GST Mismatch Summary - 2026-08

Demo Enterprises | GSTIN 07AAAPD1234A1ZS

Urgent (High - ITC risk)	4
Important (Medium - reporting gap)	2
Minor (Low - entry issues)	0
ITC at risk	Rs. 30,330.00
Missed ITC	Rs. 7,200.00

Demo Enterprises - GST Mismatch Report (2026-08)

Hello,
Your books for 2026-08 were checked against the GST portal records. Key points:

1) 2 purchase invoice(s) (tax Rs.20,430.00) are in your books but the supplier has NOT reported them on the portal - this ITC is at risk. Please follow up with: Beta Polymers Limited, Epsilon Packaging Private Limited
2) 1 invoice(s) are on the portal but have no entry in the books - ITC of Rs.7,200.00 is being missed. Check the entries and claim it.
3) 1 invoice(s) have an amount/tax difference - see the list in the report.
4) 1 purchase bill(s) appear twice in your books but only once on the portal - ITC of Rs.8,100.00 may be claimed twice. If a bill was entered twice, remove the extra entry; if not, the supplier needs to report the full bill.
5) 1 invoice(s) match in amount and date, but under a different GSTIN than in your books - check the party's GSTIN in the books; with a wrong GSTIN the tax credit goes to the wrong place.

Total 6 issues: 4 urgent (High), 2 important (Medium), 0 minor (Low).
The invoice-wise list is in the attached report. Acting in time helps avoid both notices and ITC loss.

Invoice-wise list (6)

URGENT - Purchase amount or tax differs from the portal (1)

What to do: The books claim more than the portal - get an amended invoice/credit note from the supplier or correct your entry

Party	GSTIN	Invoice no	Date	Taxable	Books tax	Portal tax
Gamma Fittings	07AAAFG0003G1Z9	GF/0422	16-08-2026	72,000.00	12,960.00	11,160.00
Taxable difference Rs.10,000.00, tax difference Rs.1,800.00						

URGENT - Entered more than once (1)

What to do: Most likely entered twice - if so, remove one entry (the ITC is claimed twice). If these really are two items, the supplier has reported only one - ask them to correct their GSTR-1
What was found: Same line appears twice in the books, but the portal shows this bill only once

Party	GSTIN	Invoice no	Date	Taxable	Books tax	Portal tax
Theta Chemicals	27AAAFT0008T1ZY	TC/887	12-08-2026	45,000.00	8,100.00	-

URGENT - In your books, but the supplier has not reported it on the portal (2)

What to do: Supplier follow-up: ask them to file their GSTR-1; until then this ITC is at risk. With GSTR-2B, first check IMS - an invoice rejected or kept pending there is also left out of 2B
What was found: ITC claimed in the books, but the invoice is not on the portal (2A/2B) - usually the supplier has not reported it

Party	GSTIN	Invoice no	Date	Taxable	Books tax	Portal tax
Epsilon Packaging Private Limited	07AAACE0005E1ZJ	EPL-778	11-08-2026	18,500.00	3,330.00	-
Beta Polymers Limited	09AAACB0002B1ZR	BP/2304	14-08-2026	95,000.00	17,100.00	-

IMPORTANT - Same bill, but a different GSTIN (1)

What to do: Check the GSTIN in the party master - with a wrong GSTIN both ITC and reporting go to the wrong place

Party	GSTIN	Invoice no	Date	Taxable	Books tax	Portal tax
Eta Steel Limited	24AAACE0007H1ZF	ESL/6120	21-08-2026	310,000.00	55,800.00	55,800.00
Invoice/amount/date match but the GSTIN differs: books 24AAACE0007H1ZF, portal 27AAACE0007H1Z9						

IMPORTANT - On the portal, but not in your books (1)

What to do: Check the purchase entry - this ITC may be claimable

What was found: Invoice is on the portal but not in the books - ITC is being missed

Party	GSTIN	Invoice no	Date	Taxable	Books tax	Portal tax
ALPHA PIPES LIMITED	07AAACA0001A1ZZ	AP/1139	26-08-2026	40,000.00	-	7,200.00

The Excel report has the same list with taxable values on both sides. This summary is based on matching the uploaded books and GST portal data - confirm with your CA before any final decision.