

Advisory for Suppliers who forgets to upload invoices issued to a Registered Recipient

- In case a supplier fails to upload few invoice(s) for supplies to registered persons in his GSTR1 and has filed ~~his GSTR1~~ **GSTR1**, there is no need for undue concern for the recipient (buyer).
- Though, no invoices can be added to a GSTR 1 once it is filed, there are, yet two ways in which the recipient can claim credit and the supplier can discharge his liability on such invoices.
- These are,

➤ The recipient can add such invoices in his GSTR 2.

These added invoices would be auto-drafted in the GSTR 1A of the supplier and they can accept them and file their acceptance to the GST portal before filing their GSTR 3 of the month. These invoices will form a part of that month's return and the supplier would be able to discharge his liability without any interest. The recipient will also be entitled to credit, if eligible, on such invoices in that very month.

➤ If the recipient also fails to add these invoices in his GSTR 2 of the month, the supplier can add these invoices in his next month return and pay his liability with due interest. These invoices will be auto-populated in the GSTR 2 of the recipient and he can claim credit, if eligible, in this month.

For any clarification or Help

- To learn about GST Portal through Quick Videos, FAQ, step by Step user manual , visit <https://www.gst.gov.in/help/helpmodules/>
- For assistance, please contact us at Email helpdesk@gst.gov.in or Call at GST Helpdesk on 0120-4888999.
- To watch webinars on various aspects of GST Portal, visit our you tube channel https://www.youtube.com/channel/UCFYpOk92qurIO5t-Z_ybOQ

Directorate of Commercial Taxes, West Bengal

Disclaimer: The advisory is issued by GSTN. Any difficulty may only be referred to GSTN Help Desk.

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