Auto-population of e-invoice details into GSTR-1

11/01/2021

1. From 1-10-2020, certain notified taxpayers have been issuing invoices after obtaining Invoice Reference Number (IRN) from Invoice Registration Portal (IRP) *(commonly referred as 'e-invoices').*

From 1-1-2021, the taxpayers with aggregate turnover above Rs. 100 Cr. had also started reporting invoices to IRP. Details from the reported e-invoices are being auto-populated in respective tables of GSTR-1. Update on the same was last published on 30/12/2020 A detailed advisory regarding methodology of auto-population of e-invoice details into GSTR-1 is already published on GSTR-1 dashboard. You can read the same HERE.

2. It is observed that, while pulling the e-invoice data for the month of December, 2020 into GSTR-1, details of some invoices were not populated into GSTR-1. This inadvertent gap is being rectified on priority and details of those invoices will be pushed to GSTR-1 shortly.

However, taxpayers should not wait for the same and advised to proceed with preparation and filing of GSTR-1 for the month of December, 2020 (before the due date), based on actual data as per their records.

3. As already noted in the afore-mentioned advisory, the taxpayers may modify/delete only those documents where the details auto-populated from e-invoices are not as per the actual documents issued.

Otherwise, the details of e-invoices auto-populated in GSTR-1 can be edited/deleted by the taxpayer.**However, in such cases, the 'Source', 'IRN' and 'IRN date' fields will be reset to blank in respective tables of GSTR-1 and accordingly won't get reflected in GSTR-2A/2B/4A/6A also. Such edited documents will be treated as if they were not auto-populated but uploaded separately by taxpayer.**

4. Other than the details auto-populated from e-invoices, taxpayers are required to add details of any other supplies made, in respective tables of GSTR-1.

5. An additional facility of *consolidated excel download* of all documents auto-populated from e-invoices is available in GSTR-1 dashboard. This file includes details of cancelled documents also.

However, any subsequent modifications made to the auto-populated documents (in GSTR-1 tables) would not be reflected in this excel file.

Thanking you,
Team GSTN