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

The Invoice Furnishing Facility is an optional facility provided to Quarterly taxpayers under QRMP Scheme. The taxpayers in QRMP Scheme can file their details of 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. [Enter Details in Various Tables](#)
C. [Generate Form IFF Summary](#)
D. [Preview IFF](#)
E. [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.

| Dashboard | Services ▾ | Notifications & Circulars ▾ | Acts & Rules ▾ | |
|---|---|---|---|---|
| Registration | Ledgers | Returns | Payments | User Services |
| Returns Dashboard | | | View e-Filed Returns | |
| Track Return Status | | | | |

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 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 through the Returns Offline Tool.

2.1 You will get a pop-up message on your screen to either move or reset the already IFF saved records of M1, M2 or M3, when you click the **PREPARE ONLINE** button on Form GSTR-1 of M2 or M3 respetively. 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.
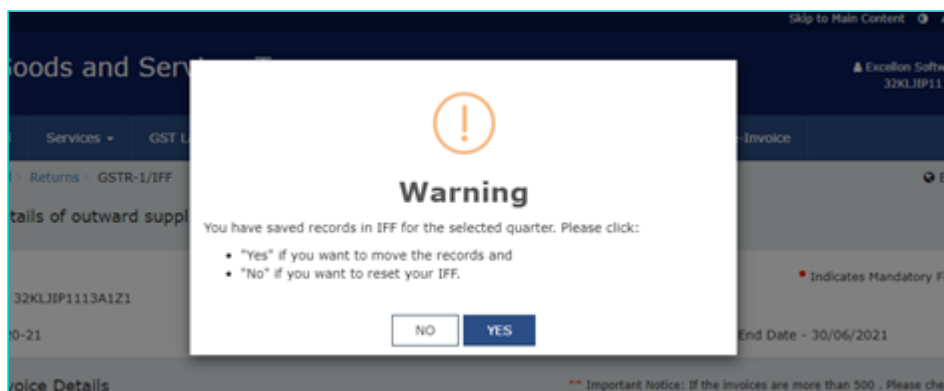
**Note**:

- If you are a Quarterly taxpayer, you can move or reset first month (M1) IFF saved records in second month (M2) of the quarter, if the M1 IFF is expired.
- Similarly, you can move or reset IFF records saved in first two months (M1 and M2) of a quarter in the last month (M3) of the quarter.

**For example**:

- You had some saved IFF records in the July month and you did not file return for that month and it got expired. Now, when you click the **PREPARE ONLINE** button of IFF tile for the month of August, you will have the option to either move those saved IFF records from the month of July to August or delete them from the system.
- Similarly, if you have some saved IFF records in the month of July and August (the date for filing returns got expired) and now, you are filing Form GSTR-1 for the month of September, then you will have the option to either move the saved IFF records of July and August to September, or delete those records.

The pop-up message is displayed to check if you wish to add the saved IFF records of previous month to M2 or M3. The pop-up appear when you click the P**REPARE ONLINE** button on M3 Form GSTR-1 and M2 IFF tile.

**Note**: The IFF saved data in a month can be moved within a quarter only and not across quarters. The move functionaly is available only for M1 and M2 of a quarter and not M1.

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

[Go Back to Main Menu](#)

## B. 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](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 ❶ • | 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% | | | |

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% | | | | |

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.

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.

```
9B – Credit / Debit Notes          0
(Registered)


Total Taxable Value      Total Tax Liability
₹ 0.00                   ₹ 0.00
```

