CA Devesh Thakur
Chartered Accountant
Tax Educator
etaxsave.com

The Complete Guide to GSTR-1

Table-Wise Explanation · Examples · Flowcharts

Understand every GSTR-1 table — which to use, when to use, and why — with real-life examples, amendment logic, e-commerce tables, and a Master Flowchart.

☑ **18 Tables Covered** ☑ **Real Examples** ☑ **Master Flowchart**

@cadeveshthakur.official · etaxsave.com

What You Will Learn in This Guide

Every GSTR-1 Table	Real-Life Examples	Master Flowchart
Purpose, conditions & when to use each table — no more guesswork.	Practical examples for every table so the concept sticks.	Complete visual decision tree for selecting the correct table.

What is GSTR-1?

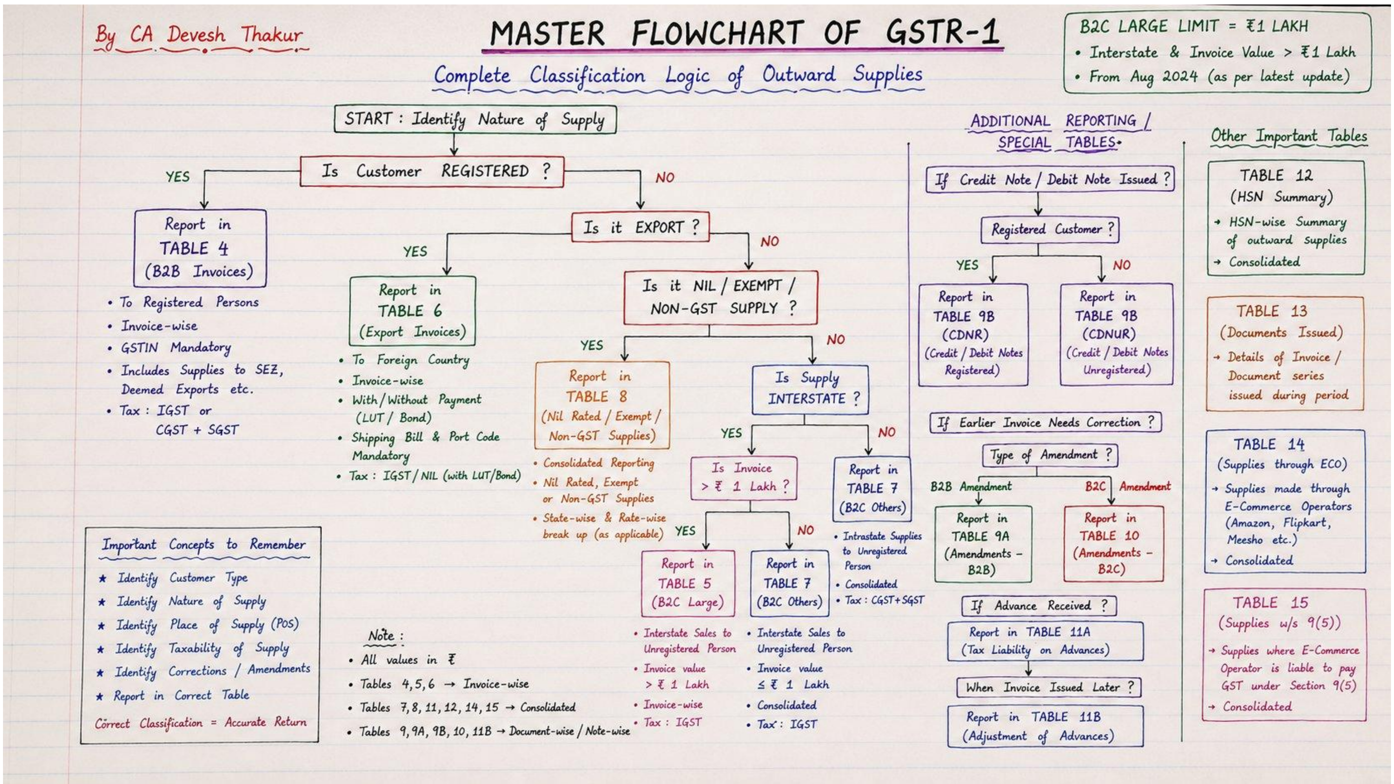
GSTR-1 is a monthly or quarterly GST return filed by every regular registered taxpayer to report all outward supplies (sales). It covers sales invoices, debit/credit notes, exports, e-commerce transactions, and amendments.

