

Key Changes in GSTR-1/1A: Table 12 & Table 13 – Effective from May 2025

To streamline GST compliance, reduce errors, and provide more granular insights into business transactions, two important updates will be implemented starting from the May 2025 return period (to be filed in June 2025)

Overview of Changes to GSTR-1 Compliance

These changes, outlined below, are designed to improve the accuracy, transparency, and standardization of GST returns:

- 1. Mandatory HSN Code Reporting in Table 12
- 2. Mandatory Completion of Table 13 – Documents Issued

These updates will significantly impact the way businesses report their transactions, and compliance with these changes is now essential for successful return filing.

1. Change 1: Mandatory Reporting of HSN Codes in Table 12

Aspect	Details
Effective From	May 2025 Return Period (To be Filed in June 2025)
What is Changing?	Mandatory reporting of HSN codes in Table 12 based on turnover category. Manual entry removed — only dropdown-based selection is now allowed.
Applicability	Turnover > ₹5 crores: 6-digit HSN for all supplies (B2B, B2C, Export). Turnover ≤ ₹5 crores: 4-digit HSN for B2B supplies.
Mandatory HSN Requirement	HSN codes must be selected from the system-provided dropdown list . Manual entry is no longer permitted.
Value Validation Introduced	System will validate the value of B2B and B2C supplies reported in Table 12 against values declared in other GSTR-1 tables.
B2B Value Validation	Validated against: 4A, 4B, 6B, 6C, 8 (registered), 9A, 9B (registered), 9C (registered), 15 & 15A (registered recipients) .
B2C Value Validation	Validated against: 5A, 6A, 7A, 7B, 8 (unregistered), 9A (export/B2CL), 9B & 9C (unregistered), 10, 15 & 15A (unregistered recipients) .
Treatment of Amendments	Only the differential value is considered for validation in case of amendments.
System Enforcement	Value validations are currently in warning mode (alerts shown but filing allowed). - If B2B supplies are declared elsewhere, B2B tab of Table 12 cannot be left blank.
Impact on Filing	- Improves accuracy and uniformity . - Reduces classification errors and enhances audit readiness.
Action Required	Map all goods/services with correct HSN codes. Update ERP systems for dropdown integration. Ensure value reconciliation across tables.

2. Mandatory Filing of Table 13 in GSTR-1/1A – Effective May 2025

Aspect	Details
Effective From	May 2025 Return Period (to be filed in June 2025)
What is Changing?	Table 13 must now be completed by all taxpayers, capturing details of all documents issued.
Applicability	It is required whenever B2B or B2C supplies are reported in GSTR-1/1A. - Must include serial number ranges, the total number of documents issued and cancelled documents, if any (excluded from total count).
System Enforcement	If Table 13 is left blank, an error message will prevent the return from being filed.
Impact on Filing	Ensures transparency and auditability of issued documents.
Action Required	Maintain and accurately report serial number ranges for all issued documents. - Integrate this reporting into your regular workflow.
Key Takeaway	Table 13 completion is now mandatory, and failure to do so will block return filing.

Types of Documents to Report in Table 13 of GSTR-1/1A:

Sl. No.	Document Type	Description
1	Invoices for Outward Supply	Issued for sales to registered or unregistered persons (B2B/B2C/Exports).
2	Invoices for Inward Supply from URP	Self-invoice generated for reverse charge transactions when buying from an unregistered supplier.
3	Revised Invoices	Issued when a Provisional Invoice is later replaced with a Tax Invoice .
4	Debit Notes	Issued to increase the taxable value or tax amount of a previously issued invoice.
5	Credit Notes	Issued to reduce the taxable value or tax amount of a previously issued invoice.
6	Receipt Vouchers	Issued when advance payment is received from a customer before the issuance of a tax invoice.
7	Refund Vouchers	Issued when advance received is refunded and no supply is made.
8	Payment Vouchers	Issued when payment is made under reverse charge mechanism.
9	Delivery Challans	Used for job work, supply on approval, or non-taxable transactions where no invoice is raised.

With the rollout of **Phase-3 from the May 2025 return period**, the GSTN has significantly strengthened the return filing framework through two key changes: **mandatory dropdown-based HSN code reporting with value validations in Table 12**, and **compulsory reporting of all issued documents in Table 13**. These measures aim to enhance data consistency, transparency, and audit readiness across the GST ecosystem. Businesses must take proactive steps to align their internal systems, validate their reporting structure, and ensure teams are trained for accurate compliance. Timely adaptation to these requirements will minimize filing errors, prevent system blocks, and ensure seamless GST return submissions moving forward.