Manual > Furnishing Documents in Invoice Furnishing Facility (IFF) under QRMP Scheme

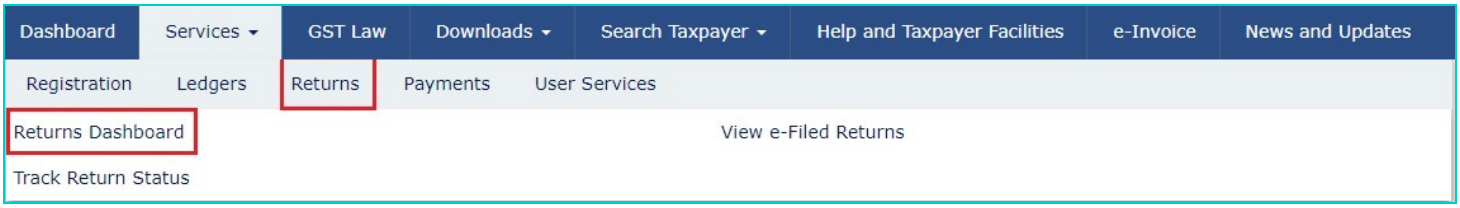
The Invoice Furnishing Facility (also called IFF) is an optional facility provided to taxpayers under QRMP Scheme, to file details of their outward supplies, for the first two months of a quarter (M1 and M2), to pass on the credit to their recipients. For the third month (M3) of the Quarter, the taxpayer is required to file the quarterly Form GSTR-1.

To file IFF for M1 or M2 of a quarter, perform following steps:

A. Login and Navigate to IFF page
B. Move the saved IFF data from the previous month to the current month
C. Enter Details in Various Tables
D. Generate Form IFF Summary
E. Preview IFF
F. Acknowledge and Submit Form IFF
F. File Form GSTR-1/ IFF with DSC/ EVC

A. Login and Navigate to IFF page

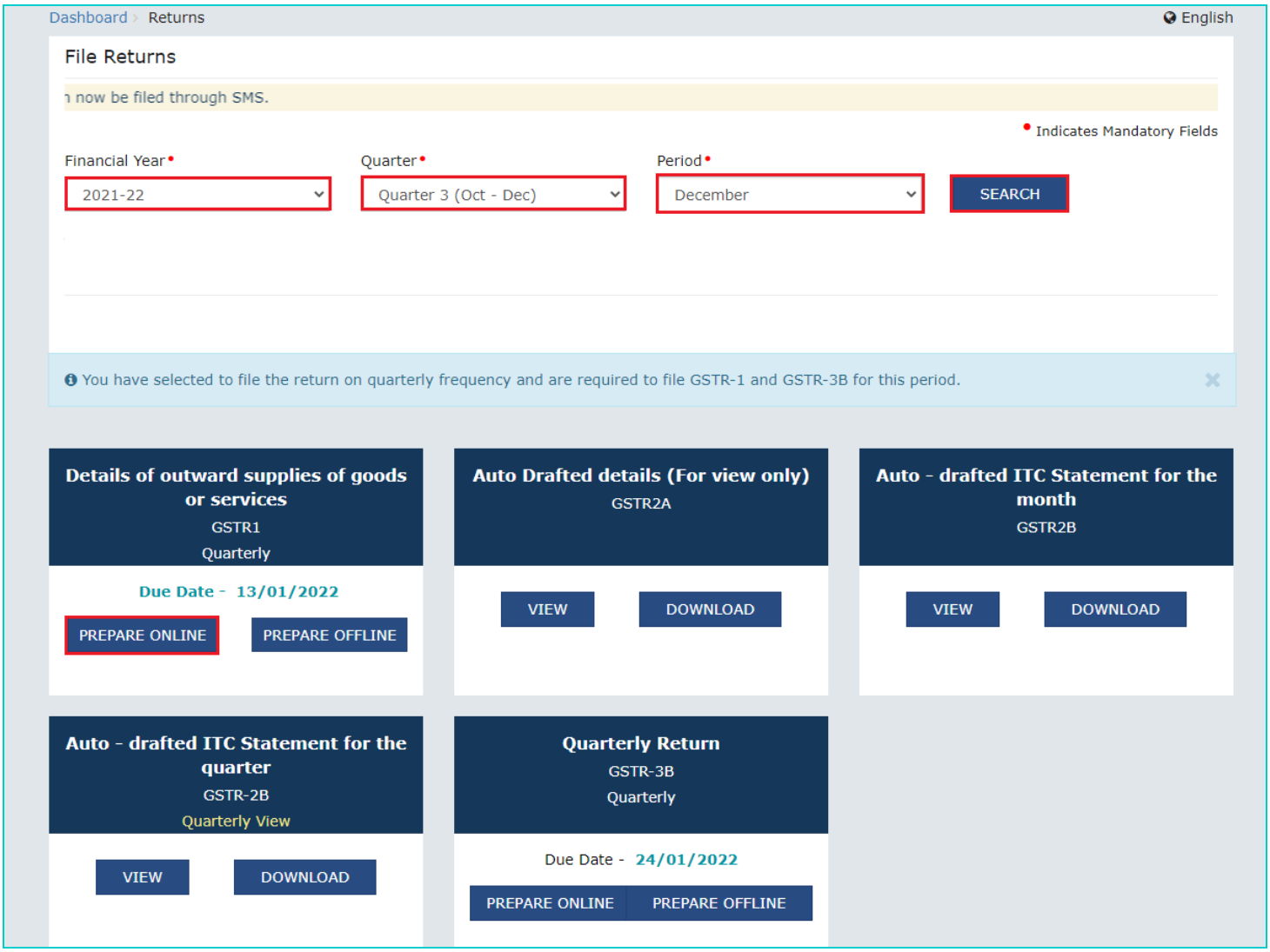
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Login to the GST Portal with valid credentials i.e. your user id and password. Click the **Services** > **Returns** > **Returns Dashboard** option.



2. The File Returns page is displayed. Select the **Financial Year, Quarter** & **Period (Month 1 or Month 2 of a quarter)** for which you want to file the IFF from the drop-down list and click the **SEARCH** button. In the **Invoice Furnishing Facility** tile, click the **PREPARE ONLINE** button if you want to prepare the return by making entries directly in the form, on the GST Portal.

Note:

- For third month (M3) period of a quarter, you can file Form GSTR-1.
- You can click the **PREPARE OFFLINE** button to upload the **JSON** file containing details of outward supplies using the Returns Offline Tool.



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B. Move the saved IFF data from the previous month to the current month

2.1 A new functionality of move / reset is provided to taxpayers under QRMP Scheme. If the taxpayer has saved some records in optional IFF (M1/M2) of a quarter and did not submit/ file the said IFF by the due date, then he/she will get an option in next period IFF (M2) or in quarterly GSTR-1 (M3) of the same quarter, to either move or reset the saved IFF records (M1/M2).

On click of PREPARE ONLINE button in M2 IFF or in M3 GSTR-1, you will get a pop-up message on your screen to either move or reset saved IFF records, if any from first month (M1) to second month (M2) IFF or from second month (M2) IFF to quarterly GSTR-1 (M3). Click YES to move the saved IFF data from the previous month to the current month. Click NO to delete the saved records in the previous month and add new data in the current month.

Note:

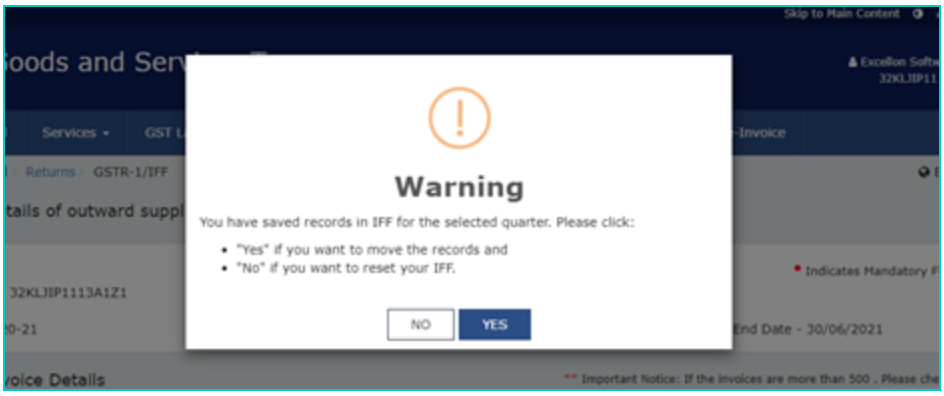
- If you are a taxpayer under QRMP scheme, you can Move or Reset first month (M1) saved IFF records in/ to second month (M2) IFF of the quarter, if the first month (M1) IFF is not filed by due date.
- Similarly, you can move or reset IFF records saved in first two months (M1 and M2) of a quarter in/ to the third month (M3) of the quarter.

- The saved IFF records in a month can be moved within a quarter only and not across quarters. The move functionality is available only for the saved records in first month (M1) and second month (M2) of a quarter.

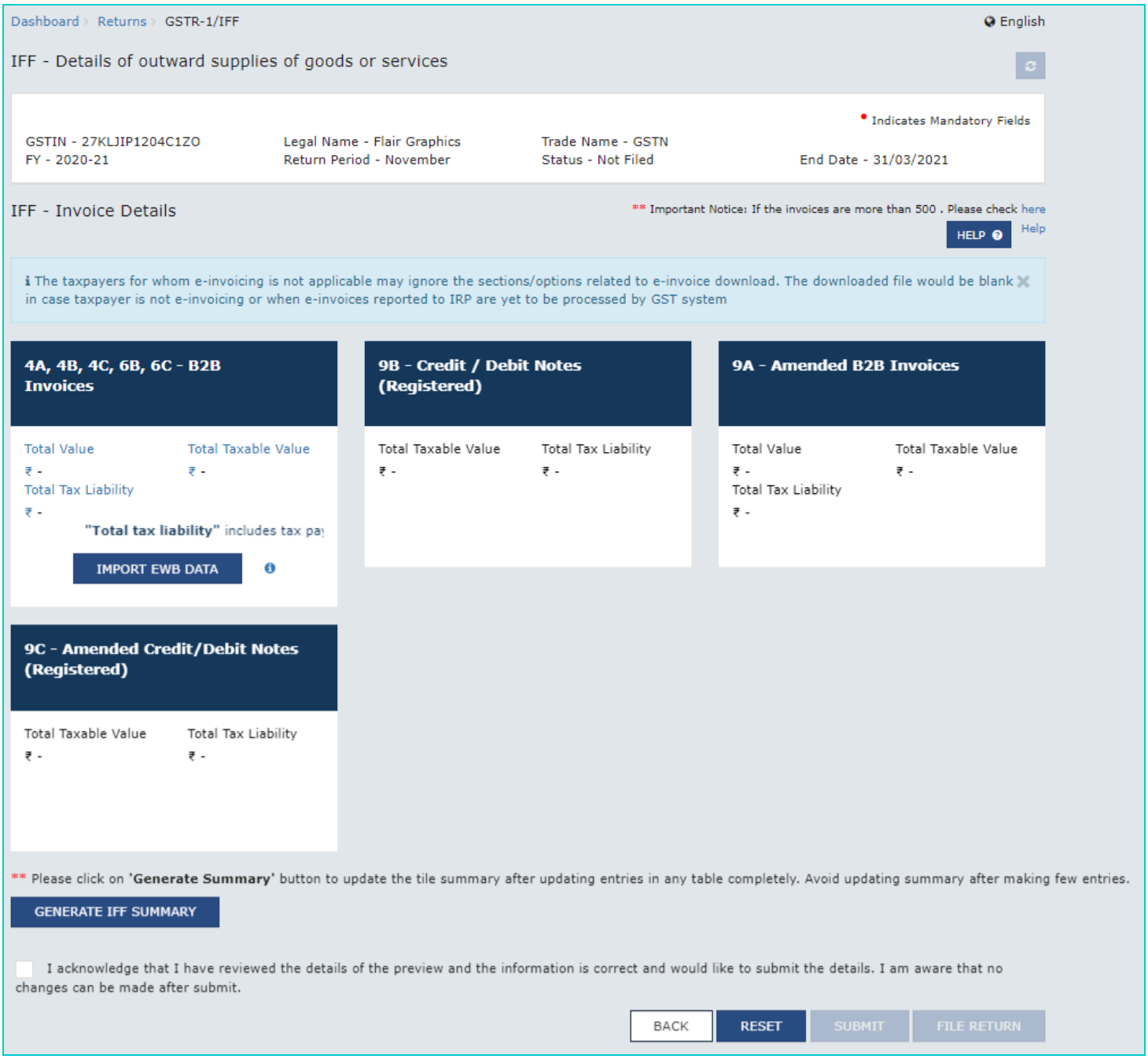
The above process is illustrated in the Table below:

