-3B	Add / correct inward nil rated, exempt & non-GST supply figures in GSTR-3B to be filed for Sep 2018	5 - Inward Nil Rated, Exempt & Non-GST Supply
11	Missed or incorrectly disclosed RCM taxable value & tax liability in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-3B	Add / correct RCM taxable value & tax liability figures in GSTR-3B to be filed for Sep 2018	3.1 (d) - Inward supplies (liable to reverse charge)
12	Missed to avail eligible ITC in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-3B	Avail missed ITC in GSTR-3B to be filed for Sep 2018	4A - ITC Available (B2B, RCM, Import)

Sl. No.	Error Scenarios	Return Type	Action to be taken in GST Returns	Table Reference in GST Returns
13	Availed excess ITC in GST Returns pertaining to any of the tax period July'17 - Mar'18	GSTR-3B	Adjust the excess claimed ITC in GSTR-3B to be filed for Sep 2018	4A - ITC Available (B2B, RCM, Import)
14	Missed to reverse ITC on account of non-payment to suppliers within 180 days from the date of invoice during the period July'17 - Mar'18	GSTR-3B	Reverse proportionate ITC to the extent of non-payment to the suppliers beyond 180 days from the date of the invoice in GSTR-3B to be filed for Sep 2018	4B (2) - Other Reversal
15	Missed to reverse ITC on account of partly exempt / non-GST and partly taxable supplies in GST Returns during the period July'17 - Mar'18	GSTR-3B	Reverse proportionate ITC as per the calculation u/r 42 & 43 of CGST Rules 2017 in GSTR-3B to be filed for Sep 2018	4B (1) - Reversal as per Rule 42 & 43
16	Missed to disclose Ineligible ITC in GST Returns during the period July'17 - Mar'18	GSTR-3B	Disclose in-eligible ITC in GSTR-3B to be filed for Sep 2018	4D - In-eligible ITC
17	Missed to discharge interest liability on account of delay in payment of tax or reversal of ITC claimed in excess in GST Returns during the period July'17 - Mar'18	GSTR-3B	Disclose interest liability in GSTR-3B to be filed for Sep 2018	5.1 - Interest & Late Fees
18	Excess reversal of ITC in GST Returns during the period July'17 - Mar'18	GSTR-3B	Avail wrongly reversed ITC in GSTR-3B to be filed for Sep 2018	4A - ITC Available (B2B, RCM, Import)
19	Have not issued Credit Notes on account of sales return, discounts etc. against the original supplies made during the period July'17 - Mar'18	-	Issue Credit Notes with date not later than 30.09.2018 against original supplies made in FY 17-18 and record the same in GSTR-3B & GSTR-1 to be filed for the month of Sep 2018	-

**Note: The GSTN system is not allowing amendment of outward supply invoice pertaining to the FY 2017-2018 in Form GSTR-1 from October 2018 onwards.**

**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, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com)

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