

## CHAPTER - VIII RETURNS

### <sup>1</sup>[Rule 59 : Form and manner of furnishing details of outward supplies

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<sup>1</sup> Rule 59 substituted by Noti. No. 82/2020–Central Tax, dt. 10-11-2020 w.e.f. 01-01-2021. Earlier to substitution it read as under:

**"Rule 59 : Form and manner of furnishing details of outward supplies**

- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
  - (2) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the –
    - (a) invoice wise details of all –
      - (i) inter-State and intra-State supplies made to the registered persons; and
      - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
    - (b) consolidated details of all –
      - (i) intra-State supplies made to unregistered persons for each rate of tax; and
      - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
    - (c) debit and credit notes, if any, issued during the month for invoices issued previously.
  - (3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal after the due date of filing of **FORM GSTR-1**.
  - (4) The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under section 38 or **FORM GSTR-4** or **FORM GSTR-6** under section 39 shall be made available to the supplier electronically in **FORM GSTR-1A** through the common portal and such supplier may either accept or reject the modifications made by the recipient and **FORM GSTR-1** furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.
- <sup>A</sup>[(5) Notwithstanding anything contained in this rule, –
- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
  - (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing

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- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

<sup>2</sup>[**Provided** that the said person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.]

- (2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, using invoice furnishing facility (hereafter in this notification referred to as the "IFF") electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.

<sup>3</sup>[**Provided that** a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.]

<sup>4</sup>[**Provided further** that a registered person may furnish such details, for the

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facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

- (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.]"

A Earlier sub-rule (5) inserted by [Noti. No. 94/2020-Central Tax, dt. 22-12-2020](#) w.e.f. 22-12-2020.

<sup>2</sup> Proviso inserted by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 10-07-2024.

<sup>3</sup> Proviso inserted by [Noti. No. 13/2021-Central Tax, dt. 01-05-2021](#) w.e.f. 01-05-2021.

<sup>4</sup> Second proviso inserted by Noti. No. 27/2021-Central Tax, dt. 01-06-2021 w.e.f. 01-06-2021.

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month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.]

- (3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in **FORM GSTR-1** for the said quarter.
  - (4) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the –
    - (a) invoice wise details of all -
      - (i) inter-State and intra-State supplies made to the registered persons; and
      - (ii) inter-State supplies with invoice value more than <sup>5</sup>[one lakh rupees] made to the unregistered persons;
    - (b) consolidated details of all -
      - (i) intra-State supplies made to unregistered persons for each rate of tax; and
      - (ii) State wise inter-State supplies with invoice value upto <sup>6</sup>[one lakh rupees] made to unregistered persons for each rate of tax;
    - (c) debit and credit notes, if any, issued during the month for invoices issued previously.
- <sup>7</sup>[(4A) The additional details or the amendments of the details of outward supplies of goods or services or both furnished in **FORM GSTR-1A** may, as per the requirement of the registered person, include the –
- (a) invoice wise details of –
    - (i) inter-State and intra-State supplies made to the registered persons; and
    - (ii) inter-State supplies with invoice value more than one lakh rupees made to the unregistered persons;
  - (b) consolidated details of -
    - (i) intra-State supplies made to unregistered persons for each rate of tax; and
    - (ii) State wise inter-State supplies with invoice value upto one lakh rupees made to unregistered persons for each rate of tax;

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<sup>5</sup> Substituted “two and a half lakh rupees” by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 01-08-2024.

<sup>6</sup> Substituted “two and a half lakh rupees” by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 01-08-2024.

<sup>7</sup> Sub-rule (4A) inserted by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 10-07-2024.

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- (c) debit and credit notes, if any, issued during the month for invoices issued previously.]
- (5) The details of outward supplies of goods or services or both furnished using the IFF shall include the –
  - (a) invoice wise details of inter-State and intra-State supplies made to the registered persons;
  - (b) debit and credit notes, if any, issued during the month for such invoices issued previously.]
- <sup>8</sup>[(6) Notwithstanding anything contained in this rule, -
  - (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** <sup>9</sup>[for the preceding month];
  - (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;
  - (c) <sup>10</sup>[\*\*\*]]
  - <sup>11</sup>[(d) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88C in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of sub-rule (2) of rule 88C.]

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<sup>8</sup> Sub-rule (6) inserted by [Noti. No. 01/2021–Central Tax, dt. 01-01-2021](#) w.e.f. 01-01-2021.

<sup>9</sup> Substituted for "for preceding two months" by [Noti. No. 35/2021–Central Tax, dt. 24-09-2021](#) w.e.f. 01-01-2022.

<sup>10</sup> Clause (c) omitted by [N.N. 35/2021–Central Tax, dt. 24-09-2021](#) w.e.f. 01-01-2022. Earlier to omission it read as under:

"(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period."

<sup>11</sup> Clause (d) inserted by N. No. 26/2022–Central Tax, dt. 26-12-2022 w.e.f. 26-12-2022.

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- <sup>12</sup>[(e) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility for a subsequent tax period, unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;
- (f) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the details of the bank account as per the provisions of rule 10A.]
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<sup>12</sup> Clause (e) and (f) inserted by Noti. No. 38/2023-Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023.