

**Form GST ITC-1A**

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

**Summary -**

S.No.	Description	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				
5	Mismatched ITC of earlier tax period- Added as Output tax liability				
6	Output Tax added due to Duplicate ITC Claim				

**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/debit note No.	Invoice / debit date	HSN/SAC	Taxable value (as per line item)	Output Tax						Invoice / debit date	HSN/SAC	Taxable value (as per line item)	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 -

- Additional invoices added by recipient will remain under mismatch category till these are accepted by pairing supplier.
  - 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 GSTIN	Supplier's Name	Invoice/debit note No.	Invoice / debit date	HSN/SAC	Taxable value (as per line item)	Duplicate ITC Claimed						Output Tax Added											
							IGST		CGST		SGST		IGST	CGST	SGST									
							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													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/SAC	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

- Month wise reversal details
  - Reclaim of reversed ITC / reduction in output tax
  - 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**

Sr No.	Receiver's GSTIN	Receiver's Name	Invoice/debit note No.	Invoice/debit date	HSN/SAC	Taxable value (as per line item)	As per Supplier						Invoice/debit date	HSN/SAC	Taxable value (as per line item)	As per Receiver						ITC availed liable to be added to the output liability		
							Output Tax (as per in GSTR 1/5)									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 current tax period	
2	Corresponding ITC reduced by receiver in current tax period	
3	Mismatched reduction in output tax of earlier 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 of earlier tax period - Added as Output Tax liability in current tax period	

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

Sr No.	Receiver's GSTIN	Receiver's Name	Credit note No.	Credit Note Date	HSN/SAC	Value of Credit note	As per Supplier						Credit Note Date	HSN/SAC	Value	As per Receiver						Output tax liable to be added		
							Output Tax reduced									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 between output 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)**

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



GST ITC - 1C

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 imposed on Supplier					
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)						IGST	CGST	SGST
							IGST		CGST		SGST							IGST		CGST		SGST				
						Rate	Amount	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 imposed on Supplier											
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)						IGST	CGST	SGST			
						IGST		CGST		SGST					IGST		CGST		SGST							
						Rate	Amount	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			