

Advisory for Input Service Distributors (ISDs)

Initially, Invoice data was to be auto-populated from GSTR-1 to GSTR-6/GSTR-6A. This was the reason, the date of filing GSTR-6 return was kept on 13th subsequent to the last date of filing GSTR-1 outward supply statement. Later on, several process-flow related deviations, like putting GSTR-2 and GSTR-3 on hold, quarterly filing of GSTR-1 by the taxpayers having turnover below Rs. 1.5 Cr. etc. produced complications and difficulties in filing of GSTR-6 return.

Keeping in view the problems of ISDs, the GSTR-6, has been delinked from GSTR-1 and the auto-population of invoice data has been discontinued. Now ISDs may file their GSTR-6 return smoothly by entering invoice data on their own.

Now following process is to be followed for filing GSTR-6:

- Based on filing of Form GSTR-1/5, invoices will be auto-populated in Form GSTR-6A.
- ISD person can file Form GSTR-6 by using the invoices auto-populated in Form GSTR-6A.
- ISD person can add invoices/Credit note/Debit notes which are not auto-populated in Form GSTR-6A.
- Taxpayers who have submitted but not filed Form GSTR-1 or Form GSTR-6, will continue to file Form GSTR-1 or Form GSTR-6 in the usual manner.
- Invoices/Credit/Debit Notes, already auto-populated in Form GSTR-6 before delinking GSTR-1, will be available in the same table, which may be used for filing GSTR-6. However, if required, the ISDs may edit or delete such auto-populated invoices.

Different scenarios and the clarifications thereof are provided in the table given below for the help of ISDs, who have to file GSTR-6 returns after delinking:

Sr. No	Scenario	Solution after delinking of Form GSTR-1 and Form GSTR-6
1.	GSTR-1/5 user has uploaded an invoice in GSTR-1 of July, 2018 and has amended the same, while filing GSTR-1 of August, 2018. And the GSTR-6 filer has not filed return of these periods (July/August). After delinking, which invoice (original/amended) will reflect in Form GSTR-6 and in which sections?	Only amended invoices will be available in B2B table under ‘Uploaded by Receiver’ tab.
2.	Form GSTR-6 user rejects an invoice and filed Form GSTR-6 for M tax period. In M+1 period, Form GSTR1 user amends that invoice. Form GSTR-6 user has not submitted their August return and has not taken any action on amended invoice. After delinking, where will the invoice reflect in Form GSTR-6 and in which sections? Can Form GSTR-6 user amend this invoice in the later periods?	Amended invoice will be available in ‘Uploaded by Receiver’ tab in B2B table. ISD user can amend the invoice in next return period, if required. He is also eligible to avail full ITC on such invoice.
3.	Form GSTR-1 user submits an invoice and a Debit/Credit note related to same invoices in same tax	Both invoice and CDN will be

	<p>period say July.</p> <p>Form GSTR-6 user rejects the invoice, and no action has been taken on CDN.</p> <p>Form GSTR-6 has not been submitted for July period.</p> <p>After delinking, where will the invoice reflect in Form GSTR-6 and in which sections?</p>	<p>available in Form GSTR 6.</p> <p>If Form GSTR 6 user has not submitted the return before delinking, then both (invoice and CDN) should be available under ‘Uploaded by receiver’ tab.</p>
4.	<p>Form GSTR-1 user uploaded an invoice in July tax period, and added Note in August tax period and filed the GSTR-1.</p> <p>Form GSTR-6 user rejects the invoice in July and submits it, and no action taken on CDN in August.</p> <p>After delinking, what will happen?</p>	<p>After delinking, Credit/debit note will be removed if corresponding invoice is not available (rejected by ISD user).</p>
5.	<p>Form GSTR6 user has uploaded same invoice/Note in two periods and not submitted any of them.</p> <p>After delinking, which invoice/note would be shown to them?</p>	<p>Invoice uploaded in M period will be available and same invoice uploaded in M+1 period will be removed from the GST Portal.</p>
6.	<p>Form GSTR1 user has uploaded one invoice/note, Form GSTR6 user uploads the same invoice/note.</p> <p>Form GSTR-1 user submits his return.</p> <p>After delinking, which invoice would be visible to Form GSTR-6 user?</p>	<p>Invoice uploaded by the supplier will be available in Form GSTR-6 return and invoice uploaded by ISD user will be removed after delinking.</p>
7.	<p>Form GSTR-6 user has amended the same invoice/note in two periods and not submitted any of them.</p> <p>After delinking, which invoice/note amendment will be visible to him?</p>	<p>Invoice uploaded in M period will be available and same invoice uploaded in M+1 period will be removed.</p>