#### Form GST ITC-1A

Recipient's GSTIN -Name -Tax Period -

Date -

Summary -					
S.No.	Decsription	IGST	CGST	SGST	Total
1	ITC Claimed in current tax period				
2	Matched ITC claim for current tax period				
3	Mismatched ITC of earlier tax period matched in				
4	ITC Mismatched - Current Period				
	Mismatched ITC of earlier tax period- Added as				
5	Output tax liability				
6	Output Tax added due to Duplicate ITC Claim				

Report No.(i) - ITC Mismatch Report

						As per Supplier										A	As per Recei	iver				ITC avail	ed liable to	be added as
Sr	No. Supplier's	Supplier's	Invoice/deb	Invoice /	HSN/				Outp	ut Tax			Invoice /	HSN/SA	Taxable			In	put Tax					
	GSTIN	Name	it note No.	debit	SAC	(as per line item)	IGS	ST	CC	GST	S	GST	debit	C	value	]	GST	(	CGST	SO	GST	IGST	CGST	SGST
				date			Rate	Amount	Rate	Amount	Rate	Amount	date		(as per	Rate	Amount	Rate	Amount	Rate	Amount			
	1 2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

Part A - Both supplier and recipient has filed valid relevant returns

#### Part B - Supplier has not filed valid return

#### Note -

1. Additional invoices added by recipient will remain under mismatch category till these are accepted by pairing supplier.

- 2. All invoices will remain under mismatch pertaining to those suppliers who have not filed the valid returns till date.
- #. Difference between ITC claimed by receiver taxpayer and output tax paid by supplier taxpayer

#### Report No. (ii)-Duplicate claims

Sr No.	Supplier's	Supplier's	Invoice/deb			Taxable value		Du	ıplicate I7	C Claime	ed		Outp	out Tax A	dded
	GSTIN	Name	it note No.		SAC	(as per line item)	IGS	ST	CG	ST	S	GST	IGST	CGST	SGST
				date			Rate	Amount	Rate	Amount	Rate	Amount	Amount	Amount	Amount
1	2	3	4	5	6	7									

#### Summary -

1	Output tax reduced by Supplier		
2	Corresponding ITC reduced by receiver		
3	Output tax liable to be added		_

Report No. (iii) -ITC Mismatch Report due to credit notes

						As per Supplier										A	As per Recei	iver				Output tax lia	able to be a	ıdded
Sr I	····	Supplier's	Credit note		HSN/	Value of Credit note		(	Output T	Tax reduced	l			HSN/SA	Value		-	ITC	reduced					
	GSTIN	Name	No.		SAC		IG	ST	C	CGST	S	SGST	Note	C		]	IGST	(	CGST	SO	GST	IGST	CGST	SGST
				Date			Rate	Amount	Rate	Amount	Rate	Amount	Date			Rate	Amount	Rate	Amount	Rate	Amount			
1	2.	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

- 1. Month wise reversal details
- 2. Reclaim of reversed ITC / reduction in output tax
- 3. Summary of mismatches and list for tax authorities
  - if not include in MIS reports
- #. Difference between output tax reduced by supplier taxpayer and ITC reduced by receiver taxpayer

### Form GST ITC-1B

### Part A - Both supplier and recipient has filed valid relevant returns

Part B - Supplier has not filed valid return

Supplier's GSTIN -Name -Tax Period -Date -

#### Summary -

1	Output tax declared in current tax period GSTR	
2	Output tax increased due to acceptance/rectification of mismatched invoices	
3	ITC claimed by receivers in excess of output tax	

#### Report No. (i) - Details of the Mismatches

								As pe	r Supplie	r								As per R	eceiver				ITC availe	d liable to output lia	
$\mathbf{S}$	No. Receive	r's Receiv	er's I	invoice/de	Invoice /	HSN/	Taxable value			Out	tput Tax			Invoice	HSN/S	Taxab	•		Inpu	t Tax					
	GSTI	N Nam	ne	bit note	debit	SAC	(as per line item)			(as per i	n GSTR 1/5)			/ debit	AC	le			(as per in	<b>GSTR 2/6)</b>					
				No.	date											value									
																(as per line	r								
																item)									
								IG	IGST CGST SGS								IG	GST	CC	GST	SG	ST	IGST	CGST	SGST
								Rate				Rate	Amount				Rate	Amount	Rate	Amount	Rate	Amount			
	1 2	3		4	5	6	7	8	te Amount Rate Amount 9 10 11			12	13	14	15	16	17	18	19	20	21	22	23	24	25

#### Note -

- 1. Additional invoices added by recipient will remain under mismatch category till these are accepted by pairing supplier.
- 2. All invoices will remain under mismatch pertaining to those suppliers who have not filed the valid returns till date.
- #. Difference between ITC claimed by receiver taxpayer and output tax paid by supplier taxpayer

## Part C - Supplier has issued credit note but recipient is yet to reduce ITC

#### Summary -

1	Output tax reduced by Supplier in current tax period
1	tax period
2	Corresponding ITC reduced by receiver in current tax period
	Mismatched reduction in output tax of
	earlier tax period matched in current tax
3	period
	Reduction in output tax not matched by
4	corresponding decrease in ITC
	Mismatched reduction in output tax of
	earlier tax period - Added as Output Tax
5	liability in current tax period

