

Data Entry Precautions for GSTR-1

At the time of filing GSTR-1, sometimes error is shown on the portal and return is not uploaded. This normally happens when data fed in software does not match with criterion specified by GSTN. In order to avoid these errors following precautions should be taken during data entry:

1. Party/Company GSTIN No.

- Company GSTIN should be specified.
- GSTIN for all registered parties should be specified.
- GSTIN No. should be of 15 characters.
- GSTIN No. should be proper and valid.
- It should be as per the format specified by the government, i.e., **07ARBPM1234S1ZA**

2. Place of Supply & Tax Type

- State selected in Account Master should have proper 'State Code' in State Master.
- Central transaction - Party selected should have state other than company state and tax charged should be IGST.
- Local transaction - Party selected should have same state as of company state and tax charged should be CGST + SGST.

3. Voucher No.

- It is mandatory. Blank voucher no. is not allowed.
- Length of voucher number should not be more than 16 characters and can have only alpha numerals (1-9, A-Z) and / – (no other character is allowed).
- Voucher no. cannot be duplicated even on different date.

4. Debit/Credit Note

- One Debit/Credit Note is allowed against a **SINGLE** invoice only. If multiple invoices are specified in a single Debit/Credit Note, it will be rejected while filing return.
- In case of Debit/Credit Note and Sales/Purchase Return voucher, 'Original Voucher No.' is mandatory.

5. Export transactions

- Party selected should have country other than India.
- Shipping Bill No. is mandatory to be specified. It should be numeric and upto maximum 7 characters only (no special character is allowed).

- Shipping bill date can be same as of Invoice date or any other date after Invoice date.
- Port Code can be left blank or, if entered then it should be of maximum 6 characters and can be alpha numeric (no special character is allowed).

6. HSN/SAC Codes & Summary

- HSN/SAC Code should be numeric (1-9) only. No other character (.,-,# etc.) is allowed.
- HSN/SAC Code should be of minimum 2 and maximum 8 characters.
- UQC must be specified for every unit (Unit Master).
- If turnover of your company is less than 1.5 crores and you have not specified HSN of Items then in this case UQC-wise 'Unique Description' with blank HSN is to be specified through '**Transactions→GST Misc. Utilities→Update HSN/SAC Description**'.
- Description should be of alphabets and upto maximum 30 characters only. No numeric value or any other character is allowed except blank space.
- If amount or quantity for any HSN/SAC is negative for a return period, then it will be rejected while filing return. So avoid negative entries in HSN/SAC Summary.

7. Miscellaneous

- Party Name should not have any special character such as @ , # & etc.
- Currency Decimal should be upto 2 places only. If it is more than two than GST Portal will reject the uploaded file.

If above precautions are observed while feeding data, GSTR-1 will be filed without any problem.

<<< 😊 Thank You 😊 >>>