

## **Advisory on auto-population of e-invoice details into GSTR-1**

1. Certain notified taxpayers have to prepare and issue their invoices by obtaining Invoice Reference Number (IRN) from Invoice Registration Portal (IRP) (*commonly referred as 'e-invoices'*).
2. Upon successful generation of IRN, details of such e-invoices will be auto-populated in respective tables of GSTR-1. The same can be downloaded as excel file as well.
3. In case the GSTR-1 for corresponding period was already filed by the taxpayer, then, the details from e-invoices can be downloaded as excel file only.
4. The details would be auto-populated based on document date.
5. Auto-population into GSTR-1 is as follows:

Sl. no.	Type of Supply	Auto-populated in GSTR-1 Table
1	Taxable outward supplies made to registered persons (other than reverse charge)	B2B 4A - Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator
2	Taxable outward supplies made to registered persons attracting reverse charge	B2B 4B - Supplies attracting tax on reverse charge basis
3	Export supplies	EXP 6A – Exports
4	Credit or debit notes issued to registered persons	CDNR 9B – Credit or debit notes (Registered) -
5	Credit or debit notes issued to unregistered persons	CDNUR 9B – Credit or debit notes (Unregistered) – with UR type as Exports with payment and without payment of tax

6. The item-level details in the document will be aggregated at rate-level for the purpose of auto-population into GSTR-1. For the auto-populated invoices, below additional details will also be displayed.
  - a. Source (*e-invoice*)
  - b. Invoice Reference Number (IRN)
  - c. Invoice Reference Number Date (IRN Date)
7. After auto-population of details from e-invoices, in case of cancellation of IRN, such documents will be deleted in the respective table.
8. 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. Such edited documents will be treated as if they were not auto-populated but uploaded separately by taxpayer.
9. Before filing GSTR-1, taxpayers are advised to review the details of e-invoices auto-populated in specified tables:

- a. By viewing them online on GST Portal, or
  - b. By downloading the JSON from GST Portal, or
  - c. By using APIs via GSP
10. Taxpayers are advised to modify/update only those documents where the details auto-populated from e-invoices are not as per the actual invoice issued.
  11. Taxpayers are required to add details of supplies made in respective tables of GSTR-1, other than those auto-populated from e-invoices.
  12. An additional facility of *consolidated download* of all documents auto-populated from e-invoices is available in GSTR-1 dashboard. For this, you can use '*Download details from e-invoice (Excel)*' button on GSTR-1 dashboard.

It may be noted that the auto-populated details in this excel file are as reported on e-invoice portal Invoice Registration Portal (IRP). So, any subsequent modifications made to the auto-populated documents (in GSTR-1 tables) would not be reflected in this excel file.

13. Taxpayer can use the link '*e-invoice download history*' to view the list of last five downloaded files. On click of the link, you can download the file.
14. The excel file downloaded from GSTR-1 dashboard page will have details of all the e-invoices received from Invoice Registration Portal (IRP) including cancelled invoices.

Following additional information relating to such e-invoices will also be available:

- a. Invoice Reference Number (IRN) – 64 string hash
- b. Date of Invoice Reference Number (IRN date)
- c. e-invoice Status – Valid/ Cancelled
- d. Date of auto-population/ deletion (in case of canceled IRN) will be the date when the e-invoice details are auto-populated in GSTR-1 or when the IRN was cancelled. Any subsequent modifications made to the auto-populated documents (in GSTR-1 tables) would not be reflected in this excel file.
- e. GSTR-1 auto-population / deletion status (either of the following):
  - Auto-populated,
  - Deleted,
  - Auto-population failed,
  - Deletion failed
- f. Error in auto-population/ deletion – Error description, if any

\*\*\*\*\*