Month	Period	Return Applicable	Due Date/Expiry Date	Status of Records	Whether Move Pop-Up Available	Number of records Post Movement
M1	April	IFF (Optional)	13th of M2 (May)	Saved 10 records from 1st of M1 (April) -13th of M2 (May)	NA	NA
M2	May	IFF (Optional)	13th of M3 (June)	Saved 5 records on 6th of M2 (May)	Move pop-up will not be available for taxpayer	NA
				Saved 5 records on 14th of M2 (May)	Move pop-up will be available for taxpayer:	Total 20 records will become available in M2 (May)
M3	June	Form GSTR-1	13th of M4 (July)	Saved 5 records on 6th of M3 (June)	Move pop-up will not be available for taxpayer	NA
				Saved 5 records on 14th of M3 (June)	Move pop-up will be available for taxpayer	Total 30 records will become available in M3 (June)

Note:
Move pop-up will not be available for taxpayer:
1. If M1/M2 IFF is already Submitted/Filed
2. If there are no records in M1/ M2 IFF



3. The **IFF – Invoice Details** page is displayed with relevant tables as part of IFF.



Go Back to Main Menu

C. Enter Details in Various Tables

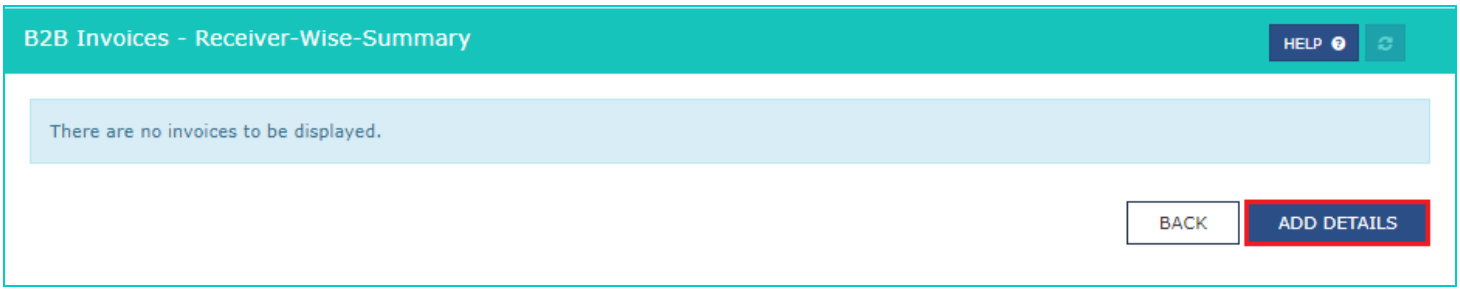
- 4.1 Table 4A, 4B, 4C, 6B, 6C - B2B Invoices: To add an invoice for taxable outwards supplies to a registered person
- 4.2 Table 9B - Credit / Debit Notes (Registered): To add details of credit or debit notes issued to the registered recipients
- 4.3 Table 9A - Amended B2B Invoice: To make amendments to details of outward supplies to a registered person for earlier tax periods
- 4.4 Table 9C - Amended Credit/ Debit Notes (Registered): To make amendments to details of credit or debit notes issued to the registered recipients for earlier tax periods

4.1 Table 4A, 4B, 4C, 6B, 6C - B2B Invoices

To add an invoice for taxable outwards supplies to a registered person, perform the following steps:

4.1.1 Click the **4A, 4B, 4C, 6B, 6C - B2B Invoices** tile to enter the invoice details for B2B transactions (goods/ services supplied to a registered taxpayer).
Note: You can also import the data from e-Way Bill (EWB) System by clicking on the **IMPORT EWB DATA** button. To view step-by-step instructions on how to do this, click here.

4.1.2 The **B2B Invoices – Receiver-Wise-Summary** page is displayed. Click the ADD DETAILS button to add a new invoice for any recipient.



4.1.3 The **B2B – Add Invoice** page is displayed. In the **Receiver GSTIN/UIN** field, enter the GSTIN or UIN of the receiver. Select the checkbox for **Deemed Exports** or **SEZ Supplies with payment** or S**EZ supplies without payment**, **Supply attract Reverse Charge**, **Inter-State Supplies attracting IGST** as applicable.
Note: In case, you select Type as an SEZ recipient for adding invoices in B2B and CDNR tiles and further select:

- SEZ Supplies with Payment: The system calculated IGST value gets displayed in the Integrated Tax field. In case you wish to change the IGST tax amount, you can make the changes. However, the total IGTS tax amount can not be zero if the record belongs to SEZWP category.
- SEZ Supplies without Payment: For any of the rates selected for taxable amount entered for items, the IGST tax amount and CESS amount fields will be disabled. You will be able to add values only in the Taxable amount field.

Note: Deemed export details can be provided for payment of IGST, CGST and SGST payments.
4.1.4 In the **Invoice No**., **Invoice Date** and **Total Invoice Value fields**, enter the Invoice number, date of the invoice and value of the total invoice.
Note:

• The GSTIN must be registered on the date of invoice.

• Once the GSTIN/UIN of the receiver is entered, Receiver Name, POS and Supply Type fields are auto populated based on the GSTIN/UIN of the receiver.

• The auto-populated POS is editable. Depending on selected POS, the supply type gets auto populated.

• The screen will expand downwards, and more fields will appear to enter line item details of the invoice.

• In case of UN Bodies, Embassies, Government Offices or Other Notified persons, you need to provide Unique Identification Number (UIN) of the recipient.

• An invoice number should be alphanumeric with allowable special characters (/ and -) and unique for a given Financial Year (FY).

• Invoice date cannot be a future date or a date prior to the date of registering with GST.

6. Select the **Supply attract Reverse Charge** checkbox, in case supply made to the taxpayer is covered under the reverse charge mechanism.

4.1.5 Select the checkbox provided **Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.

4.1.6 (a) **In case of Inter-State transaction**:

In case the Place of Supply (POS) is different from the state of the supplier, transaction becomes an Inter-State transaction. The fields for Integrated Tax will appear.

a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.

b) In the Cess field, enter the Cess amount.

Note: The amount of Tax in the respective field is auto populated, based on the value entered in Taxable Value field. However, the taxpayer can edit the tax amount. The CESS field is not auto populated and must be entered by the taxpayer.

Dashboard > Returns > GSTR-1/IFF > B2B English

B2B - Add Invoice

* Indicates Mandatory Fields

☐ Deemed Exports ☐ SEZ Supplies with payment ☐ SEZ Supplies without payment

☐ Supply attract Reverse Charge ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Receiver GSTIN/UIN*	Receiver Name*	Invoice No.*
26AFNPS4801FOZQ	GSTN	INV-IFF-01

Invoice Date*	POS*	Total Invoice Value (₹)*
15/11/2020	26-Dadra and Nagar Haveli and Daman	3,08,000.00

Supply Type

Inter-State

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Integrated Tax (₹)*	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	2,75,000.00	33,000.00	
18%			
28%			
40%			

BACK SAVE

4.1.6 (b) **In case of Intra-State transaction:**

In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction. The fields for Central Tax and State/UT Tax will appear.

a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.

b) In the Cess field, enter the Cess amount.

Note: The amount of Tax in the respective field is auto populated, based on the value entered in Taxable Value field. However, the taxpayer can edit the tax amount. The CESS field is not auto populated and must be entered by the taxpayer.

4.1.7 Click the **SAVE** button to save the invoice details.

Dashboard > Returns > GSTR-1/IFF > B2B English

B2B - Add Invoice

* Indicates Mandatory Fields

☐ Deemed Exports ☐ SEZ Supplies with payment ☐ SEZ Supplies without payment

☐ Supply attract Reverse Charge ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Receiver GSTIN/UIN * 27ABKPW5626R1ZK

Receiver Name * SURESH D WALUKAR

Invoice No. * INV-IFF-02

Invoice Date * 15/11/2020

POS * 27-Maharashtra

Total Invoice Value (₹) * 25,960.00

Supply Type Intra-State

Item details

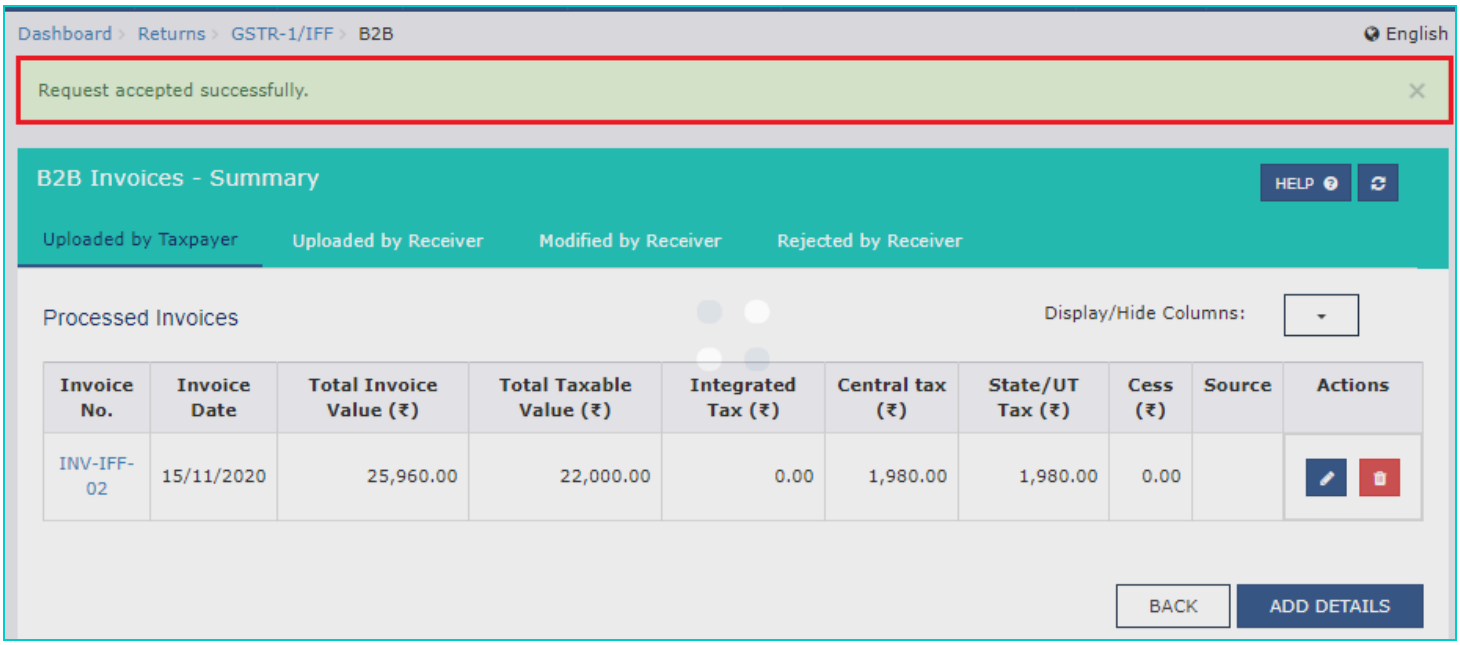
Rate (%)	Taxable value (₹) *	Amount of Tax		
		Central tax (₹) *	State/UT Tax (₹) *	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%				
18%	22,000.00	1,980.00	1,980.00	
28%				
40%				

BACK SAVE

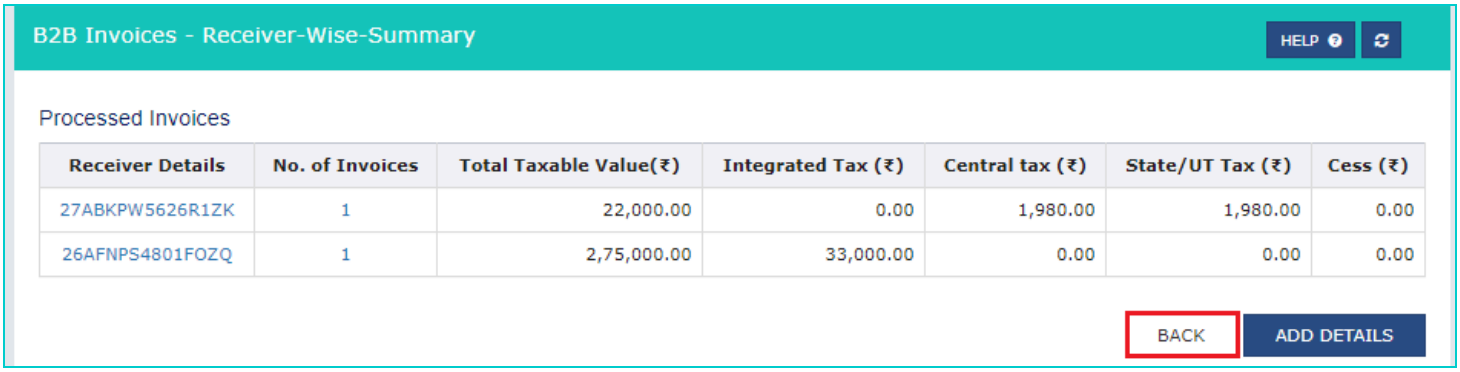
4.1.8 You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the Invoices - Receiver-Wise-Summary page.

