

Advisory on Table-12 of GSTR-1 or GSTR-1A

Apr 11th, 2025

It to inform that GSTN has implemented phase wise changes in Table-12 of GSTR-1 or GSTR-1A. For the same various advisories have been issued time to time, which are available on GST Portal. GSTN is going to implement Phase-III of Table 12 of GSTR 1 & 1A from **April, 2025 tax period** onwards. Which implies:

(1). Table-12 has been bifurcated into two tables namely B2B and B2C, to report these summary of these supplies HSN wise separately in corresponding table.

(2). Manual entry of HSN will not be allowed. Taxpayer will be able to choose correct HSN from given Drop down.

For detailed advisory on the above issue, kindly refer to Advisory dated Jan 22nd, 2025 issued by GSTN, which is available on the GST Portal at <https://services.gst.gov.in/services/advisoryandreleases/read/574>.

Thanking You,
Team GSTN