

**Reply for clarification regarding difference in liability reported in GSTR-1 and GSTR-3B return**

Date: .....

To,  
Respected Sir

**Sub- For clarification regarding difference in liability reported in GSTR-1 and GSTR-3B return for the period .....to.....**

Respected Sir,

We have received a Notice having DIN: ..... on ..... regarding difference in liability reported in GSTR-1 and GSTR-3B.

We have filed GSTR-1 & GSTR 3B for the period ..... to ..... for the financial year ..... In the said notice it is directed us to clarify the discrepancy between GSTR-1 and GSTR-3B for the period ..... to ..... for the financial year .....

We beg to state that there are certain differences in the figures provided in your notice and as available on the GST Portal –

Particulars	GSTR-1-	GSTR-3B
A. As per the Notice	-	-
B. As available on the GST Portal as on	-	-
Differences (A-B)	-	-

Your Honour may please note that we are unable to locate the reasons for the above difference of Rs. .... in GSTR-1 and Rs. .... in GSTR-3B, therefore we request your Honour to kindly let us have your complete data.

We hereby explain the cause of variation between GSTR-3B and GSTR-1 liability during the said period: -

As per our GST returns, the total differences for the period ..... to ..... for the financial year ..... are as shown in TABLE-A:-

The difference in the above table is due to unreported invoices in GSTR-1 but liability of the same being correctly reported in GSTR-3B in the 1st Quarter of the F.Y. .... starting from ..... ending on ..... The unreported invoices mentioned above were duly reported in GSTR-1 in the 2nd Quarter of F.Y. .... The same has been shown in TABLE-B: -

From the above comparison statements, we would like to draw your kind attention to the fact that the difference between GSTR-1 and GSTR-3B Liability for the period ..... to ..... as shown in TABLE-A is due to unreported invoices in GSTR-1 in the 1st Quarter of the F.Y. .... On combining the GSTR-1 and GSTR-3B liability for the period

..... to ..... the difference in Tax Liability is getting nullified. The Detailed reconciliation of which is hereunder for your reference in TABLE-C

Thus, it is respectfully submitted before your honour that, after reconciling GSTR-1 and GSTR-3B for the period .....to ..... there remains no difference in the GSTR-1 and GSTR-3B in the concerned months.

In view of the above, it is prayed before your honour to kindly accept our detailed explanation on the matter of discrepancies in the returns for the period ..... to ..... and kindly drop the issue.

Thanking you  
Yours faithfully

**Authorized Signatory**