

FORM GSTR-1A would be available to all the taxpayer from August 2024: GSTN Update

For Regular Taxpayers: -

FORM GSTR-1A would be available to all the taxpayer from August 2024, through which details furnished in FORM GSTR-01 for the month of July 24 can be amended.

The Effect of the changes made through FORM GSTR-1A on the **liability** of the taxpayer shall be **reflected in FORM GSTR-3B for the same tax period.**

However, the **Input Tax Credit** for the supplies declared or amended by the suppliers through FORM GSTR-1A will be **available to the recipient in FORM GSTR-2B** generated for the **next tax period.**

FORM GSTR-1A will be available on the portal every month from the due date of filing of FORM GSTR-1 or the actual date of filing of FORM GSTR-1, **whichever is later**, and will be available till the actual filing of corresponding FORM GSTR-3B of the same tax period.

For QRMP Taxpayers: -

FORM GSTR-1A shall be available quarterly after actual filing of **FORM GSTR-1 (Quarterly)** or the due date of filing of FORM GSTR -1 (Quarterly), whichever is later, and will be available till the actual filing of FORM GSTR-3B of the same tax period.

It is reiterated that there will be **no separate amendment facility available** for records furnished through IFF **for the months M1 and M2**, during the month M1 and M2.

Note: In case where change is required to be made in GSTIN of a recipient for a supply reported in FORM GSTR-1 of a tax period, the same can be rectified through FORM GSTR-1 for the subsequent tax period only.