

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 59 : Form and manner of furnishing details of outward supplies

- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.
 - (2) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the -
 - (a) invoice wise details of all -
 - (i) inter-State and intra-State supplies made to registered persons; and
 - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to unregistered persons;
 - (b) consolidated details of all -
 - (i) intra-State supplies made to unregistered persons for each rate of tax; and
 - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
 - (c) debit and credit notes, if any, issued during the month for invoices issued previously.
 - (3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the Common Portal after the due date of filing of **FORM GSTR-1**.
 - (4) The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under section 38 or **FORM GSTR-4** or **FORM GSTR-6** under section 39 shall be made available to the supplier electronically in **FORM GSTR-1A** through the Common Portal and such supplier may either accept or reject the modifications made by the recipient and **FORM GSTR-1** furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.
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