

# Form GST ITC-1A

Recipient's GSTIN - Name -

Tax Period - Date -

Output Tax added due to Duplicate ITC Claim

6

Mismatched ITC of earlier tax period- Added as Output tax liability

5

ITC Mismatched - Current Period

4

Mismatched ITC of earlier tax period matched in

3

Matched ITC claim for current tax period

2

ITC Claimed in current tax period

1

**Total**

**SGST**

**CGST**

**IGST**

**Description**

**S.No.**

**Summary -**

# Report No.(i) - ITC Mismatch Report

|  |  |  |
| --- | --- | --- |
| **As per Supplier** | **As per Receiver** | **ITC availed liable to be added as** |
| **Sr No.** | **Supplier's GSTIN** | **Supplier's Name** | **Invoice/deb it note No.** | **Invoice / debit date** | **HSN/ SAC** | **Taxable value (as per line item)** | **Output Tax** | **Invoice / debit date** | **HSN/SA C** | **Taxable value (as per** | **Input Tax** |  |
| **IGST** | **CGST** | **SGST** | **IGST** | **CGST** | **SGST** | **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** |

**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**

**CGST**

**IGST**

S.no Supplier’s Supplier’s Invoice/Debit Invoice/Debit

 GSTIN Name Note No. Date HSN/SAC

**1**

**2**

**3**

**4**

**Taxable value (as per line item)**

**IGST**

**Duplicate ITC Claimed**

**Output Tax Added**

**SGST**

**IGST**

**CGST SGST**

**Rate Amount Rate Amount Rate Amount Amount Amount Amount**

**6**

**7**

**Summary -**

Output tax liable to be added

3

Corresponding ITC reduced by receiver

2

Output tax reduced by Supplier

1

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

|  |  |  |
| --- | --- | --- |
| **As per Supplier** | **As per Receiver** | **Output tax liable to be added** |
| **Sr No.** | **Supplier's GSTIN** | **Supplier's Name** | **Credit note No.** | **Credit Note Date** | **HSN/ SAC** | **Value of Credit note** | **Output Tax reduced** | **Credit Note Date** | **HSN/SA C** | **Value** | **ITC reduced** |  |
| **IGST** | **CGST** | **SGST** | **IGST** | **CGST** | **SGST** | **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** |

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 per Supplier** | **As per Receiver** | **ITC availed liable to be added to the output liability** |
| **Sr No.** | **Receiver's GSTIN** | **Receiver's Name** | **Invoice/de bit note No.** | **Invoice / debit date** | **HSN/ SAC** | **Taxable value (as per line item)** | **Output Tax****(as per in GSTR 1/5)** | **Invoice****/ debit date** | **HSN/S AC** | **Taxab le value (as per line item)** | **Input Tax****(as per in GSTR 2/6)** |  |
| **IGST** | **CGST** | **SGST** | **IGST** | **CGST** | **SGST** | **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** |

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 currenttax period |  |
| 2 | Corresponding ITC reduced by receiver in current tax period |  |
| 3 | Mismatched reduction in output tax ofearlier tax period matched in current tax period |  |
| 4 | Reduction in output tax not matched by corresponding decrease in ITC |  |
| 5 | Mismatched reduction in output tax ofearlier tax period - Added as Output Tax liability in current tax period |  |

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

|  |  |  |
| --- | --- | --- |
| **As per Supplier** | **As per Receiver** | **Output tax liable to be added** |
| **Sr No.** | **Receiver's GSTIN** | **Receiver's Name** | **Credit note No.** | **Credit Note Date** | **HSN/ SAC** | **Value of Credit note** | **Output Tax reduced** | **Credit Note Date** | **HSN/S AC** | **Value** | **ITC reduced** |  |
| **IGST** | **CGST** | **SGST** | **IGST** | **CGST** | **SGST** | **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 tax
3. 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** | **HSN/ SAC** | **Taxable value (as per line item)** | **Duplicate reduction in output liability** | **Output Tax****(as per in GSTR 1/5)** |
| **IGST** | **CGST** | **SGST** | **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-commerce operator (For Supplies to Registered Dealers)

|  |  |  |
| --- | --- | --- |
| **As per E-commerce Company** | **As per Supplier** | **Output tax liable to be** |
| **Sr No.** | **E-****commerce GSTIN** | **Invoice No.** | **Invoice Date.** | **Place of Supply (State Code)** | **HSN/ SAC** | **Taxable value** | **Supplies Declared (as per in GSTR 9)** | **Invoice No.** | **Invoice Date.** | **Place of Suppl y (State****Code)** | **HSN/SAC** | **Taxable value** | **Supplies Declared (as per in GSTR 1/5)** | **imposed on Supplier** |
|  |  |  |  |  |  |  | **IGST** | **CGST** | **SGST** |  |  |  |  |  | **IGST** | **CGST** | **SGST** | **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 E-commerce Company** | **As per Supplier** | **Output tax liable to be** |
| **Sr No.** | **E-****commerce GSTIN** | **E-****commerce Company name** | **Tax Period** | **Place of Supply (State Code)** | **Taxable value** | **Supplies Declared (as per in GSTR 9)** | **Tax Period** | **Place of Supply (State Code)** | **Taxable value** | **Supplies Declared (as per in GSTR 1/5)** | **imposed on Supplier** |
| **IGST** | **CGST** | **SGST** |  |  |  | **IGST** | **CGST** | **SGST** | **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**

**GST ITC - 1C**

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 No.** | **Supplier GSTIN** | **Invoice No.** | **Invoice Date.** | **Place of Supply (State****Code)** | **HSN/ SAC** | **Taxable value** | **Supplies Declared (as per in GSTR 9)** | **Invoice No.** | **Invoice Date.** | **Place of Supply (State****Code)** | **HSN/ SAC** | **Taxable value** | **Supplies Declared (as per in GSTR 1/5)** | **imposed on Supplier** |
|  |  |  |  |  |  |  | **IGST** | **CGST** | **SGST** |  |  |  |  |  | **IGST** | **CGST** | **SGST** | **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)**

|  |  |  |
| --- | --- | --- |
| **As per E-commerce Company** | **As per Supplier** | **Output tax liable to be** |
| **Sr No.** | **Supplier GSTIN** | **Supplier name** | **Tax Period** | **Place of Supply (State Code)** | **Taxable value** | **Supplies Declared (as per in GSTR 9)** | **Tax Period** | **Place of Supply (State Code)** | **Taxable value** | **Supplies Declared (as per in GSTR 1/5)** | **imposed on Supplier** |
|  |  |  |  |  |  | **IGST** | **CGST** | **SGST** |  |  |  | **IGST** | **CGST** | **SGST** | **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** |

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