Note:

- The status of the added invoice is Processed. Here, you can also edit/delete the added invoices (under Actions).
- All invoices saved/submitted/filed in IFF will flow to Form GSTR-2A of your recipient and upon filing IFF will reflect in Form GSTR-2B of your recipient.
- All the invoices that you have uploaded for a given tax period are displayed under the "Uploaded by Taxpayer" tab.



4.1.9 Here, you can view receiver wise summary of invoices. A taxpayer can add invoice of the particular receiver by clicking on their GSTIN and then clicking on the **ADD DETAILS** button at the bottom of the page. Click the **BACK** button to go back to the GSTR-1/ IFF page.



4.1.10 You will be directed to the Form GSTR-1/IFF landing page and the B2B Invoices tile in Form GSTR-1/IFF will reflect the number of invoices added along with Total Invoice Value, Total Taxable Value and Total Tax Liability after the summary is updated which is discussed in section Generate Form IFF Summary.

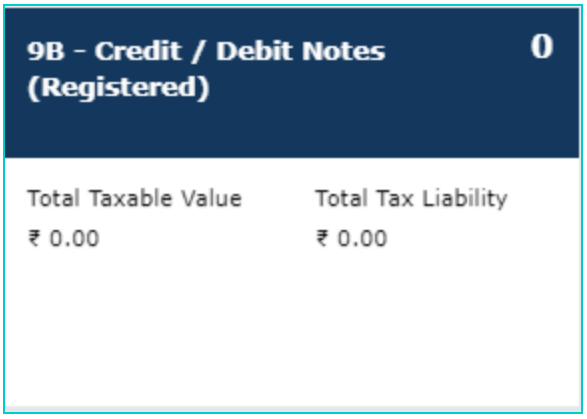
Note: In case the Total Taxable value in normal B2B and CDNR (Credit / Debit Notes (Registered)) tables of IFF exceeds the limit prescribed as per rules, an error message is displayed.

Go Back to Main Menu

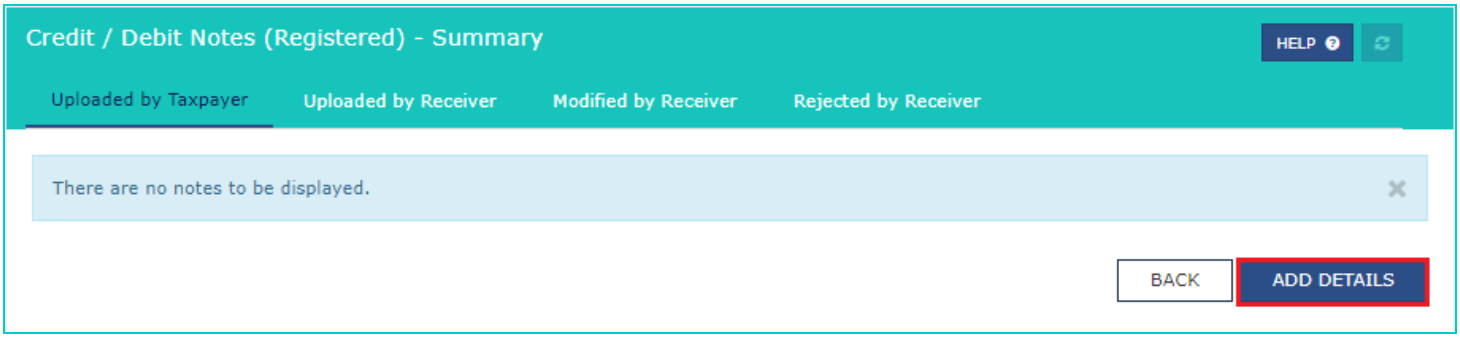
4.2 Table 9B - Credit / Debit Notes (Registered)

To add details of credit or debit notes for the registered user for previous/same period, perform the following steps:

4.2.1 Click the **9B - Credit / Debit Notes (Registered)** tile to enter the details of credit or debit notes issued to the registered recipients.



4.2.2 The **Credit/Debit Notes (Registered) - Summary** page is displayed. Click the **ADD DETAILS** button to add credit or debit note details.



4.2.3 The **Credit / Debit Notes (Registered) – Add Note** page is displayed. Select the checkbox provided **Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?**, in case supply is eligible to be taxed at a differential percentage of the existing rate of tax.

4.2.4 In the **Receiver GSTIN/UIN** field, enter the GSTIN/UIN of the receiver (registered taxpayer) to whom supply is made.

Note: The Receiver Name field is auto populated, when the user enters the GSTIN/UIN of the Receiver.

4.2.5 In the **Debit/Credit Note No**. field, enter the debit or credit note number.

Note: A Debit or Credit Note number should be unique for a given Financial Year (FY).

4.2.6 In the **Debit/Credit Note Date** field, enter the date on which the debit or credit Note was issued.

Note: The date should be before the end date of the tax period.

4.2.7 From the **Note Type** drop-down list, select whether the details added are for a Debit or Credit Note. In the **Note Value** field, enter the value of the note.

4.2.8 (a) **In case of Inter-State transaction**:

In case the Place of Supply (POS) is different from the state of the supplier, transaction becomes an Inter-State transaction. The fields for Integrated Tax will appear.

a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.

b) In the Cess field, enter the Cess amount.

Note: The amount of Tax in the respective field is auto populated, based on the value entered in Taxable Value field. However, the taxpayer can edit the tax amount. The CESS field is not auto populated and must be entered by the taxpayer.

Dashboard > Returns > GSTR-1/IFF > CDNR English

Credit/Debit Notes (Registered)- Add Note

• Indicates Mandatory Fields

☐ Deemed Exports ☐ SEZ Supplies with payment ☐ SEZ Supplies without payment

☐ Supply attract Reverse Charge ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Receiver GSTIN/UIN •	Receiver Name	Debit/Credit Note No. •
26AFNPS4801FOZQ	GSTN	DB-IFF-01
Debit/Credit Note Date •	**Note Type •**	**Note Value (₹) •**
24/11/2020	Credit	23,520.00
**POS • **	**Supply Type**	
26-Dadra and Nagar Haveli and Daman	Inter-State	

Item details

Rate (%)	Taxable value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	21,000.00	2,520.00	
18%			
28%			
40%			

BACK SAVE

4.2.8 (b) **In case of Intra-State transaction:**

In case the POS (place of supply) of the goods/ services is the same state as that of the supplier, the transaction is an Intra-State transaction. The fields for Central Tax and State/UT Tax will appear.

a) In the Taxable Value field against the rates, enter the taxable value of the goods or services.

b) In the Cess field, enter the Cess amount.

Note: The amount of Tax in the respective field is auto populated, based on the value entered in Taxable Value field. However, the taxpayer can edit the tax amount. The CESS field is not auto populated and must be entered by the taxpayer.

4.2.9 Click the **SAVE** button to save the invoice details.

Dashboard > Returns > GSTR-1/IFF > CDNR English

Credit/Debit Notes (Registered)- Add Note

• Indicates Mandatory Fields

☐ Deemed Exports ☐ SEZ Supplies with payment ☐ SEZ Supplies without payment

☐ Supply attract Reverse Charge ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Receiver GSTIN/UIN •	Receiver Name	Debit/Credit Note No. •
27ABKPW5626R1ZK	SURESH D WALUKAR	DB-IFF-02

Debit/Credit Note Date •	Note Type •	Note Value (₹) •
24/11/2020	Debit	43,070.00

POS •	Supply Type
27-Maharashtra	Intra-State

Item details

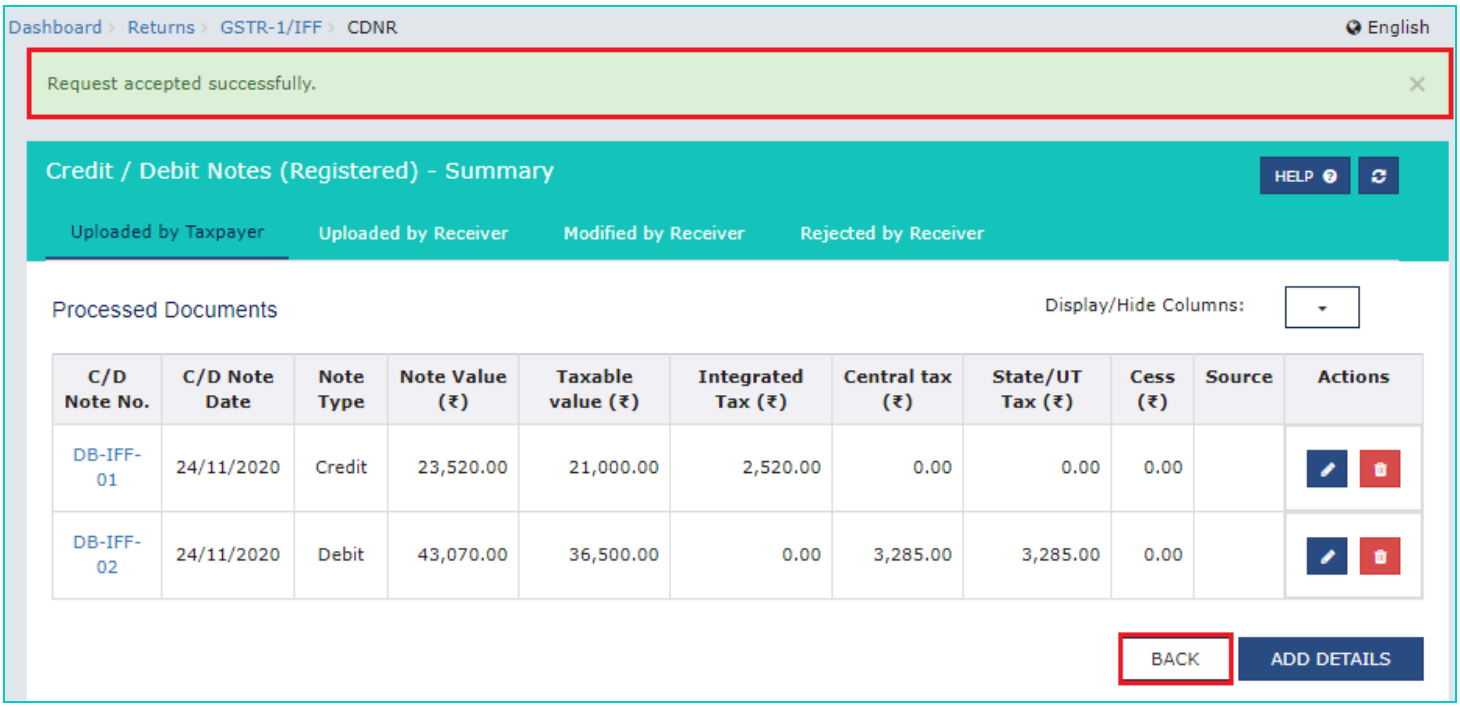
Rate (%)	Taxable value (₹) •	Amount of Tax		
		Central tax (₹) •	State/UT Tax (₹) •	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				
7.5%				
12%				
18%	36,500.00	3,285.00	3,285.00	
28%				
40%				

BACK SAVE

4.2.10 You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button to go back to the GSTR-1/ IFF page.

Note:

- The status of the added Credit and Debit Notice is Processed. Here, you can also edit/delete the added Credit and Debit Note (under Actions).
- **Uploaded by Taxpayer**: The "Uploaded by Taxpayer" tab shows all the debit/credit note that you have uploaded for a given tax period.



