



RCM Liability/ITC Statement Dec 29th, 2025 To ensure correct and accurate reporting of reversed and reclaimed ITC and to avoid clerical mistakes, Electronic Credit Reversal and Re-claimed Statement (Reclaim Ledger) was introduced on the GST portal from August 2023 return period onwards for monthly taxpayers and from July-September 2023 quarter for quarterly taxpayers. This Reclaim Ledger captures the ITC temporarily reversed in Table 4(B)2 and its subsequent reclaim in Table 4(A)5 and 4(D)1. As of now taxpayer get a warning message if a taxpayer attempts to re-claim excess ITC in table 4D(1) than the available ITC reversal balance but the taxpayer is allowed to file its Form GSTR-3B. To the taxpayers multiple opportunities have been given to report their opening balance which was earlier reversed ITC but was n.....