Why it matters: GSTR-1 data automatically flows into GSTR-2B of your buyers, directly impacting their Input Tax Credit (ITC). One wrong table = GSTR-2B mismatch = ITC dispute.

Key to mastering GSTR-1: Identify customer type → Place of supply → Taxability → Nature of transaction → Original or amendment?

MASTER FLOWCHART OF GSTR-1 — Complete Classification Logic

Scan this flowchart before every GSTR-1 filing — it will tell you exactly which table to use.



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Shortcut Framework — 4 Questions to Identify the Correct Table

Whenever confused about which table to use, run through these 4 questions in order. The answer will lead you directly to the right table every time.

#	Question	Answer / Table
Q1	Is customer registered?	YES → B2B Tables (Table 4A / 4B) NO → B2C Tables (Table 5 or 7)
Q2	Is it Export or SEZ?	YES → Table 6A / 6B / 6C
Q3	Is transaction taxable?	NO → Table 8 (Nil / Exempt / Non-GST)
Q4	Is it a correction / amendment?	YES → Table 9A / 9B / 9C / 10

Complete Summary Table of GSTR-1 — All 18 Tables at a Glance

Table	Description	Used For / Covers
4A	B2B Regular Supplies	Taxable supplies to registered persons — Invoice-wise, GSTIN mandatory
4B	B2B Reverse Charge	Supplies under Reverse Charge Mechanism (RCM)
5	B2CL — Large Interstate B2C	Interstate sales to unregistered persons, invoice value > ₹1 Lakh
6A	Exports	Export sales with or without payment (LUT / Bond)
6B	SEZ Supplies	Supplies to SEZ units or developers (SEZWP / SEZWOP)
6C	Deemed Exports	Notified deemed export transactions (e.g. supply to EOU)
7	B2CS — Small B2C Supplies	Local retail sales, small interstate B2C, counter sales — Consolidated
8	Nil / Exempt / Non-GST	Non-taxable outward supplies (Nil rated, Exempt, Non-GST)
9A	Invoice Amendments	Correction of B2B invoices from previous tax periods
9B CDNR	Credit / Debit Notes — Registered	Credit notes & debit notes for registered customers
9B CDNUR	Credit / Debit Notes — Unregistered	Credit notes & debit notes for unregistered customers
9C	Amendment of Credit/Debit Notes	Correction of previously reported credit or debit notes
10	B2C Amendments	Correction in previously reported B2C summary data
11A	Advances — Tax Liability	Advance received before invoice — tax liability on advance
11B	Advances — Adjustment	Adjustment of earlier advance when invoice is issued

Table	Description	Used For / Covers
12	HSN Summary	HSN-wise outward supply summary — quantity, taxable value, tax
13	Documents Issued	Invoice series tracking — issued, cancelled, credit/debit notes
14	E-Commerce Supplies (ECO)	Sales through Amazon, Flipkart, Meesho — ECO GSTIN & TCS details
14A	Amendment of ECO Supplies	Correction of earlier e-commerce operator reporting
15	Supplies u/s 9(5)	Supplies where ECO is liable to pay GST (Ola, Uber, Swiggy, Zomato)

Table-Wise Detailed Explanation

Tables 4A & 4B — B2B Supplies

TABLE 4A — B2B Regular Supplies

Purpose
Taxable outward supplies made to registered persons.

When to Use
Customer has GSTIN · Supply is taxable · Not under reverse charge · GSTIN mandatory

Example: ABC Pvt Ltd purchased goods worth ₹50,000 from you. Customer is registered → Report in Table 4A.

Note: Table 4 is invoice-wise. Includes supplies to SEZ, Deemed Exports. Tax: IGST or CGST+SGST.

TABLE 4B — B2B Reverse Charge (RCM)

Purpose
Supplies where the recipient is liable to pay tax under Reverse Charge.

When to Use
Recipient is liable to pay GST · RCM specifically applicable on the supply

Example: GTA (Goods Transport Agency) services where recipient pays GST under RCM.