C/D Note No.	C/D Note Date	Note Type	Note Value (₹)	Taxable value (₹)	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)	Source	Actions
DB-IFF-01	24/11/2020	Credit	23,520.00	21,000.00	2,520.00	0.00	0.00	0.00		
DB-IFF-02	24/11/2020	Debit	43,070.00	36,500.00	0.00	3,285.00	3,285.00	0.00		

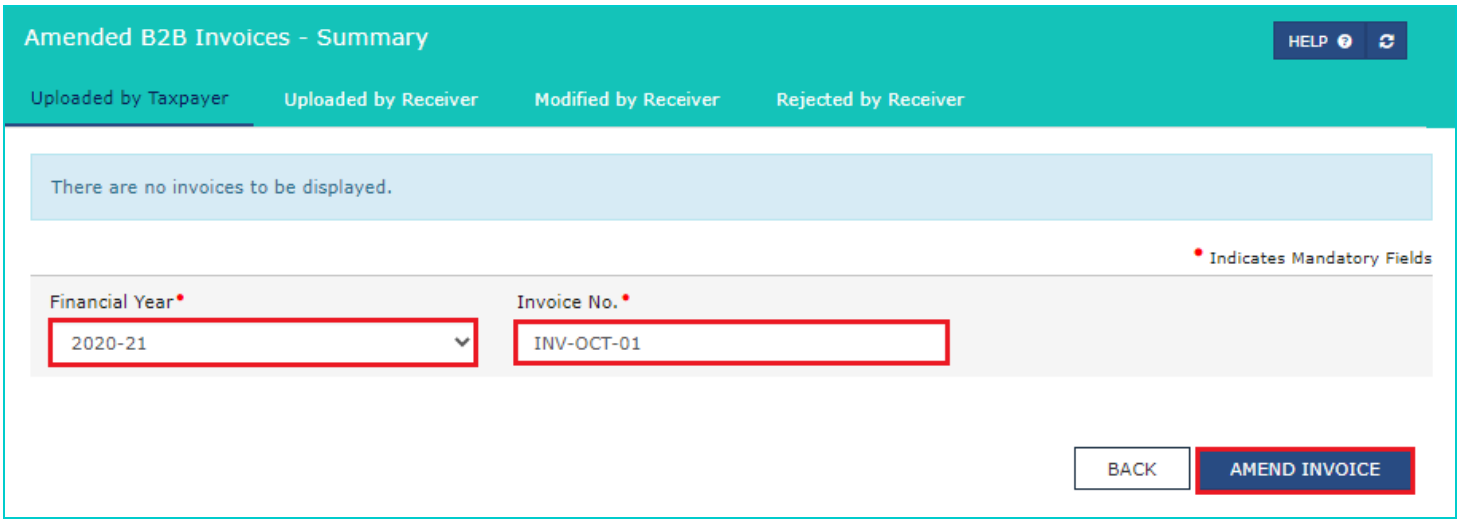
4.2.11 You will be directed to the GSTR-1/ IFF landing page and the **9B- Credit/ Debit Notes (Registered)** tile will reflect the number of credit/debit notes added along with taxable value and tax amount which will be the net of debit notes and credit notes after the summary is updated which is discussed in section Generate Form IFF Summary.
Note: In case the Total Taxable value in normal B2B and CDNR (Credit / Debit Notes (Registered)) tables of IFF exceeds the limit prescribed as per rules, an error message is displayed.

Go Back to Main Menu

4.3 Table 9A - Amended B2B Invoice

To make amendments to details of outward supplies to a registered person furnished in returns of earlier tax periods, perform the following steps:
4.3.1 Click the **9A - Amended B2B Invoice** tile.

4.3.2 Select the **Financial Year** from the drop-down list. In the **Invoice No. field**, enter the invoice number which you want to amend from earlier tax period. Click the **AMEND INVOICE** button.



4.3.3 Amended B2B - Amend Invoice page is displayed. In the **Revised Invoice No.** field, enter the revised invoice number for the previous invoice. Select the **Revised Date** using the calendar. Make amendments to the details like POS, Total Invoice Value, Taxable Value etc. as required. Click the **SAVE** button.

Dashboard > Returns > GSTR-1/IFF > B2BA English

Amended B2B - Amend Invoice

* Indicates Mandatory Fields

☐ Deemed Exports ☐ SEZ Supplies with payment ☐ SEZ Supplies without payment

☐ Supply attract Reverse Charge ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Receiver GSTIN/UIN *	Receiver Name *	Revised/Original Invoice No.
26AFNPS4801FOZQ	GSTN	INV-OCT-01

Revised/Original Invoice Date *	Revised Invoice No. *	Revised Date *
05/10/2020	INV-OCT-RV-01	25/10/2020

POS *	Total Invoice Value (₹) *	Supply Type
26-Dadra and Nagar Haveli and Daman ;	1,05,840.00	Inter-State

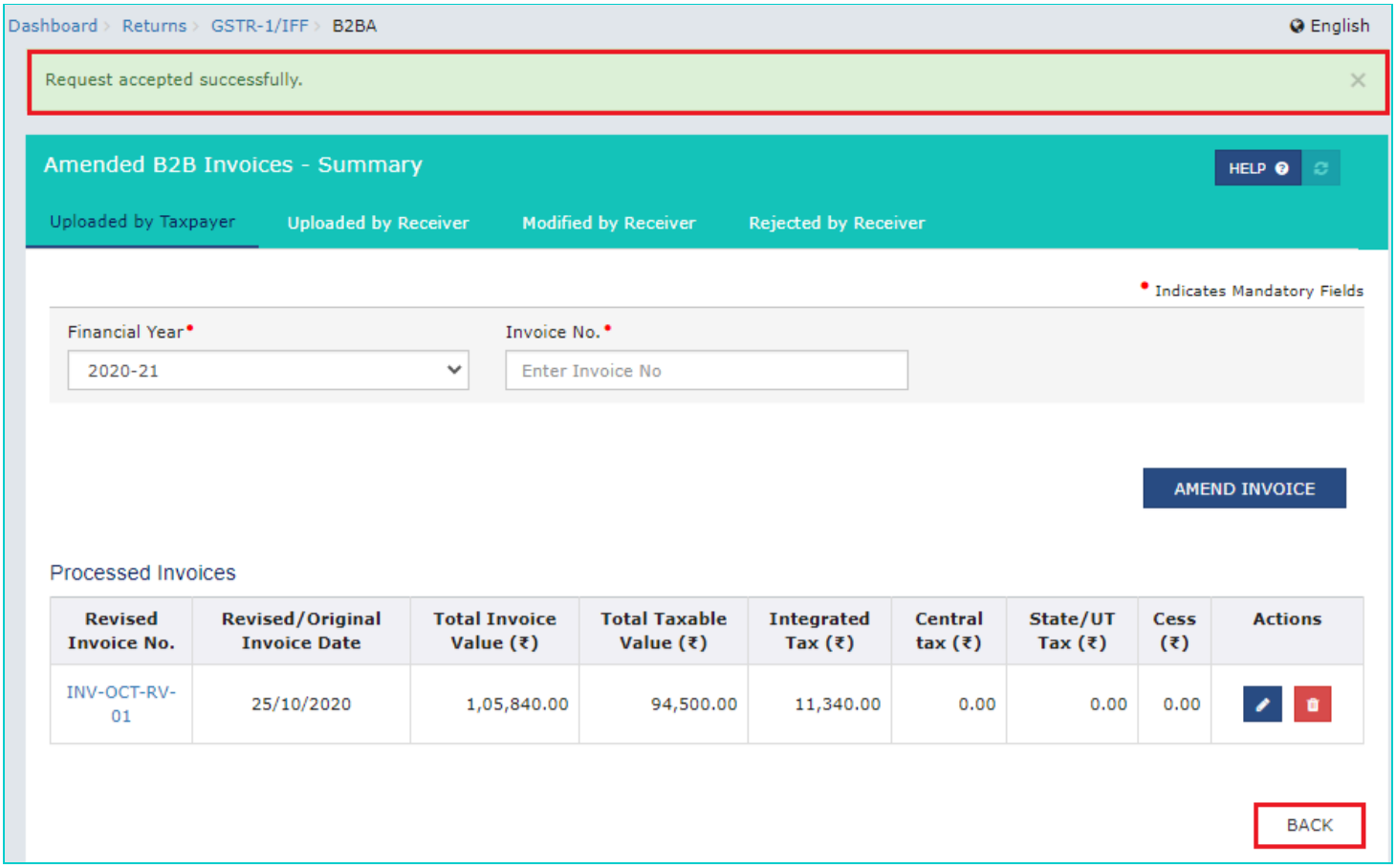
Item details

Rate (%)	Taxable value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	94,500.00	11,340.00	
18%			
28%			
40%			

BACK SAVE

4.3.4 You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button.

Note: The status of the added invoice is Processed. Here, you can also edit/delete the amended invoices (under Actions).



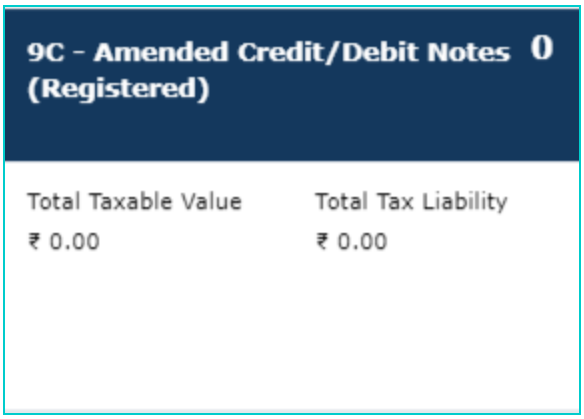
4.3.5 You will be directed to the GSTR-1/ IFF landing page and the **9A - Amended B2B Invoice** tile in Form GSTR-1/ IFF will reflect the number of such invoices amended along with Total Tax Liability. It should be noted that any change in tax amount/ tax rate due to amendment in Invoice details may lead to differential tax liability after the summary is updated which is discussed in section Generate Form IFF Summary.

Go Back to Main Menu

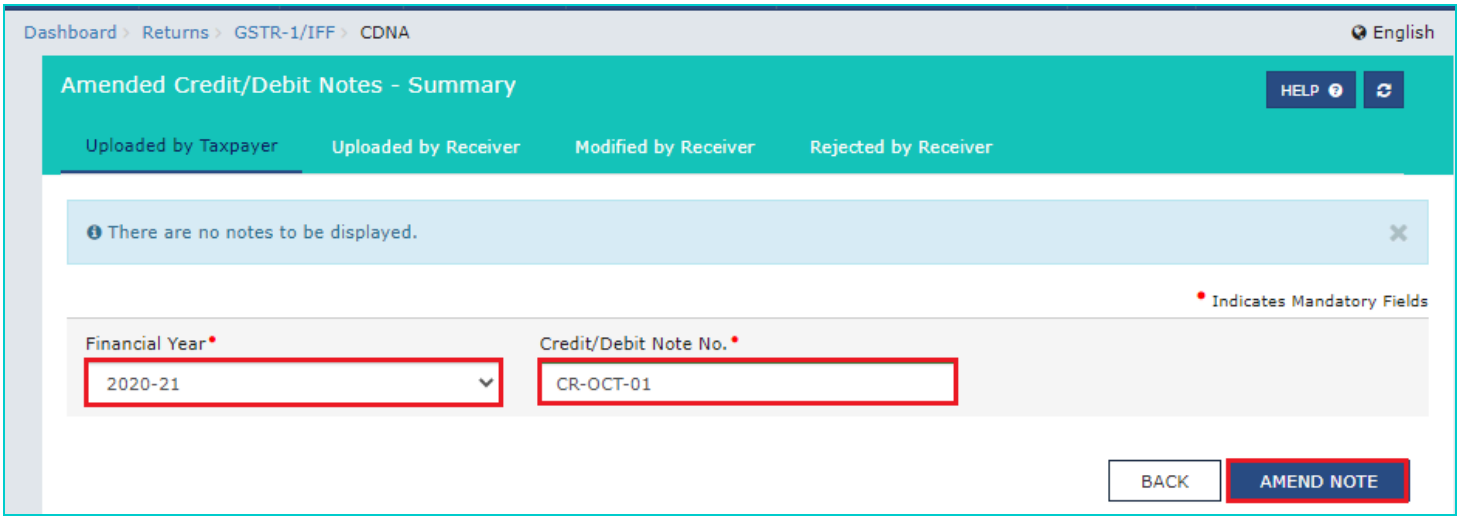
4.4 Table 9C - Amended Credit/ Debit Notes (Registered)

To make amendments to details of credit or debit notes issued to the registered recipients of earlier tax periods, perform the following steps:

4.4.1 Click the **9C - Amended Credit/ Debit Notes (Registered)** tile.



4.4.2 Select the **Financial Year** from the drop-down list. In the **Credit/Debit Note No**. field, enter the credit or debit number which you want to amend from earlier tax period. Click the **AMEND NOTE** button.



