

Key Changes in HSN Code Reporting from the May 2025 Return Period.

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1. Mandatory HSN Code Selection from Dropdown:

- Manual entry of HSN codes is no longer permitted.
- Taxpayers must select the appropriate HSN codes from a predefined dropdown list.
- Upon selection, the corresponding description will auto-populate in a new field labelled “Description as per HSN Code”.

2. Turnover-Based HSN Code Requirements:

- Taxpayers with Aggregate Annual Turnover (AATO) up to ₹5 crore:
 - Mandatory reporting of 4-digit HSN codes for goods and services.
- Taxpayers with AATO above ₹5 crore:
 - Mandatory reporting of 6-digit HSN codes for goods and services

3. Segregation of Table 12 into B2B and B2C Tabs:

- Table 12 is now divided into two separate tabs: one for Business-to-Business (B2B) supplies and another for Business-to-Consumer (B2C) supplies.
- This segregation facilitates distinct reporting and validation for each supply type

4. Introduction of Validations:

- The system now validates the values of B2B and B2C supplies reported in Table 12 against corresponding sections in GSTR-1.
- Initially, these validations are in warning mode, allowing taxpayers to file returns despite mismatches.
- In case B2B supplies are reported in other tables of GSTR-1, the B2B tab of Table 12 cannot be left empty

5. Additional Enhancements:

- A new “Download HSN Codes List” button has been introduced, enabling taxpayers to download an Excel file containing updated HSN and SAC codes along with their descriptions.
- The “Product Name as in My Master” feature is now searchable, allowing taxpayers to search for product descriptions in their HSN master. Upon selection, relevant details such as HSN code, description, unit quantity code (UQC), and quantity will auto-populate.

- These changes aim to streamline HSN code reporting, reduce errors, and enhance the accuracy of GST filings. Taxpayers are encouraged to familiarize themselves with these updates to ensure compliance

6. Table 13 becomes Mandatory:

- Details of documents issued must be reported
- Filing blocked if Table 13 is left blanked.

7. Suggestion:

- Stay Compliant
- Update your system accordingly.

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