



Directorate General of Systems & Data Management, CBIC

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Cumulative Mismatch in GSTR-8 and GSTR-3B

An exercise was undertaken under project ADVAIT to ascertain the difference in taxable Turnover reported by E-Commerce Operators “ECOs” in GSTR-8 and taxable turnover reported by corresponding supplier in GSTR-3B. This exercise has been undertaken for the GSTINs falling under the jurisdiction of centre and for the period starting from October 2018 to February 2020 (total 17 tax periods) using the data available till 30th March 2020.

2. The list of GSTINs has been restricted to those where the cumulative taxable value difference **is equal to or 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. Transactional level details have also been provided along with summary details to help in verification. Field Officers may please refer to the “Caveats and Description” given in data files, before proceeding further.
3. The data is being shared with each Zone on designation-based email IDs. The data is Commissionerate wise and includes division/range details. The Zone wise GSTIN count and total difference in tax liability is detailed in annexure A
4. This issues with the approval of Pr. DG (Systems).



Annexure – A

Zone Wise Summary of GSTINs Count and Sum Total of Difference In Taxable Value

ZONE	GSTIN_COUNT	Sum of Difference in GSTR8 Vs GSTR-3B Total Taxable Value
MUMBAI	92	9,59,24,69,262
KOLKATA	47	5,40,13,28,611
DELHI	133	4,12,59,61,620
CHENNAI	115	3,35,51,75,138
VISHAKAPATNAM-AMARAVATHI	32	2,05,38,22,833
HYDERABAD	69	1,90,66,18,668
BENGALURU	76	1,75,71,67,259
VADODARA	49	1,24,04,06,045
PANCHKULA	46	1,11,84,75,355
GUWAHATI	34	1,06,64,33,653
PUNE	48	96,98,89,232
BHOPAL	27	68,18,26,531
THIRUVANANTHAPURAM	22	59,34,14,514
CHANDIGARH	20	59,04,48,091
JAIPUR	29	56,09,04,787
NAGPUR	19	39,83,48,816
AHMEDABAD	12	39,57,26,477
MEERUT	14	29,15,22,713
LUCKNOW	12	23,25,87,168
RANCHI	5	6,77,55,314
BHUBANESWAR	2	4,24,60,764
Grand Total	903	3644,27,42,852