4.4.3 Credit/Debit Notes (Registered) page is displayed. In the **Revised Credit/ Debit Note No**. field, enter the revised credit or debit Note number. Select the **Revised Credit/ Debit Note Date** using the calendar. Make amendments to the details like POS, Note Type, Note Value, Taxable Value as required. Click the **SAVE** button.

Dashboard > Returns > GSTR-1/IFF > CDNA

English

Credit/Debit Notes (Registered)- Details

* Indicates Mandatory Fields

☐ Deemed Exports ☐ SEZ Supplies with payment ☐ SEZ Supplies without payment

☐ Supply attract Reverse Charge ☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Receiver GSTIN/UIN *	Receiver Name	Original Credit/Debit Note No. *
26AFNPS4801FOZQ	GSTN	CR-OCT-01
Original Credit/Debit Note Date *	**Revised Credit/Debit Note No. ***	**Revised Credit/Debit Note Date ***
30/10/2020	CR-OCT-RV-01	31/10/2020
Note Type *	**Note Value (₹) ***	**POS * **
Credit	23,520.00	26-Dadra and Nagar Haveli and Daman
Supply Type		
Inter-State		

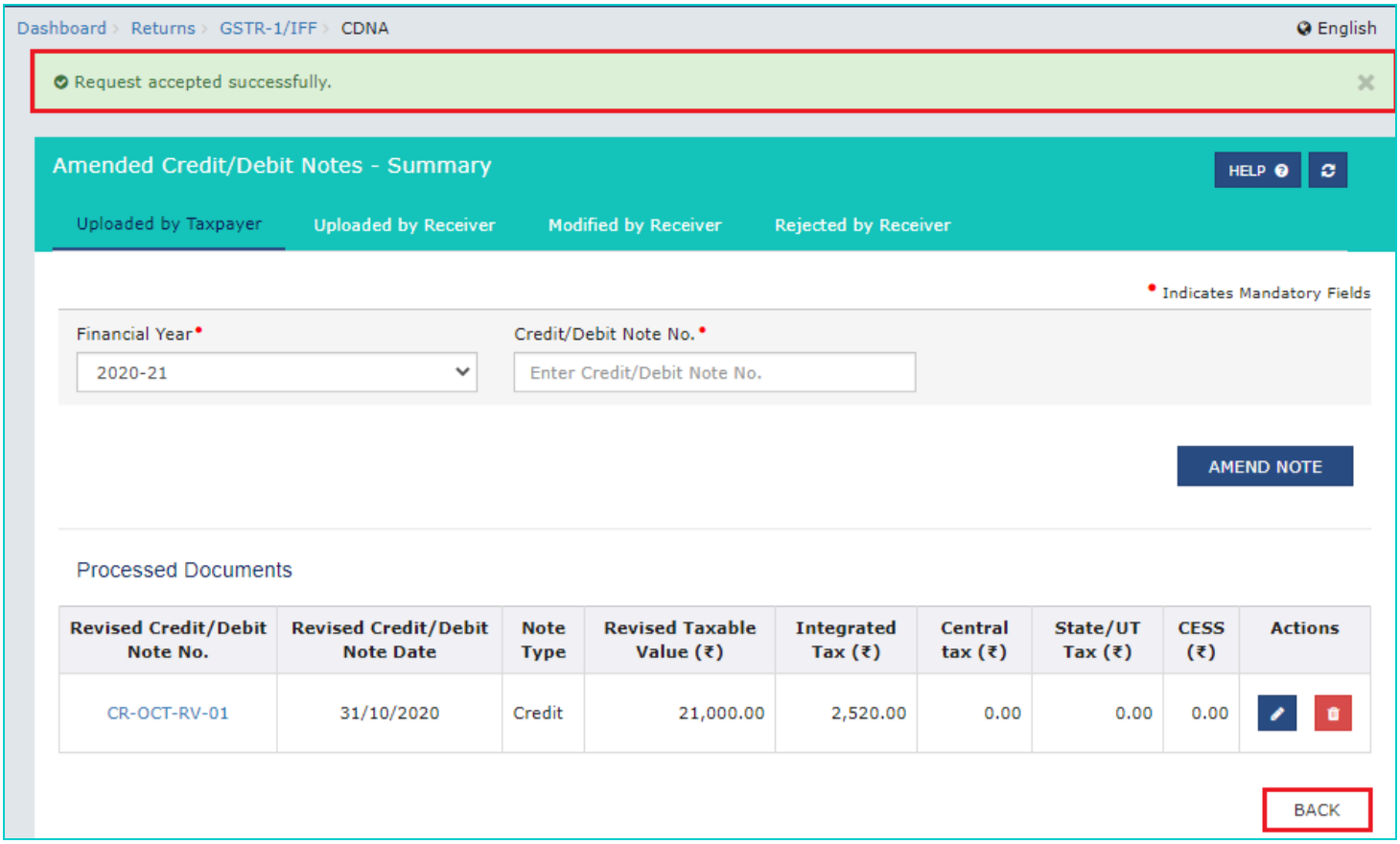
Item details

Rate (%)	Taxable value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	Cess (₹)
0%			
0.1%			
0.25%			
1%			
1.5%			
3%			
5%			
7.5%			
12%	21,000.00	2,520.00	
18%			
28%			
40%			

BACK SAVE

4.4.4 You will be directed to the previous page and a message is displayed that Request accepted successfully. Click the **BACK** button.

Note: The status of the added invoice is Processed. Here, you can also edit/delete the amended invoices (under Actions).



4.4.5 You will be directed to the GSTR-1/ IFF landing page and the **9C - Amended Credit/ Debit Notes (Registered)** tile in Form GSTR-1/ IFF will reflect the number of such notes amended along with Taxable value and Tax amount which will be the differential amount (net of amended debit notes – amended credit notes) after the summary is updated which is discussed in section Generate Form IFF Summary.

Note: Filing IFF for M1 and M2 of a quarter is an optional activity. However, it is mandatory to file Form GSTR-1 for M3 of the quarter.

Go Back to Main Menu

D. Generate Form IFF Summary

5. Scroll down to the bottom of the IFF – Details of outward supplies of goods or services page and click the GENERATE IFF SUMMARY button, to update the tile summary after updating entries in any (or all) the tables.

Note: To delete the saved details of all the tables at one go, click the RESET button. You can delete data only if Form IFF is in save stage (and not if Form IFF is either in submitted or filed stage). You can avoid updating summary after making only few entries in the tiles.

Dashboard > Returns > GSTR-1/IFF

English

IFF - Details of outward supplies of goods or services

* Indicates Mandatory Fields

GSTIN - 27KLJIP1204C1ZO
FY - 2020-21

Legal Name - Flair Graphics
Return Period - November

Trade Name - GSTN
Status - Not Filed

End Date - 31/03/2021

IFF - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check here

HELP Help

ℹ The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

4A, 4B, 4C, 6B, 6C - B2B Invoices

Total Value
₹ -

Total Taxable Value
₹ -

Total Tax Liability
₹ -

"Total tax liability" includes tax pay

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)

Total Taxable Value
₹ -

Total Tax Liability
₹ -

9A - Amended B2B Invoices

Total Value
₹ -

Total Taxable Value
₹ -

Total Tax Liability
₹ -

9C - Amended Credit/Debit Notes (Registered)

Total Taxable Value
₹ -

Total Tax Liability
₹ -

** Please click on **'Generate Summary'** button to update the tile summary after updating entries in any table completely. Avoid updating summary after making few entries.

GENERATE IFF SUMMARY

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK | RESET | SUBMIT | FILE RETURN

6. After the summary generation is initiated, you will notice the message to check after one minute.

Dashboard > Returns > GSTR-1/IFF

English

IFF - Details of outward supplies of goods or services

• Indicates Mandatory Fields

GSTIN - 27KLJIP1204C1ZO
FY - 2020-21

Legal Name - Flair Graphics
Return Period - November

Trade Name - GSTN
Status - Not Filed

End Date - 31/03/2021

Generate IFF Summary process is initiated, Please recheck after one minute

IFF - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check here

HELP Help

The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

4A, 4B, 4C, 6B, 6C - B2B Invoices

Total Value
₹ -

Total Taxable Value
₹ -

Total Tax Liability
₹ -

be computed on filing of GSTR-3.

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)

Total Taxable Value
₹ -

Total Tax Liability
₹ -

9A - Amended B2B Invoices

Total Value
₹ -

Total Taxable Value
₹ -

Total Tax Liability
₹ -

9C - Amended Credit/Debit Notes (Registered)

Total Taxable Value
₹ -

Total Tax Liability
₹ -

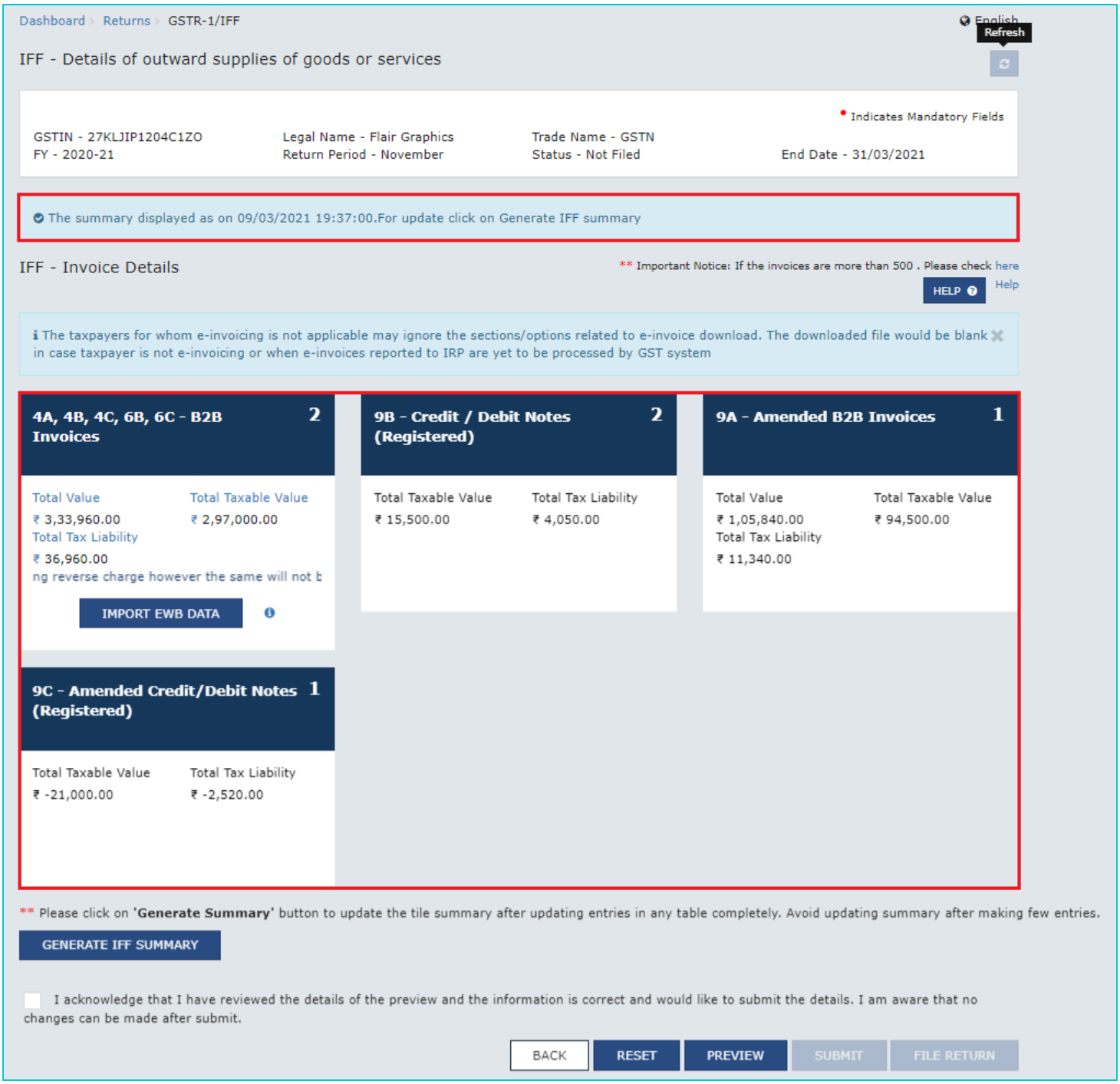
** Please click on **'Generate Summary'** button to update the tile summary after updating entries in any table completely. Avoid updating summary after making few entries.

