

## Auto-population of e-invoice details into GSTR-1/2A/2B/4A/6A

30/12/2020

1. Certain notified taxpayers have been [issuing invoices](#) after obtaining Invoice Reference Number (IRN) from Invoice Registration Portal (IRP) (*commonly referred as 'e-invoices'*). Details from such e-invoices shall be auto-populated in respective tables of GSTR-1. Update on the status of such auto-population was last [published on 30/11/2020](#).
2. For those taxpayers who had started e-invoicing from 1-10-2020, the auto-population of e-invoice data into GSTR-1 (of December 2020) had started from December 3rd, 2020.

In this regard, following is to be noted by those taxpayers:

- The data in GSTR-1 is now available on T+3 day basis, i.e. for example, the data from e-invoices uploaded on 18-12-2020 would be visible in GSTR-1 on 21-12-2020.
- The corresponding reflection of such e-invoice details in GSTR-2A/2B/4A/6A has also started.
- The auto-population of e-invoice data into GSTR-1 is based on date of document (as reported to IRP).

For example, a document dated December, 30th, 2020 is reported to IRP on 3rd January, 2021 and where GSTR-1 for December, 2020 is **not filed**, then the details of that document will be available in the tables of GSTR-1 pertaining to December, 2020.

However, if the GSTR-1 for December was **already filed** by that date, then, the details of such document will be made available in the consolidated excel file downloadable from GSTR-1 dashboard (with error description as 'Return already filed'). The taxpayer may thereupon take necessary action.

3. Owing to existing validations in GSTR-1, e-invoices reported with below commonly observed issues are not auto-populated in the tables of GSTR-1 but are made available in the consolidated excel file downloadable from GSTR-1 dashboard (with corresponding error description):
  - Supplier is found to be of type ISD/NRTP/TCS/TDS;
  - Supplier is found to be composition taxpayer for that tax period;
  - Document date is prior to Supplier's/Recipient's effective date of registration;
  - Document date is after Supplier's/Recipient's effective date of cancellation of registration;
  - Invoices reported as attracting "IGST on Intra-state supply" but without reverse charge;

4. Further, in certain cases, e-invoice details could not be processed (and hence were not auto-populated) due to data structure issues. These errors may be taken note of and shall be avoided while reporting the data to IRP.
  - Serial number of item shall not be reported as '0'
  - White space found in POS (Place of Supply State Code), e.g. "8 " .Expected values were 08 and 8.
5. The detailed advisory with methodology of auto-population etc. is already made available on the GSTR-1 dashboard (*e-invoice advisory*) and also e-mailed to relevant taxpayers.
6. It is once again reiterated that the auto-population of details from e-invoices into GSTR-1 is only a facility for the taxpayers. After viewing the auto-populated data, the taxpayer shall verify the propriety and accuracy of the amounts and all other data in each field, especially from the perspective of GSTR-1 and file the same, in the light of relevant legal provisions.
7. The taxpayers are once again requested to verify the documents auto-populated in GSTR-1 tables and consolidated excel and may share feedback on [GST Self Service Portal](#), on below aspects:
  1. All documents reported to IRP are present in excel
  2. Status of each e-invoice/IRN is correct
  3. All the details of document are populated correctly

Thanking you,

Team GSTN