

# FAQs > GSTR-4A

## 1. What is Form GSTR-4A?

Form GSTR-4A is an auto-drafted and read only form for composition taxpayer, auto created on basis of data from the saved/submitted/filed Form GSTR-1 & 5 and filed Form GSTR-7 of the deductors, where composition taxpayer is the recipient. The Composition taxpayer cannot take any action in Form GSTR-4A. This form is only for view.

Please note: Form GSTR-4A may be used as reference to enter details in Form GSTR-4.

## 2. What are various sections in Form GSTR-4A and what do they show?

Form GSTR-4A shows following sections:

1. **3A,3B - B2B Invoices:** This section displays all the inward supplies received from a registered suppliers.
2. **4 - Credit/Debit Notes:** This section displays the Credit/Debit notes added by the supplier in their respective returns
3. **4 - Amendments to B2B Invoices:** This section displays the invoices which are amended by the supplier in their returns.
4. **4 - Amendments to Credit/Debit Notes:** This displays the amendments of Credit/Debit notes done by the supplier in their respective returns.

## 3. Do I have to file Form GSTR-4A?

No, you don't have to file Form GSTR-4A. It is a read-only document provided to you so that you have a record of all the invoices received from various suppliers in a given tax period.

## 4. Can I make changes to or add an invoice in my Form GSTR-4A in case there are any errors or omission in the details uploaded by my supplier taxpayers?

No, you cannot make any changes to Form GSTR-4A, as it is a read-only document.

## 5. I have added new/ missing invoice in Form GSTR-4. Will I be able to see those invoices in Form GSTR-4A?

Any new/missing invoices added by composition taxpayer in Form GSTR-4 is not added to GSTR-4A of either current or subsequent tax period.

## 6. What happens if the composition taxpayer has filed his Form GSTR-4 and Supplier is filing his Form GSTR-1/5 post that for corresponding tax period?

If composition taxpayer has filed his Form GSTR-4 and Supplier is filing his Form GSTR-1/5 post that for corresponding tax period, in such a case Form GSTR-1/5 data will be auto-populated to the next open period Form GSTR-4A.

**Example:** -

Receiver has filed Form GSTR-4 for Q1. And supplier is filing Form GSTR-1 for July month. In this scenario, Form GSTR-1 invoices would be populated in next open period i.e. Q2 of Form GSTR-4A.

## 7. When do I need to download the invoices to view them in my Form GSTR-4A?

If number of invoices is more than 500, then you need to download the invoices to view them in your Form GSTR-4A.

**8. What is the impact of Debit/ Credit Note on Form GSTR-4A, before and after its delinking with invoices?**

S. No	Before Delinking of Debit/ Credit Note with invoices	After Delinking of Debit/ Credit Note with invoices
1	Original invoice number and original invoice date were auto-drafted	Original invoice number and original invoice date fields are not visible for entry.
2	POS field was not required as the same was derived from original invoice. Hence, POS was not provided.	POS field is a mandatory field for entry and is visible for entry.