



## Advisory on reporting outward supply at 6% rate in GSTR-1

The Goods and Services Tax Network (GSTN) has issued an Advisory dated May 10, 2022 on reporting Outward Supply at 6% rate in GSTR-1. A new tax rate of 6% IGST or 3% CGST+ 3% SGST has been introduced on below mentioned goods vide Notification No. 02/2022 dated 31st March 2022.

S.No.	Tariff item, sub-heading, heading or Chapter	Description
1	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
2	6901 00 10	Bricks of fossil meals or similar siliceous earths
3	6904 10 00	Building bricks
4	6905 10 00	Earthen or roofing tiles

Changes are being made on the GST portal to include this rate in GSTR-1. As a temporary measure, taxpayers who have to report goods at this rate may do so by reporting the entries in the 5% heading and then manually increasing the system computed tax amount to 6%. This can be done by entering the value in the 'Taxable value' column next to 5% tax-rate and then increasing the system computed tax-amount to 6% IGST or 3% CGST + 3% SGST in the 'Amount of Tax' column under the relevant Table, namely B2B, B2C or Export, as applicable. This will ensure that correct tax amount is reported in GSTR-1. Meanwhile, this rate will be made available on the GST portal shortly.

**Source: Advisory dated May 10, 2022**



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