

Advisory on HSN and GSTR-1 Filing

26/08/2021

1. In accordance with Notification No. 78/2020 – Central Tax, dated October 15, 2020, taxpayers need to declare Harmonised System of Nomenclature (HSN) Code of Goods and Services supplied by them on raising of tax invoices, with effect from 1st April, 2021 on the below mentioned lines.

S.No	Aggregate Turnover in the preceding Financial Year	Number of Digits of HSN Code to be reported in GSTR-1
1	Upto Rs. 5 crores	4
2	Above Rs. 5 crores	6

2. It has been reported by few taxpayers that HSN used by them for reporting in GSTR-1 is not available in the table 12 HSN drop-down. They have further stated that they are facing issues in adding the required HSN details in table -12 and filing of statement of outward supplies in form GSTR-1 of July 2021. Further, in some JSON files, the HSN field is coming as blank from the offline tool, along with other errors as mentioned below:-

- 1) Processed with Error, In Progress or Received but pending
- 2) Duplicate Invoice Number found in payload please correct

3. To view the detailed advisory on the action to be taken by the taxpayers to resolve above issues, click on: <https://tutorial.gst.gov.in/downloads/news/advisoryonhsnandgstr1.pdf>

Thanking you ,
Team GSTN