

Advisory on Reporting of supplies to un-registered dealers in GSTR1/GSTR 5

Sep 3rd, 2024

Vide Notification No. 12/2024 – Central Tax dated 10th July, 2024, the Government has reduced the threshold limit for reporting of invoice wise details of inter-state taxable outward supplies made to unregistered dealers from **2.5 Lakh to 1 Lakh** which needs to be reported in Table 5 of Form GSTR-1 and Table 6 of GSTR-5. In accordance with the new legal provisions, this change is currently under development on the portal and would be available to the taxpayers shortly.

Further, till the time the functionality is made available on portal, it is advised to continue reporting the invoice wise details of taxable outward supplies to unregistered dealers which are more than 2.5 Lakhs in the Table 5 of Form GSTR-1 and Table 6 of GSTR-5.

Thanks,
Team GSTN