

Furnishing details of outward supplies

37. ^[1] **Furnishing details of outward supplies** ^[2]

(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, in such form ^[3] and manner as may be prescribed ^[4], the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed ^[5]:

Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:

Provided further that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided also that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

(2) Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly.

(3) Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

^[6] *Provided further that rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter Jan, 2019 to Mar, 2019.*

Explanation.—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period.

^[1] Refer Not. No. 18/2017-CT, dt. 8.8.2017; Not. No. 29/2017-CT, dt. 5.9.2017; Not. No. 30/2017-CT, dt. 11.9.2017; Not. No. 18/2018-CT, dt. 28.3.2018; Not. No. 32/2018-CT, dt. 10.8.2018; Not. No. 33/2018-CT, dt. 10.8.2018; Not. No. 37/2018-CT, dt. 24.8.2018; Not. No. 38/2018-CT, dt. 24.8.2018; Not. No. 44/2018-CT, dt. 10.9.2018; Not. No. 63/2018-CT, dt. 29.11.2018; Not. No. 71/2018-CT, dt. 31.12.2018; Not. No. 72/2018-CT, dt. 31.12.2018; Not. No. 57/2018-CT,

dt. 23.10.2018; Not. No. 58/2018-CT, dt. 26.10.2018; Not. No. 11/ 2019-CT, dt. 7.3. 2019; Not. No. 12/2019-CT, dt. 7.3.2019; Not. No. 17/2019-CT, dt. 10.4.2019; Not. No. 23/2019-CT, dt. 11.5.2019; Not. No. 27/2019-CT, dt. 28.6.2019 ; Not. No. 28/2019-CT, dt. 28.6.2019; Not. No. 37/2019-CT, dt. 21.8.2019 & Not. No. 40/2019-CT, dt. 31.8.2019.

[2]

___ Refer Cir. No. 7/2017- GST, dt. 1.9.2017; Cir. No. 15/2017- GST, dt. 6.11.2017 & Cir. No. 26/2017- GST, dt. 29.12.2017.

[3]

___ Refer Form GSTR 1 of the CGST Rules, 2017.

[4]

___ Refer rule 59 of the CGST Rules, 2017.

[5]

___ Refer rule 59 of the CGST Rules, 2017.

[6]

___ Inserted by the CGST (IInd removal of difficulties) order, 2018, w.e.f. 31.12.2018.