## Report No. (ii) - Details of the Mismatches due to credit notes

						As per Supplier											As per Re	eceiver				Output ta	x liable to	be added
Sr	No. Receiver	s Receiver's	Credit	Credit	HSN/	Value of Credit note			Output	Tax reduced			Credit	HSN/S	Value			ITC re	duced					
	GSTIN	Name	note No.	Note	SAC								Note	AC										
				Date				D.					Date											
							IG	IGST CGST SGST							IG	SST	CG	ST	SG	SST	IGST	CGST	SGST	
							Rate	Amount	Rate	Amount	Rate	Amount				Rate	Amount	Rate	Amount	Rate	Amount			
	1 2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

# Reports may also be included on -

- 1. Month wise reversal details
- 2. Reclaim of reversed ITC / reduction in output tax3. Summary of mismatches and list for tax authorities
  - if not include in MIS reports
- #. Difference betweenoutput tax reduced by supplier taxpayer and ITC reduced by receiver taxpayer

# Report (iii)- Duplicate claim

Sr No	. Supplier's GSTIN	Supplier's Name	Credit note No.	Credit Note date		Taxable value (as per line item)		Duplica	ate reduct	ion in outpı	ıt liability			utput Ta r in GSTI	
							IGST		CO	GST	SGS	ST	IGST	CGST	SGST
							Rate	Amount	Rate	Amount	Rate	Amount	Amount	Amount	Amount
1	2	3	4	5	6	7									

		IGST	CGST	SGST	Total
1	Output tax liable to be imposed on Supplier due to mismatch with e-commerce operators in Current period				
2	Output tax added due to mismatch in earlier period				
3	Mismatched Output tax liability of earlier period- Matched in current period				

# $Report\ No.\ (iv)(a)\ -\ Mismatch\ report\ -\ Outward\ supplies\ made\ through\ e\text{-}commerce\ operator\ (For\ Supplies\ to\ Registered\ Dealers)$

						As ]	oer E-commerce Co	mpany											As per Su	pplier					Outpu	ıt tax liable	to be
Sr	No. E	- ]	Invoice No.	Invoice	Place of	HSN/	Taxable value			S	upplies Decl	ared		Invoice	Invoice	Place	HSN/SAC	Taxable			Supplies	Declared			impo	sed on Sup	plier
	co	ommerce		Date.	Supply	SAC				(a	s per in GST	TR 9)		No.	Date.	of		value			(as per in	GSTR 1/5)			-	-	
	G	STIN			(State											Suppl											
					Code)											y											
																(State											
																Code)									T		
								IG	ST	C	GST	SG	ST						IG	ST	C	GST	SO	GST	IGST	CGST	SGST
								Rate	Amount	Rate	Amount	Rate	Amount						Rate	Amount	Rate	Amount	Rate	Amount			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

## $Report\ No.\ (iv)(b)\ -\ Mismatch\ report\ -\ Outward\ supplies\ made\ through\ e-commerce\ company\ (For\ Supplies\ to\ Other\ than\ Registered\ Dealers)$

			As per Supplier										Output tax liable to be										
Sr No	. E-	E-	Tax	Place of Supply	Taxable value		Supplies Declared Ta				Tax	Place of Supply (State	Taxable	Supplies Declared						imposed on Supplier			
	commerce	commerce	Period	(State Code)			(as per in GSTR 9)				Period	Code)	value	(as per in GSTR 1/5)									
	GSTIN	Company																					
		name				IG	IGST CGST		SGST					IG	ST	CG	SST	SG	TST	IGST	CGST	SGST	
						Rate	Amount	Rate	Amount	Rate	Amount				Rate	Amount	Rate	Amount	Rate	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

## **Mismatch Reports for E-commerce Operators**

E-commerce Operator's GSTIN -Name -Tax Period -

	Taxable Value
Mismatched supplies Current period	
Mismatched supplies earlier period- matched	

## Report No. (i) - Mismatch report- Outward supplies made through e-commerce operator (For Supplies to Registered Dealers)

	As per E-commerce Company												As per Supplier											Output tax liable to be			
Sr	Supplier	Invoice	Invoice	Place of	HSN/	Taxable		Supplies Declared Inv							Place of	HSN/	Taxable	Supplies Declared						imposed on Supplier			
		No.	Date.	Supply (State	SAC	value		(as per in GSTR 9)							Supply (State	SAC	value	(as per in GSTR 1/5)									
				Code)											Code)												
								IGST	CG	SST	SGST							IG	GST	CC	GST	SG	ST	IGST	CGST	SGST	
							Rate	Amount	Rate	Amount	Rate	Amount						Rate	Amount	Rate	Amount	Rate	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	

### Report No. (ii) - Mismatch report- Outward supplies made through e-commerce company (For Supplies to Other than Registered Dealers)

								Output tax liable to be															
Sr	Supplier	Supplier	Tax	Place of Supply	Taxable			Tax	Place of Supply (State Code)	Taxable	Supplies Declared						imposed on Supplier						
	<b>GSTIN</b>	name	Period	(State Code)	value			Period		value	(as per in GSTR 1/5)												
						(as per in GSTR 9)											_						
							IGST	CGST		SGST					IG	ST	CG	SST	SG	ST	IGST	CGST	SGST
						Rate	Amount	Rate	Amount	Rate	Amount				Rate	Amount	Rate	Amount	Rate	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24