

Reporting of HSN codes in Table 12 of GSTR-1/1A

1. As per Notification No. 78/2020 – Central Tax, dated October 15, 2020, taxpayers are required to report a minimum of 4 or 6 digits of the HSN Code in Table 12 of GSTR-1, based on their Aggregate Annual Turnover (AATO) in the previous financial year. To support taxpayers, these changes are being implemented in phases on the GST Portal, with Phase 2 going live on November 1, 2022.
2. The phased rollout, Phase 3 for reporting HSN codes in GSTR-1 and 1A (Table 12) will commence for the May 2025 return period. Details of the changes are provided in the table below.

Phases	Taxpayers with AATO of up-to 5 cr.	Taxpayers with AATO of more than 5 cr.
Phase 2	Taxpayers must report 4-digit HSN codes for goods and services. Manual entry of HSN or description is permitted, and a warning or alert message will appear for manual HSN entries. Nonetheless, taxpayers can proceed to file GSTR-1 after manual entry.	Taxpayers must mandatorily report 6-digit HSN codes for goods and services. They can manually enter HSN codes or descriptions, and an alert will be triggered for any incorrect codes. Despite this, taxpayers can still file GSTR-1 after making manual entries.
Phase 3	Mandatorily reporting 4-digit HSN codes for goods & services	Mandatorily reporting 6-digit HSN codes for goods & services.
	i. Manual user entry of HSN will not be allowed. ii. HSN code can be selected from drop down only. iii. A customized description mentioned in HSN master will auto-populate in a new field called “Description as per HSN Code”	
	In Table-12 validation with regards to value of the supplies have also been introduced. i. These validations will validate the value of B2B supplies shown in different Tables viz: 4A, 4B, 6B, 6C, 8 (recipient registered), 9A, 9B (registered), 9C (registered), 15 (recipient registered), 15A (recipient registered) with the value of B2B supplies shown in table-12. ii. Similarly, validations will validate the value of B2C supplies shown in different tables viz: 5A, 6A, 7A, 7B, 8 (recipient unregistered), 9A (export), 9A (B2CL), 9B (unregistered), 9C (unregistered), 10, 15 (recipient unregistered), 15A (recipient unregistered) with the value of B2C supplies shown in Table-12. iii. In case of amendments, only the differential value will be taken for the purpose of validation. *However, initially these validations have been kept in warning mode only, that means warning or alert message shall be shown in case of mismatch in values, whereas taxpayers will be able to file GSTR-1 in such cases. Further, in case B2B supplies are reported in other tables of GSTR-1, in that case B2B tab of Table-12 cannot be left empty	
Phase 4	To be communicated in due course	

3. In addition to the above, Table 12 of GSTR-1/1A has been enhanced with the following features:
 - i. The table is now divided into two tabs: "B2B Supplies" and "B2C Supplies", requiring taxpayers to enter HSN summary details separately for each.
 - ii. A new "Download HSN Codes List" button allows taxpayers to download an Excel file containing updated HSN and SAC codes for goods and services, along with descriptions.
 - iii. The "Product Name as in My Master" button is now searchable, enabling taxpayers to select descriptions from their HSN Master. Upon selection, the HSN code, description, UQC, and quantity will auto-populate, providing an optional functionality.

Reporting in Table 13 of GSTR-1/1A

In Table 13 of GSTR 1/1A, which requires taxpayers to provide details of documents issued, is now mandatory from May 2025 return period. Taxpayers will no longer be able to leave this table blank and proceed with filing their return. If B2B or B2C supplies are reported in any table of GSTR-1 or GSTR-1A, an error message will appear if Table 13 has not been filled.