GENERATE IFF SUMMARY

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK | RESET | SUBMIT | FILE RETURN

7. After the summary is generated, you will notice a success message on top of the page.



Note:

- The summary is generated by the GST Portal automatically at an interval of every <30 minutes>.
- In case you want to see the summary immediately after you have added the invoices, you can also generate the summary by clicking the GENERATE IFF SUMMARY button. However, summary can be generated only at interval of 10 minutes. In case you attempt to generate summary, before expiry of 10 minutes from previous attempt, you will notice an error message on top of the page.

Go Back to Main Menu

E. Preview IFF

8. Once you have generated the IFF Summary to added invoices, click the **PREVIEW** button. This button will download the draft Summary page of your Form GSTR-1/ IFF for your review. It is recommended that you download this Summary page and review the summary of entries made in different sections before submitting IFF. The PDF file generated would bear watermark of draft as the details are yet to be submitted.

Dashboard > Returns > GSTR-1/IFF

English

Refresh

IFF - Details of outward supplies of goods or services

* Indicates Mandatory Fields

GSTIN - 27KLJIP1204C1ZO
FY - 2020-21

Legal Name - Flair Graphics
Return Period - November

Trade Name - GSTN
Status - Not Filed

End Date - 31/03/2021

The summary displayed as on 09/03/2021 19:37:00.For update click on Generate IFF summary

IFF - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check here

HELP Help

The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

4A, 4B, 4C, 6B, 6C - B2B Invoices 2

Total Value
₹ 3,33,960.00

Total Taxable Value
₹ 2,97,000.00

Total Tax Liability
₹ 36,960.00

ng reverse charge however the same will not b

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered) 2

Total Taxable Value
₹ 15,500.00

Total Tax Liability
₹ 4,050.00

9A - Amended B2B Invoices 1

Total Value
₹ 1,05,840.00

Total Taxable Value
₹ 94,500.00

Total Tax Liability
₹ 11,340.00

9C - Amended Credit/Debit Notes (Registered) 1

Total Taxable Value
₹ -21,000.00

Total Tax Liability
₹ -2,520.00

** Please click on **'Generate Summary'** button to update the tile summary after updating entries in any table completely. Avoid updating summary after making few entries.

GENERATE IFF SUMMARY

I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK | RESET | PREVIEW | SUBMIT | FILE RETURN

9. Draft Form IFF is downloaded in pdf format.

Invoice Furnishing Facility (IFF)

[See rule 59(1)]

Details of outward supplies of goods or services

Year	2020-21
Period	November

1. GSTIN	27KLJIP1204C1ZO
2(a) Legal name of the registered person	Flair Graphics
2(b) Trade name, if any	GSTN
2(c) ARN	-
2(d) ARN date	-

4A, 4B, 4C, 6B, 6C - B2B Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
2	333960	297000	33000	1980	1980	0

9B - Credit/Debit Notes (Registered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
2	19550	15500	-2520	3285	3285	0

9A - Amended B2B Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	105840	94500	11340	0	0	0

9C - Amended Credit/Debit Notes (Registered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	-23520	-21000	-2520	0	0	0

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date:

Signature
Name of Authorized Signatory

Designation / Status

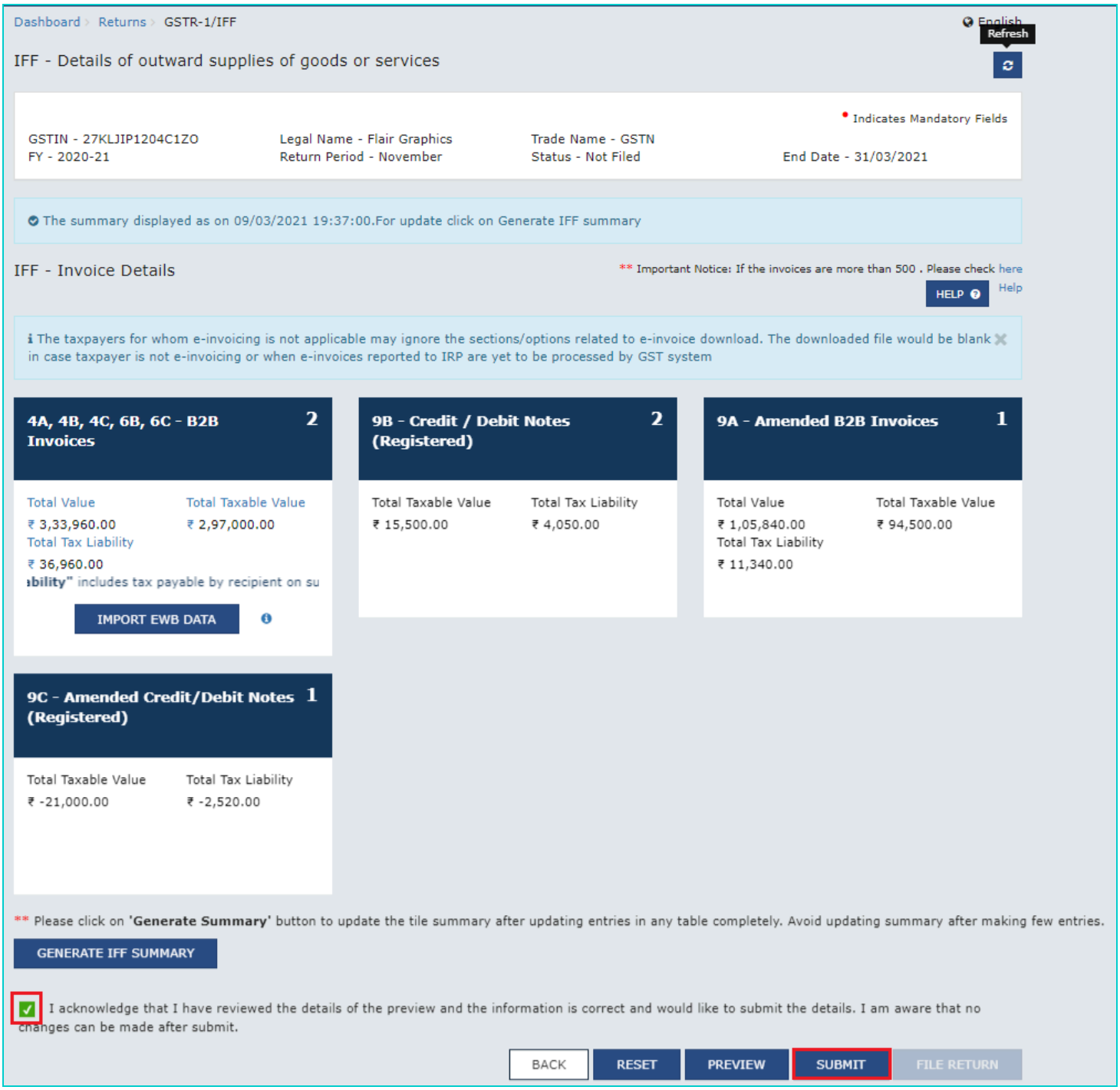
DRAFT

Go Back to Main Menu

F. Acknowledge and Submit IFF

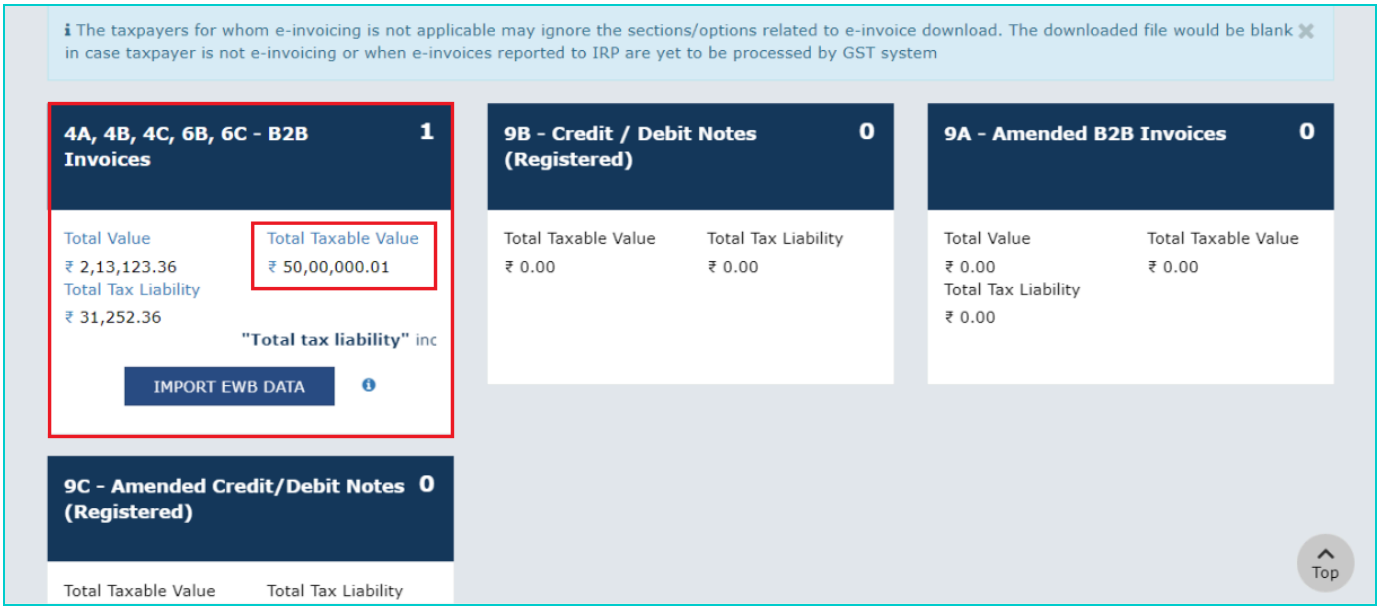
10. Select the acknowledgement checkbox stating that you have reviewed the details of preview and the information furnished is correct and are aware that no changes can be made after submitting the form. Once you click the acknowledgement, the **SUBMIT** button will get enabled. Click the **SUBMIT** button in the landing page to submit Form GSTR-1/ IFF.

Note: The submit button will freeze the invoices uploaded in the Form GSTR-1/ IFF for that particular month. You will be not able to upload any further invoices for that month. In case you have missed adding any invoice, you can upload those invoices in the next month.

