

- 1) Every Seller shall furnish details of outwards 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 in **GSTR-1**
- 2) The Details of the goods sold furnished by Supplier shall be made available electronically to the recipients in **Part A of form 2A** through the common Portal after the due date of filing of Form **GSTR-1**
- 3) Every Recipient shall verify, validate, modify or delete, if required, the details received under **form 2A** relating to the supplies and credit or debit notes communicated to prepare the details of his inward supplies and credit or debit notes.
- 4) Every Recipient shall furnish, electronically, the details of inward supplies of taxable goods or services or both on which tax is payable **after the tenth day but on or before the fifteenth day** of the month succeeding the tax period in **GSTR – 2** using the details of modified **form 2A**
- 5) The Details of inward supplies added, corrected or deleted by the recipient in his form **GSTR-2** shall be made available to the supplier electronically in form **GSTR – 1A** through the common Portal.
- 6) Supplier who has communicated the details pertaining to supplies in form **GSTR – 1A**, shall either accept or reject the details so communicated on or before **seventeenth day** of the month succeeding the said tax period.
 - 6a) If **form 1A accepted** by Supplier, **form GSTR-1** furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.
 - 6b) If **form 1A rejected** by Supplier, then recipient have to pay tax and interest arise due to such non acceptance.
- 7) Based on Amended **GSTR-1 and GSTR-2**, **GSTR 3** will be furnished before end of 20th day of succeeding month by both seller and recipient and have to pay due tax also before end of 20th day of succeeding month.