

Info required for GSTR 1 - Summarized

Special Details for first return - Total turnover in 2016-17 and Total turnover in April-June 2017

Taxable Sales Details

1. Taxable Sales to Registered Person Bill wise details
 - a. Customer's GST number, Invoice no and Date
 - b. Total Invoice Value (incl. GST) and GST Rate-wise bifurcation of taxable value (excl. GST)
 - c. Place of Supply and type of supply (Through E-Comm/ reverse charge/ deemed export/ SEZ supplies etc.)
2. Taxable Sales (Inter-state) to UNREGISTERED person for Bill Amount greater than 2.5 lakhs – Bill wise Details
 - a. Invoice no and Date
 - b. Total Invoice Value (incl. GST) and GST Rate-wise bifurcation of taxable value (excl. GST)
 - c. Place of Supply and type of supply (Whether through E-Commerce)
3. Taxable Sales to all other unregistered person – Total turnover and tax GST amount– State wise, Rate wise. If through E-Commerce Operator, then GST number of the E-Commerce Operator also.

Non-Taxable Sales Details (Nil rated, exempted or Non GST)

Total Sales details, bifurcated into Intra-state, inter-state; and to registered person & unregistered person

Advance amount received (Even though invoice not issued, but tax to be paid)

GST Rate-Wise → Amount of advance received and place of supply

Advance amount adjusted (Invoice now issued against any previous advance, tax already paid earlier)

GST Rate-Wise → Amount of advance adjusted and place of supply

Other Details

1. HSN/ Item wise – Total Sales Qty, amount & Tax Amount
2. Serial numbers of bills issued and cancelled during the month, also credit-debit note, and other documents if any.

Credit, Debit note details, if issued

1. If issued to registered person
 - a. Customer GST number, Debit/ Credit note number and date; Original Invoice number and date
 - b. Type of Note (Debit/ Credit), Amount, and Type of supply (Inter-state/ Intra-state)
 - c. Reason for issuing note (Sales Return/ Correction/ Discount/ Deficiency in services etc.)
2. If issued to unregistered person
 - a. Type of supply (B2CL/ export), Debit/ Credit note number and date; Original Invoice number and date
 - b. Type of Note (Debit/ Credit), Amount, and Type of supply (surely will be inter-state because of type)
 - c. Reason for issuing note (Sales Return/ Correction/ Discount/ Deficiency in services etc.)
 - d. GST Rate-wise bifurcation of taxable value (excl. GST)

Details of Exports (out of India)

1. Invoice No., invoice Date + Port Code + Shipping Bill No. and Date
2. Invoice Value (incl. GST if any) & type of export (whether with or without payment of GST)
3. GST Rate-wise bifurcation of taxable value (excl. GST)