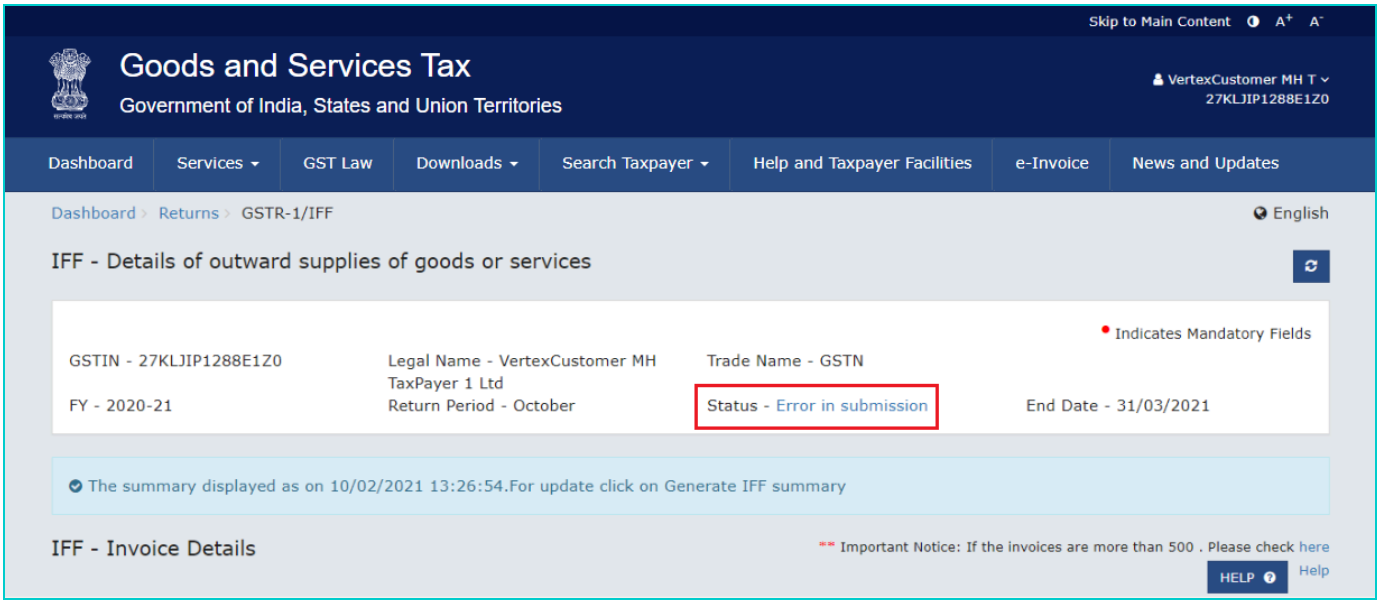


Note:

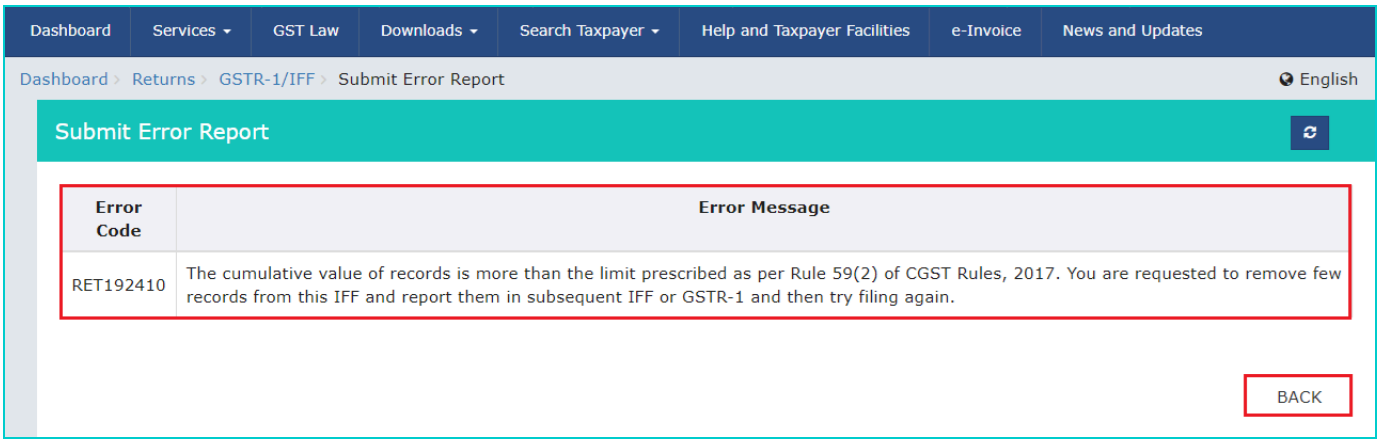
- In case the Total Taxable value in normal B2B and CDNR (Credit / Debit Notes (Registered)) tables of IFF exceeds the limit prescribed as per rules, an error message is displayed. The screenshot below shows value in normal B2B exceeds the limit prescribed as per rules.



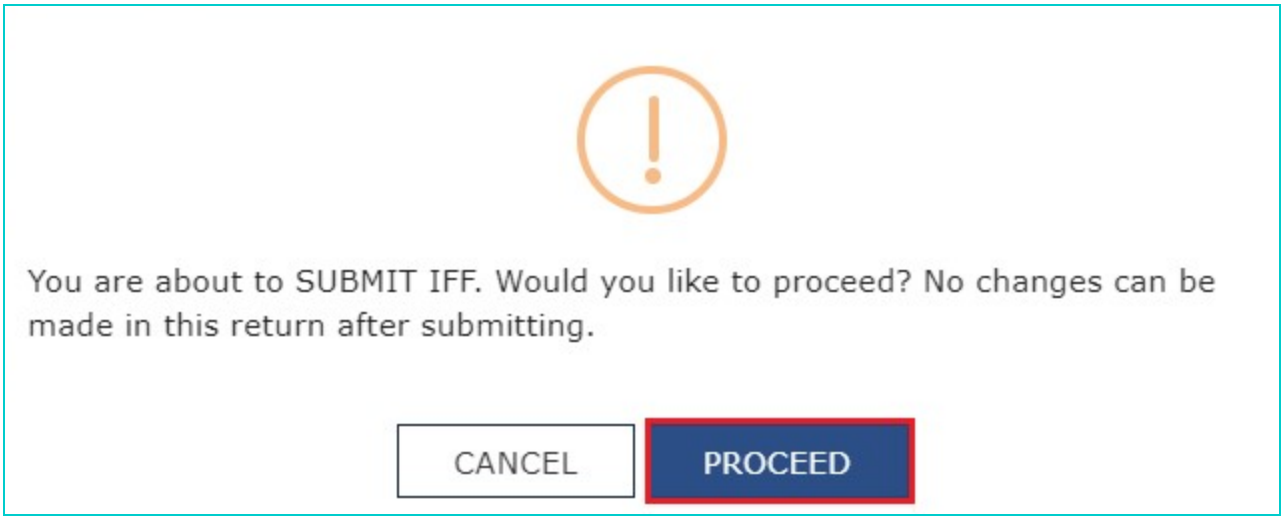
- On submission of IFF with amount more than the limit prescribed as per rules, the status is changed to Error in Submission as shown in the screen shot below



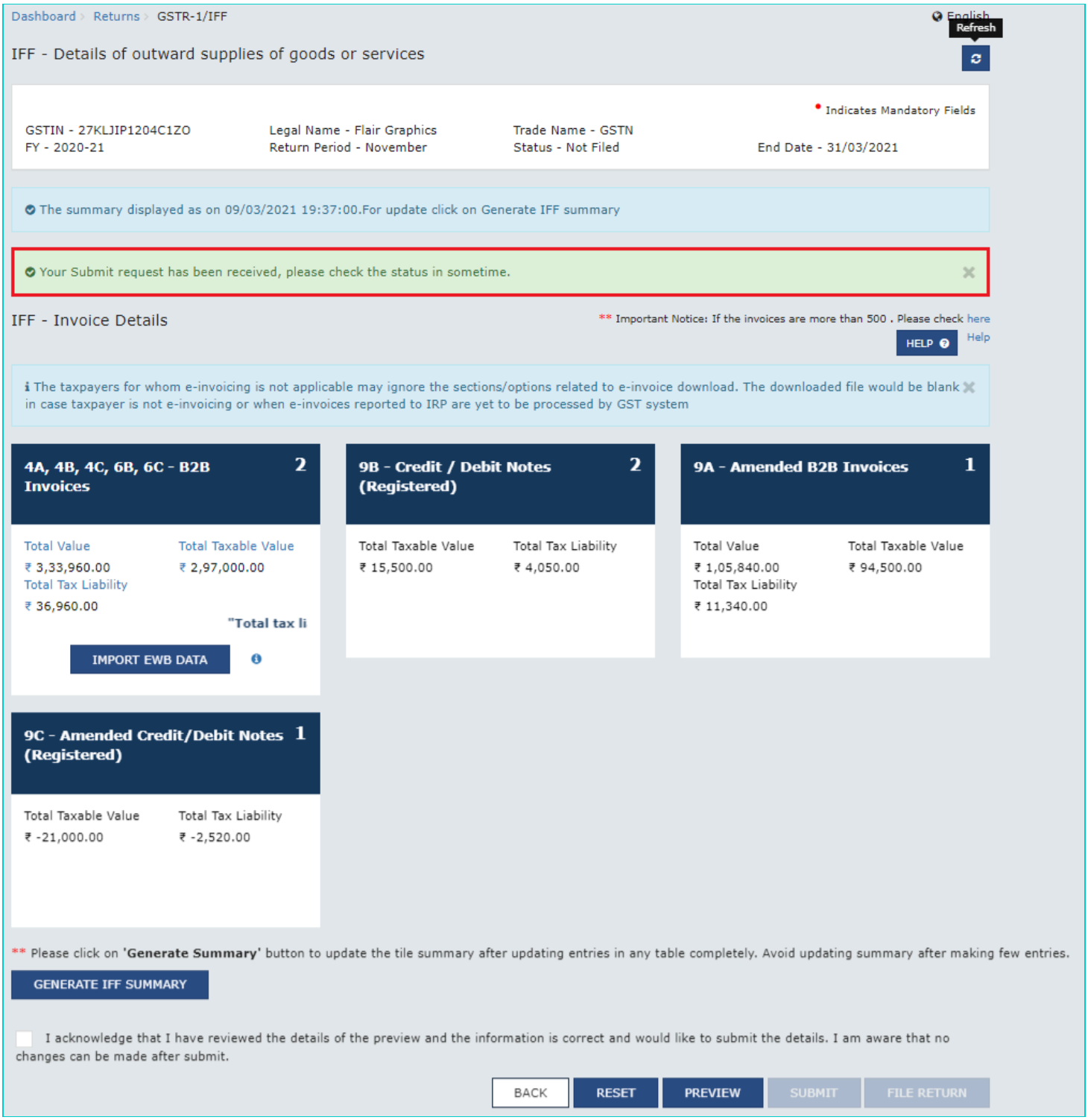
- Clicking the Error in submission link, the following message is displayed. The Error in submission implies that the Cumulative value of all records reported in this month IFF must be within the limit prescribed as per rules. As the prescribed value to be able to file Form IFF should be less than or equal to the limit prescribed as per rules, the system is not allowing you to file the return. To fix the error and submit the form successfully, click BACK and remove few records from this IFF and report them in subsequent IFF or Form GSTR-1 and then try filing this month IFF again.



11. Click the **PROCEED** button.



12. A success message is displayed that request has been submitted successfully.



13. Refresh the page and the status of Form GSTR-1/ IFF changes to Submitted after the submission of Form GSTR-1/ IFF. Click the **PREVIEW** button again at the bottom of the page, to download the submitted Form GSTR-1/ IFF in PDF format.

Dashboard > Returns > GSTR-1/IFF

English

Refresh

IFF - Details of outward supplies of goods or services

• Indicates Mandatory Fields

GSTIN - 27KLJIP1204C1ZO
FY - 2020-21

Legal Name - Flair Graphics
Return Period - November

Trade Name - GSTN
Status - Submitted

End Date - 31/03/2021

IFF - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check here

HELP Help

ℹ The taxpayers for whom e-invoicing is not applicable may ignore the sections/options related to e-invoice download. The downloaded file would be blank in case taxpayer is not e-invoicing or when e-invoices reported to IRP are yet to be processed by GST system

4A, 4B, 4C, 6B, 6C - B2B Invoices 2

Total Value
₹ 3,33,960.00

Total Taxable Value
₹ 2,97,000.00

Total Tax Liability
₹ 36,960.00

e will not be part of actual liability to be compu

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered) 2

Total Taxable Value
₹ 15,500.00

Total Tax Liability
₹ 4,050.00

9A - Amended B2B Invoices 1

Total Value
₹ 1,05,840.00

Total Taxable Value
₹ 94,500.00

Total Tax Liability
₹ 11,340.00

9C - Amended Credit/Debit Notes (Registered) 1

Total Taxable Value
₹ -21,000.00

Total Tax Liability
₹ -2,520.00

** Please click on **'Generate Summary'** button to update the tile summary after updating entries in any table completely. Avoid updating summary after making few entries.