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

```
Credit / Debit Notes (Registered) - Summary                           HELP ❷  ⟳

Uploaded by Taxpayer    Uploaded by Receiver    Modified by Receiver    Rejected by Receiver


There are no notes to be displayed.                                              ✕


                                                            BACK        ADD 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 ❶ • | Supply Type |
|---|---|
| 26-Dadra and Nagar Haveli and Daman ⌄ | Inter-State |

### Item details

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

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 ❶ • | 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% | | | | |

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 Taxpaye**r: The "Uploaded by Taxpayer" tab shows all the debit/credit note that you have uploaded for a given tax period.



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.

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% | | | |

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.

**9C – Amended Credit/Debit Notes  0 (Registered)**

| Total Taxable Value | Total Tax Liability |
|---|---|
| ₹ 0.00 | ₹ 0.00 |

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.

Dashboard > Returns > GSTR-1/IFF > CDNA                                                  @ English

**Amended Credit/Debit Notes - Summary**                                          HELP ❓  ⟳

| Uploaded by Taxpayer | Uploaded by Receiver | Modified by Receiver | Rejected by Receiver |

❶ There are no notes to be displayed.                                                    ✕

* Indicates Mandatory Fields

| Financial Year* | Credit/Debit Note No. * |
|---|---|
| 2020-21 ⌄ | CR-OCT-01 |

BACK    **AMEND NOTE**

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 ❶ • |
|---|---|---|
| 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% | | | |

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

## C. 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.

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

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.

The summary displayed as on 23/12/2020 19:30:03.For update click on Generate IFF summary

**Error!** The summary was recently generated. Incase of any discrepancy, please try after : 23/12/2020 19:40:03                    ✖

IFF - Invoice Details                              ** Important Notice: If the invoices are more than 500 . Please check here

HELP ❓    Help

[Go Back to Main Menu](#)

## D. 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

## IFF - Details of outward supplies of goods or services

● English
Refresh

| | | | • Indicates Mandatory Fields |
|---|---|---|---|
| GSTIN - 27KLJIP1204C1ZO | Legal Name - Flair Graphics | Trade Name - GSTN | |
| FY - 2020-21 | Return Period - November | 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            Total Taxable Value
₹ 3,33,960.00        ₹ 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       Total Tax Liability
₹ 15,500.00               ₹ 4,050.00

**9A – Amended B2B Invoices**                           1

Total Value              Total Taxable Value
₹ 1,05,840.00            ₹ 94,500.00
Total Tax Liability
₹ 11,340.00

**9C – Amended Credit/Debit Notes (Registered)**        1

Total Taxable Value       Total Tax Liability
₹ -21,000.00              ₹ -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 | 27KLJIP1204C1Z0 |
|---|---|
| 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

[Go Back to Main Menu](#)

# E. 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 amount of Rs. 5 Crores, an error message is displayed.



- On submission of IFF with amount more than Rs. 5 Crores, 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 IFF should be within Rs.5 Crores. As the prescribed value to be able to file Form IFF is less than or equal to 5 Crores, 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 GSTR-1 and then try filing again.

| Dashboard | Services ▾ | GST Law | Downloads ▾ | Search Taxpayer ▾ | Help and Taxpayer Facilities | e-Invoice |
|-----------|-----------|---------|-------------|-------------------|------------------------------|-----------|

Dashboard › Returns › GSTR-1/IFF › Submit Error Report          ◉ English

### Submit Error Report

| Error Code | Error Message |
|------------|---------------|
| RET192410 | The cumulative value of records is more than the limit prescribed as per Rule 59(2) of CGST Rules, 2017. You are requested to remove few records from this IFF and report them in subsequent IFF or GSTR-1 and then try filing again. |

BACK

11. Click the **PROCEED** button.

You are about to SUBMIT IFF. Would you like to proceed? No changes can be made in this return after submitting.

CANCEL      PROCEED

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

Dashboard > Returns > GSTR-1/IFF

**IFF - Details of outward supplies of goods or services**

Refresh

• Indicates Mandatory Fields

GSTIN - 27KLJIP1204C1ZO     Legal Name - Flair Graphics     Trade Name - GSTN
FY - 2020-21     Return Period - November     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

⊘ Your Submit request has been received, please check the status in sometime.       ✕

**IFF - Invoice Details**        ** Important Notice: If the invoices are more than 500 . Please check here

HELP ❷   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     Total Taxable Value
₹ 3,33,960.00     ₹ 2,97,000.00
Total Tax Liability
₹ 36,960.00
         "Total tax li

IMPORT EWB DATA   ❶

---

**9B - Credit / Debit Notes (Registered)**    **2**

Total Taxable Value     Total Tax Liability
₹ 15,500.00     ₹ 4,050.00

---

**9A - Amended B2B Invoices**    **1**

Total Value     Total Taxable Value
₹ 1,05,840.00     ₹ 94,500.00
Total Tax Liability
₹ 11,340.00

---

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

Total Taxable Value     Total Tax Liability
₹ -21,000.00     ₹ -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

---

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          Legal Name - Flair Graphics      Trade Name - GSTN
FY - 2020-21                     Return Period - November          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** | 9B - Credit / Debit Notes (Registered) | **2** | 9A - Amended B2B Invoices | **1** |
|---|---|---|---|---|---|

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

Total Value          Total Taxable Value
₹ 3,33,960.00        ₹ 2,97,000.00
Total Tax Liability
₹ 36,960.00
e will not be part of actual liability to be compu

          IMPORT EWB DATA          ℹ

**9B - Credit / Debit Notes (Registered)**  **2**

Total Taxable Value      Total Tax Liability
₹ 15,500.00             ₹ 4,050.00

**9A - Amended B2B Invoices**  **1**

Total Value          Total Taxable Value
₹ 1,05,840.00        ₹ 94,500.00
Total Tax Liability
₹ 11,340.00

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

Total Taxable Value      Total Tax Liability
₹ -21,000.00            ₹ -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

[Go Back to Main Menu](#)

## 6. 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](#)