Table 5 — B2CL (Large B2C Interstate Supplies)

TABLE 5 — B2CL — Large Interstate B2C

Purpose
Interstate sales to unregistered persons where invoice value exceeds ₹1 Lakh.

When to Use
Customer is unregistered · Supply is interstate · Invoice value > ₹1 Lakh (from Aug 2024) · Tax: IGST

Example: Delhi seller sells furniture worth ₹1,20,000 to a Rajasthan unregistered customer → Table 5.

Note: Invoice-wise reporting. Threshold from Aug 2024 is ₹1 Lakh (as per latest update).

Table 6 — Exports, SEZ & Deemed Exports

TABLE 6A — Export Invoices

Purpose
Export of goods or services outside India.

When to Use
Supply is to a foreign customer · Tax: IGST or NIL (with LUT/Bond) · Shipping Bill & Port Code mandatory

Example: Software services provided to a US client → Table 6A (EXPWOP — without payment under LUT).

TABLE 6B	SEZ Supplies
Purpose Supplies made to SEZ (Special Economic Zone) units or developers.	**When to Use** Supply destination is an SEZ unit or developer · SEZWP (with payment) or SEZWOP (without payment)

Example: Supply of raw materials to an SEZ manufacturing unit → Table 6B.

TABLE 6C	Deemed Exports
Purpose Notified transactions treated as deemed exports under GST law.	**When to Use** Transaction is specifically notified as deemed export (e.g. supplies to EOU)

Example: Supply of goods to an Export Oriented Unit (EOU) → Table 6C.

Table 7 — B2CS (Small B2C Supplies)

TABLE 7	B2CS — Small B2C Supplies
Purpose Remaining B2C supplies not covered in Table 5 — small interstate and all local retail.	**When to Use** Customer is unregistered · Local retail sales OR small interstate sales (invoice ≤ ₹1 Lakh) · Consolidated reporting

Example: Retail store cash sales to walk-in customers, small courier deliveries to unregistered buyers → Table 7.

⚠ **Note:** Reported consolidated (state-wise and rate-wise), not invoice-wise.

Table 8 — Nil / Exempt / Non-GST Supplies

TABLE 8	Nil Rated / Exempt / Non-GST
Purpose Non-taxable outward supplies — where no GST is charged.	**When to Use** Supply is Nil rated (0% GST), Exempt (specifically exempted), or outside GST scope (Non-GST)

Example: Fresh milk (Exempt), Petrol (Non-GST), Certain agricultural items (Nil Rated) → All in Table 8.

Type	Meaning	Example
Nil Rated	GST rate is 0%	Certain food items
Exempt	Specifically exempted from GST	Fresh milk, healthcare services

Non-GST	Outside the scope of GST entirely	Petrol, alcohol for human consumption

Table 9 — Amendments & Credit / Debit Notes

TABLE 9A — Amendment of B2B Invoices

Purpose
Correction of B2B invoices reported in a previous tax period.

When to Use
Invoice was wrongly reported in an earlier period · Correction needed in current period

Example: Wrong GSTIN reported in March return → Correct through Table 9A in April return.

TABLE 9B — Credit / Debit Notes (CDNR & CDNUR)

Purpose
Reporting of credit notes and debit notes issued during the period.

When to Use
Credit note or debit note issued · CDNR for registered customers · CDNUR for unregistered customers

Example: Sales return received — credit note issued to customer → Table 9B (CDNR if customer is registered).

Type	Full Form	Used For
CDNR	Credit Debit Note Registered	Notes issued to GST-registered customers
CDNUR	Credit Debit Note Unregistered	Notes issued to unregistered customers

TABLE 9C — Amendment of Credit/Debit Notes

Purpose
Correction of previously reported credit or debit notes.

When to Use
Error found in a credit note or debit note reported in a previous period

Example: Wrong amount in a credit note reported last month → Correct via Table 9C.

TABLE 10 — Amendment of B2C Supplies

Purpose
Correction in B2C consolidated data (Tables 5 and 7) from previous periods.

When to Use
Earlier B2C reporting needs correction · State-wise or rate-wise correction in B2C summary

Example: Wrong state code in Table 7 data from last quarter → Correct through Table 10.

Table 11 — Advances Received & Adjusted

TABLE 11A — Tax Liability on Advances

Purpose
Advance amount received before the invoice is raised, on which GST is payable.

