



Invoice-wise Reporting Functionality in Form GSTR-7

Key Change

The Government, via Notification No. 09/2025 – Central Tax dated 11th February 2025, amended Form GSTR-7 to enable invoice-wise reporting of TDS under GST, with legal effect from 01.04.2025. In that Notification, it was mentioned that from the return period of **April 2025** onwards, deductors are required to report **TDS on an invoice-wise basis** in Form GSTR-7, replacing the earlier consolidated reporting format.

Although the rule is **legally applicable** from April 2025, the **invoice-wise reporting feature is not yet live on the GST portal**. Hence, for the April 2025 return (and until the feature goes live), taxpayers should **continue filing GSTR-7 using the existing consolidated format**.

Who is Affected?

This applies to all GST-registered **TDS deductors**, including:

- Government departments
- Public Sector Undertakings (PSUs)
- Local authorities
- Other notified entities

GST Portal Status

The GSTN has confirmed that the technical development and testing of the new invoice-wise functionality is underway and will be deployed soon. Users will be informed once it is live.

Steps to Be Taken

It is important to stay closely updated with GST portal notifications regarding the deployment date. Until the new system is active, continue filing GSTR-7 using the existing consolidated format. Once live, switch to the invoice-wise format without delay to ensure timely and compliant filing.

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