



Directorate General of Systems & Data Management, CBIC

ADVISORY: ADVAIT/GST/01/2020, Dated 22.06.2020

Cumulative mismatch in GSTR-1 and GSTR-3B

DGARM has been providing Red Flag reports based on comparison between GSTR 1 vs 3B. Field has reported that the GST application does not provide functionality for aggregated comparison and takes an inordinately long time to validate data. To enable field to dispose the pending Red Flags reports on priority, an exercise was undertaken under project ADVAIT to ascertain cumulative mismatch between the two returns for assisting the field formations in their compliance efforts. This exercise has been done for all taxpayers registered from July 2017 and returns filed till 30 March 2020, falling under the Centre's jurisdiction.

2. The list of GSTINs has been restricted to those where the cumulative tax liability difference is greater than 1 crore. However, data from Table 9 (related to Amendments, Credit Note, Debit Note), Table 10 (Amendments to unregistered person) and Table 11 (Part II) (related to amendments in advance mentioned in 11A) of GSTR1 are not considered. Field officers may be directed to verify the information accordingly, before proceeding further.
3. The data is being shared with each Zone on Zonal official mail Id's. The data is Commissionerate wise and has division/range details. The Zone wise GSTIN count and total difference in tax liability is detailed in annexure A.

This advisory issues with the approval of Pr. DG (Systems).



ANNEXURE-A

Zone Wise GSTIN Count and Sum Total of Difference in Tax Liability

Zone	GSTIN Count	Sum Total of Difference in Tax Liability
AHMEDABAD	491	18,77,23,67,350
BENGALURU	548	32,52,55,84,180
BHOPAL	341	22,86,48,90,137
BHUBANESWAR	145	6,13,22,30,762
CHANDIGARH	343	15,13,96,49,538
CHENNAI	531	24,88,87,91,934
DELHI	1274	68,64,32,11,572
GUWAHATI	111	21,19,53,96,926
HYDERABAD	258	12,68,76,92,734
JAIPUR	260	16,90,74,69,519
KOLKATA	483	81,62,34,48,742
LUCKNOW	237	21,42,99,76,086
MEERUT	356	19,71,94,68,876
MUMBAI	1057	57,10,45,89,456
NAGPUR	261	8,35,02,05,679
PANCHKULA	468	33,17,41,43,805
PUNE	376	16,92,79,40,897
RANCHI	197	69,51,25,36,506
THIRUVANANTHAPURAM	135	6,12,81,19,025
VADODARA	238	9,46,03,50,786
VISHAKAPATNAM	212	15,37,83,13,800
Grand Total	8322	5,78,56,63,78,310