When to Use
Advance received from customer before supply · Mostly applicable to service providers

Example: Service company receives ₹50,000 advance in April for a project starting in May → Report in Table 11A.

⚠ **Note:** Mostly relevant for service providers. Manufacturers are generally exempt from advance GST.

TABLE 11B — Adjustment of Advances

Purpose
Adjustment of advance tax liability when the final invoice is issued.

When to Use
Invoice is raised against an advance already reported in Table 11A

Example: May invoice raised against April advance → Adjusted in Table 11B to avoid double taxation.

Table 12 — HSN Summary

TABLE 12 — HSN-Wise Outward Supply Summary

Purpose
Summary of outward supplies categorised by HSN code — mandatory for specified taxpayers.

When to Use
HSN code, description, UQC, quantity, taxable value, tax amount to be reported

Example: Trader selling 100 units of Mobile Phones (HSN 8517) at ₹15,000 each → Reported in Table 12.

⚠ **Note:** Wrong HSN or missing HSN may trigger departmental notices and scrutiny.

Table 13 — Documents Issued

TABLE 13 — Documents Issued During the Period

Purpose
Tracks all document series — invoices issued, cancelled, credit notes, debit notes.

When to Use
All invoice series used · Cancelled invoices · Credit note and debit note series

Example: If your invoice series runs from INV/001 to INV/150 with 5 cancellations → Report in Table 13.

⚠ **Note:** Helps the GST department identify missing invoices and track document continuity.

Tables 14 & 15 — E-Commerce & Section 9(5) Supplies

TABLE 14	Supplies through E-Commerce Operators
Purpose Sales made through e-commerce operators (ECO) — Amazon, Flipkart, Meesho, Blinkit etc.	**When to Use** Supply made via ECO platform · ECO GSTIN to be reported · TCS (Tax Collected at Source) related details

Example: Seller making ₹2 Lakh of sales through Amazon in a month → Report in Table 14 with Amazon's GSTIN.

TABLE 14A	Amendment of E-Commerce Supplies
Purpose Correction of ECO supplies reported in a previous return.	**When to Use** Error in earlier Table 14 reporting that needs correction

Example: Wrong ECO GSTIN reported last month → Correct through Table 14A in current return.

TABLE 15	Supplies under Section 9(5)
Purpose Supplies where the e-commerce operator is liable to pay GST on behalf of the supplier.	**When to Use** Transaction is specifically notified under Section 9(5) · ECO pays tax — not the supplier

Example: Cab rides booked via Ola/Uber · Food delivery through Swiggy/Zomato → These ECOs pay GST u/s 9(5).

Common Mistakes in GSTR-1 — and How to Avoid Them

Most GSTR-1 errors do not arise from wrong tax calculation — they arise from wrong table selection and classification. Here are the top 5 mistakes to watch out for:

#	Common Mistake	Why It Matters
1	**Wrong B2B / B2C classification**	Most common error — check customer registration status first
2	**Ignoring amendment tables**	Creates GSTR-2B mismatches in later periods
3	**Wrong HSN reporting**	Can trigger department notices
4	**Missing credit notes**	Creates outward turnover mismatch
5	**Incorrect e-commerce reporting**	Leads to TCS mismatch and compliance issues

Practical Tips for Accurate GSTR-1 Filing

1	Always reconcile GSTR-1 with your books of accounts before filing.
2	Match GSTR-1 figures with GSTR-3B to avoid tax liability mismatch.
3	Verify the customer's GSTIN before uploading any B2B invoice.
4	Double-check HSN codes — wrong codes can trigger department notices.
5	Maintain a sequential invoice series and avoid skipping numbers.
6	Review amendment tables (9A, 9B, 10) before final submission.

Key Takeaways — Remember These 6 Rules

Registered customer? → Table 4 (B2B)
Unregistered customer? → Table 5 (large interstate) or Table 7 (others)
Export or SEZ? → Table 6A / 6B / 6C
Nil, Exempt or Non-GST? → Table 8
Need to amend? → Table 9A / 9B / 9C / 10
E-Commerce supply? → Table 14 / 14A / 15

Master the logic, and GSTR-1 will never confuse you again. 🎯

CA Devesh Thakur
Chartered Accountant

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