

Validation of date on entry of invoices of cancelled suppliers and date of registration, in Form GSTR-6 and showing of tax period and filing status in Excel download of Form GSTR 6A

- An ISD distributes the credit availed on inward supplies, received from the suppliers, to its units through monthly return, filed in Form GSTR-6. ISDs would now, not be able to enter invoices/debit notes/credit notes of their suppliers having cancelled status in their Form GSTR 6, having date after their effective date of cancellation, or having date before the date of grant of registration to suppliers or that of ISD (itself).
- Following two columns have also been added in Form GSTR-6A excel, available for download to ISDs:
 - In column 'GSTR 1/5 Period', System will populate the tax period of GSTR 1/5 return, from which record is auto-populated in "MM, YYYY" format against each record.
 - In column 'GSTR 1/5 Filing Status', System will populate either "Yes" or "No", corresponding to the filing status of GSTR 1/5 return by the supplier for that particular period.