



May 1st, 2025 Vide Notification No. 78/2020 – Central Tax dated 15th October 2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in table-12 of GSTR-1 on the basis of Aggregate Annual Turnover (AATO) in the preceding Financial Year. To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST Portal wherein Phase 2 was implemented on GST Portal effective from 01st November 2022. In continuation of the phase wise implementation, Phase-3 of reporting of HSN codes in Table 12 of GSTR- 1 & 1A shall be implemented from May 2025 return period. Further , table 13 of GSTR-1/1A is also being made mandatory for the taxpayers from the said tax period. For detailed advisory please click here. Thanking You, Team GSTN

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