GENERATE IFF SUMMARY

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

BACK | RESET | PREVIEW | SUBMIT | FILE RETURN

14. The PDF file generated would now bear watermark of final.

Invoice Furnishing Facility (IFF)

[See rule 59(1)]

Details of outward supplies of goods or services

Year	2020-21
Period	November

1. GSTIN	27KLJIP1204C1ZO
2(a) Legal name of the registered person	Flair Graphics
2(b) Trade name, if any	GSTN
2(c) ARN	AA2711200001380
2(d) ARN date	09/03/2021

4A, 4B, 4C, 6B, 6C - B2B Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
2	333960	297000	33000	1980	1980	0

9B - Credit/Debit Notes (Registered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
2	19550	15500	-2520	3285	3285	0

9A - Amended B2B Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	105840	94500	11340	0	0	0

9C - Amended Credit/Debit Notes (Registered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
1	-23520	-21000	-2520	0	0	0

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Date: 09/03/2021

Signature
Name of Authorized Signatory
ANGAD ARORA

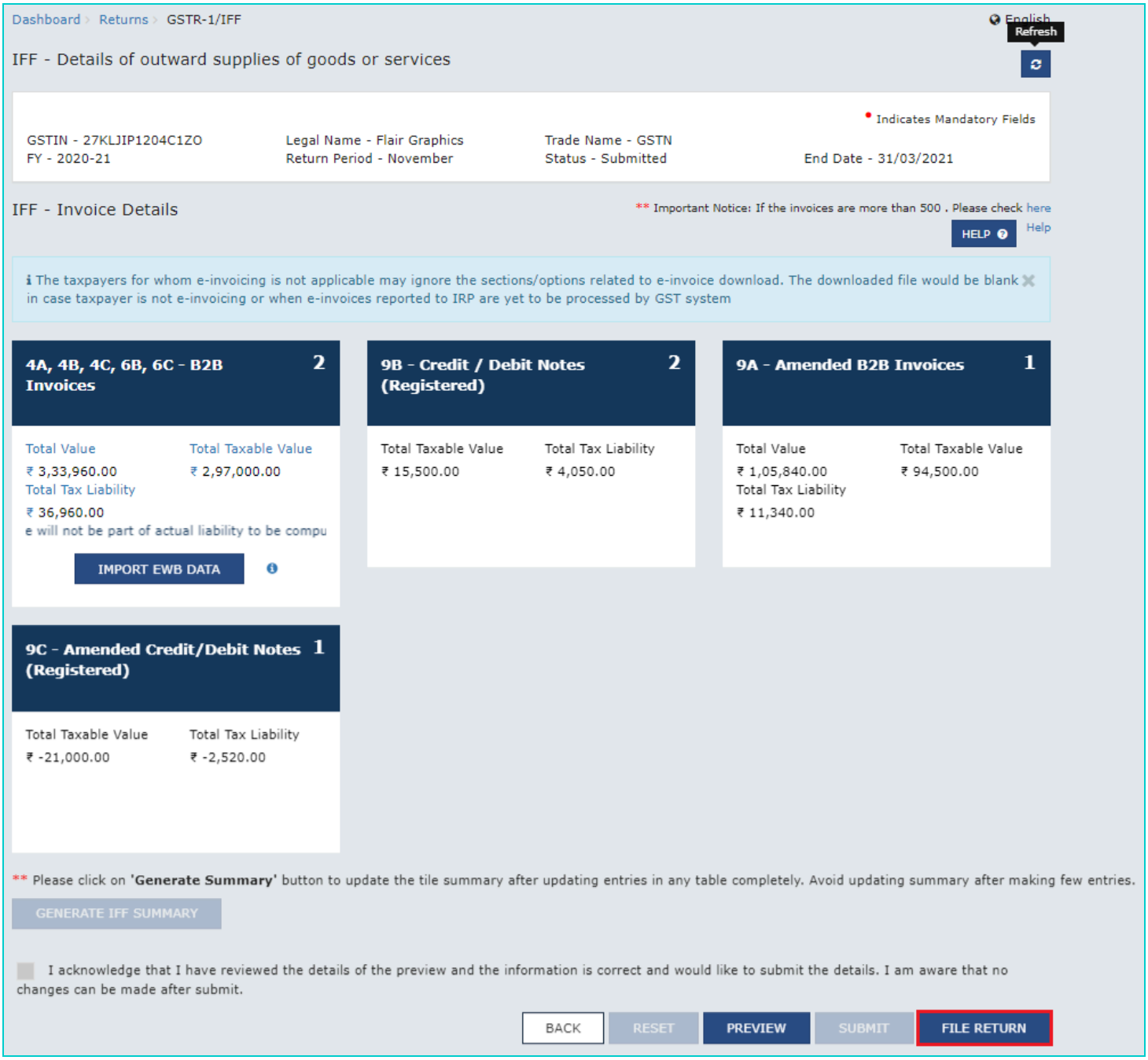
Designation / Status
CA

FINAL

Go Back to Main Menu

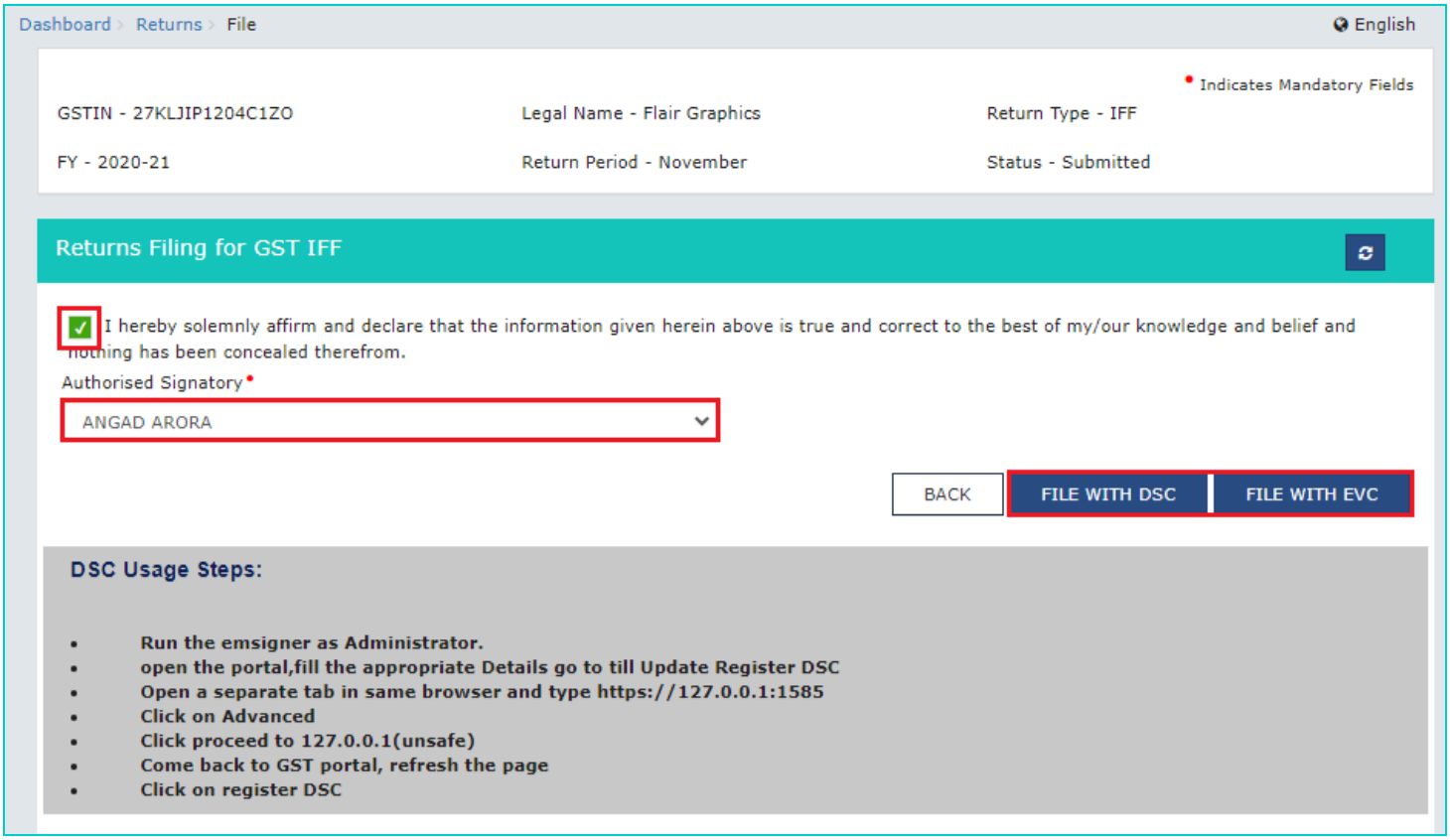
G. File Form GSTR-1/ IFF with DSC/ EVC

15. Click the **FILE RETURN** button.



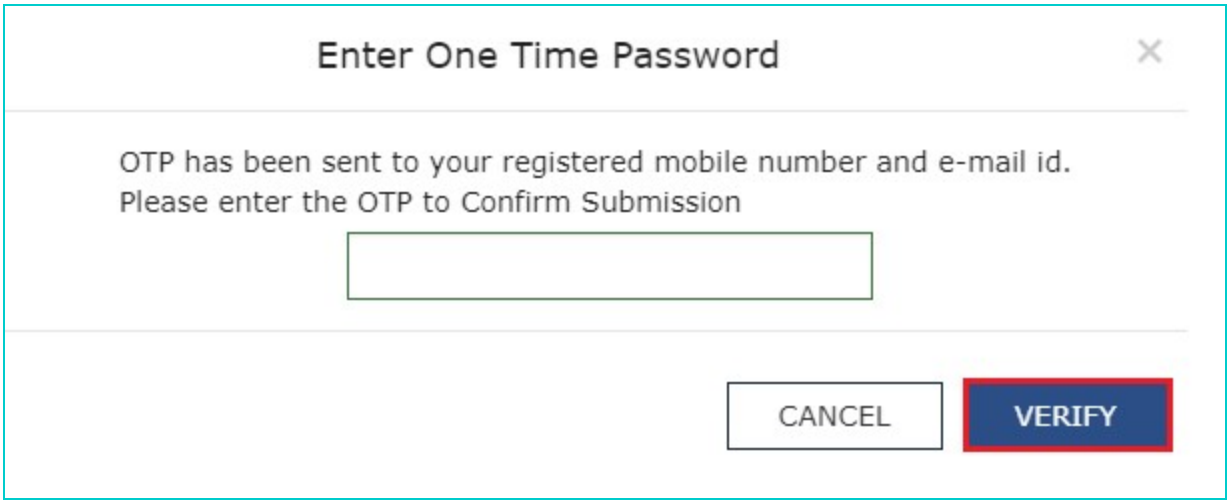
16. The Returns Filing for GSTR1/ IFF page is displayed. Select the Declaration checkbox. In the Authorised Signatory drop-down list, select the authorized signatory. This will enable the two buttons - FILE WITH DSC or FILE WITH EVC. Click the FILE WITH DSC or FILE WITH EVC button to file IFF.

Note: On filing of IFF, notification through e-mail and SMS is sent to the Authorized Signatory.



17 (a) **FILE WITH DSC**: Click the **PROCEED** button. Select the certificate and click the **SIGN** button.

17 (b) **FILE WITH EVC**: Enter the **OTP** sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.



18. The success message is displayed and ARN is displayed. Status of the Form GSTR-1/ IFF changes to "**Filed**".

Dashboard > Returns > File

English

IFF of GSTIN - 27KLJIP1204C1ZO for the Return Period - 'November - 2020-21 has been successfully filed. The Acknowledgment Reference Number is **AA2711200001380**. The IFF can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns. This message is sent to your registered Email ID and Mobile Number.

* Indicates Mandatory Fields

GSTIN - 27KLJIP1204C1ZO	Legal Name - Flair Graphics	Return Type - IFF
FY - 2020-21	Return Period - November	Status - Filed

Returns Filing for GST IFF

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory*

ANGAD ARORA

BACK | FILE WITH DSC | FILE WITH EVC

DSC Usage Steps:

- **Run the emsigner as Administrator.**
- **open the portal,fill the appropriate Details go to till Update Register DSC**
- **Open a separate tab in same browser and type https://127.0.0.1:1585**
- **Click on Advanced**
- **Click proceed to 127.0.0.1(unsafe)**
- **Come back to GST portal, refresh the page**
- **Click on register DSC**

Go Back to Main Menu