

Upcoming GSTR-1 enhancements & improvements :

1. The statement of outward supplies in FORM GSTR-1 is to be furnished by all normal taxpayers on a monthly or quarterly basis, as applicable. Quarterly GSTR-1 filers have also been provided with an *optional* Invoice Furnishing Facility (IFF) for reporting their outward supplies to registered persons (B2B supplies) in the first two months of the quarter. Continuous enhancements & technology improvements in GSTR-1/IFF have been made from time to time to enhance the performance & user-experience of GSTR-1/IFF, which has led to improvements in Summary Generation process, quicker response time, and enhanced user-experience for the taxpayers.
2. The previous phase of GSTR-1/IFF enhancement was deployed on the GST Portal in November 2021. In that phase, new features like the revamped dashboard, enhanced B2B tables, and information regarding table/tile documents count were provided. In continuation to the same, the next Phase of the GSTR-1/IFF improvements would be implemented shortly on the Portal.
3. GSTR-1/IFF can be viewed as usual by navigating in the following manner :
Return Dashboard > Selection of Period > Details of outward supplies of goods or services GSTR-1 > Prepare Online
The following changes are being done in this phase of the GSTR-1/IFF enhancements :

- i. **Removal of 'Submit' button before filing** : The present two-step filing of GSTR-1/IFF involving 'Submit' and 'File' buttons will be replaced with a simpler **single-step filing** process . The upcoming 'File Statement' button will replace the present two-step filing process and will provide taxpayers with the flexibility to add or modify records till the filing is completed by pressing the 'File Statement' button.
- ii. **Consolidated Summary** : Taxpayers will now be shown a table-wise consolidated summary before actual filing of GSTR-1/IFF. This consolidated summary will have a detailed & table-wise summary of the records added by the taxpayers. This will provide a complete overview of the records added in GSTR-1/IFF before actual filing.
- iii. **Recipient wise summary** : The consolidated summary page will also provide recipient-wise summary, containing the total value of the supplies & the total tax involved in such supplies for each recipient. The recipient-wise summary will be made available with respect to the following tables of GSTR-1/IFF, which have counter-party recipients :

- Table 4A : B2B supplies

- Table 4B : Supplies attracting reverse charge
 - Table 6B : SEZ supplies
 - Table 6C : Deemed exports
 - Table 9B : Credit/Debit notes
4. The functionality will be made available on the GST Portal shortly, and the same will be intimated to taxpayers. For detailed advisory & sample screenshots of the upcoming GSTR-1/IFF improvements & enhancements, please [click here](#)

Thanking you,