

# FAQs > Viewing Form GSTR-6A

## 1. What is Form GSTR-6A?

Form GSTR-6A is a system generated 'draft' Statement of Inward Supplies for an ISD (Input Service Distributor). Form GSTR-6A is a read only form. ISD cannot take any action in Form GSTR-6A.

Form GSTR-6A for a particular tax period changes, based on the details uploaded by the counter- party supplier, in their Form GSTR-1.

## 2. When can I view Form GSTR-6A of a tax period?

You can view Form GSTR-6A of a tax period -

1. When the counterparty has saved/submitted/filed their Form GSTR-1, then the invoices will be available for view in Form GSTR-6A.
2. When the counterparty has only uploaded invoice details, but has not submitted/filed their Form GSTR-1, then such saved documents will also be available for view in Form GSTR-6A.

## 3. Do I have to file the Form GSTR-6A?

No, you don't have to file the Form GSTR-6A. It is a read-only document provided to you so that you have a record of all the invoices received from various supplier taxpayers in a given tax period.

## 4. Can I make changes to or add an invoice in my Form GSTR-6A in case there are any errors or omission in the details uploaded by my supplier taxpayers?

No, you cannot make any changes to the Form GSTR-6A, as it is a read-only document. The information displayed in Form GSTR-6A is also available in Form GSTR-6 and any/all actions must be taken in the GSTR-6 by the receiver.

## 5. Which details are available in Form GSTR-6A?

The details available in Form GSTR-6A are:

1. **Input tax credit received for distribution** - To view the details of inward supply invoices received from counter-party suppliers, for distribution of ITC to the GSTINs (with same PAN) mapped to the ISD
2. **Debit / Credit notes (including amendments thereof) received during current tax period** - To view the details of debit or credit notes received from counter-party suppliers, by the ISD, during current tax period
3. **Amendments to Input tax credit received for distribution** - To view the details of amendment in inward supply invoices received from counter-party suppliers by the ISD
4. **Amendments to Debit/Credit notes received during current tax period** - To view the details of amendment in debit or credit notes received from counter-party suppliers by the ISD, during current tax period

## 6. Form GSTR-6A will be updated in which scenarios?

Form GSTR-6A will be updated in below scenarios, as explained below:

| S.No. | Scenario | For the Return period of | Supplier status of Form GSTR-1/5 | Receiver (ISD) status of Form GSTR-6 | Details are auto-populated in Form GSTR-6A of the receiver ISD in tax Period of |
|-------|----------|--------------------------|----------------------------------|--------------------------------------|---|
|       |          |                          |                                  |                                      |   |

|   |  |           |              |               |  |
|---|--|-----------|--------------|---------------|--|
| 1 | When Receiver (ISD) has not submitted Form GSTR-6 for the month of June 2020, but supplier has already submitted Form GSTR-1/5 for June 2020 | June 2020 | 10-July-2020 | Not submitted | The supplier's B2B details will be auto-populated in Form GSTR-6A in June 2020 of the receiver ISD (i.e., in current tax period) |
| 2 | When the supplier submits the Form GSTR-1/5 return <u>before</u> Receiver (ISD) submits the Form GSTR-6 for the period of June 2020          | June 2020 | 10-July-2020 | 12-July-2020  | The supplier's B2B details will be auto-populated in Form GSTR-6A in June 2020 of the receiver ISD (i.e., in current tax period) |
| 3 | When supplier submits Form GSTR-1/5 return <u>after</u> Receiver (ISD) submits Form GSTR-6 for the period June 2020                          | June 2020 | 10-July-2020 | 06-July-2020  | The supplier's B2B details will be auto-populated in Form GSTR-6A in July 2020 of the receiver ISD (i.e., next tax period)       |

## 7. Can I as a taxpayer download and keep a copy of my Form GSTR-6A for future reference?

After logging into GST Portal, you can view Form GSTR-6A and/or download the same in an Excel format.

## 8. What is the impact of Debit/ Credit Note on Form GSTR-6A, 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.                  |