

ALL INDIA FEDERATION OF TAX PRACTITIONERS (NZ)

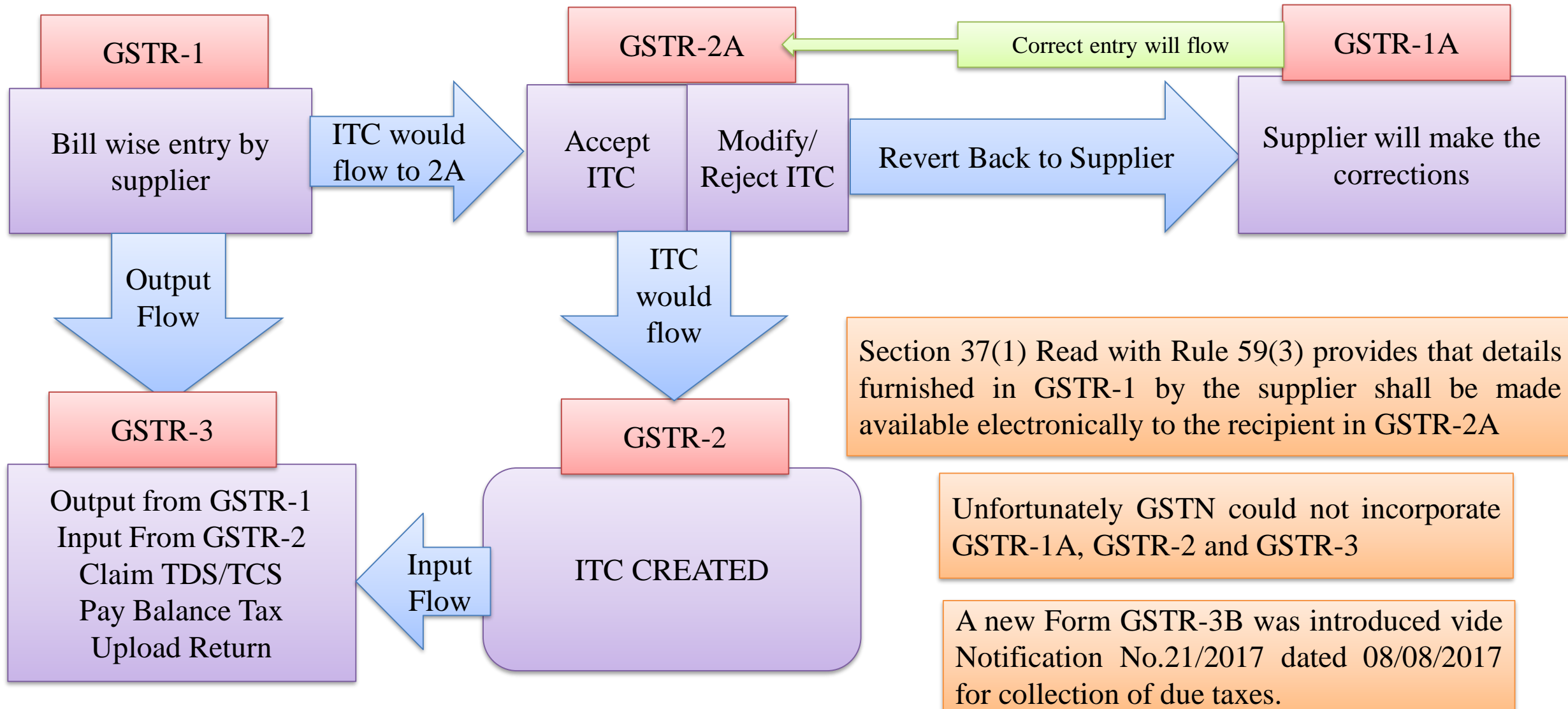
**Understanding of Form GSTR-1,
GSTR-2A, GSTR-2B & GSTR-3B in
the current scenario**



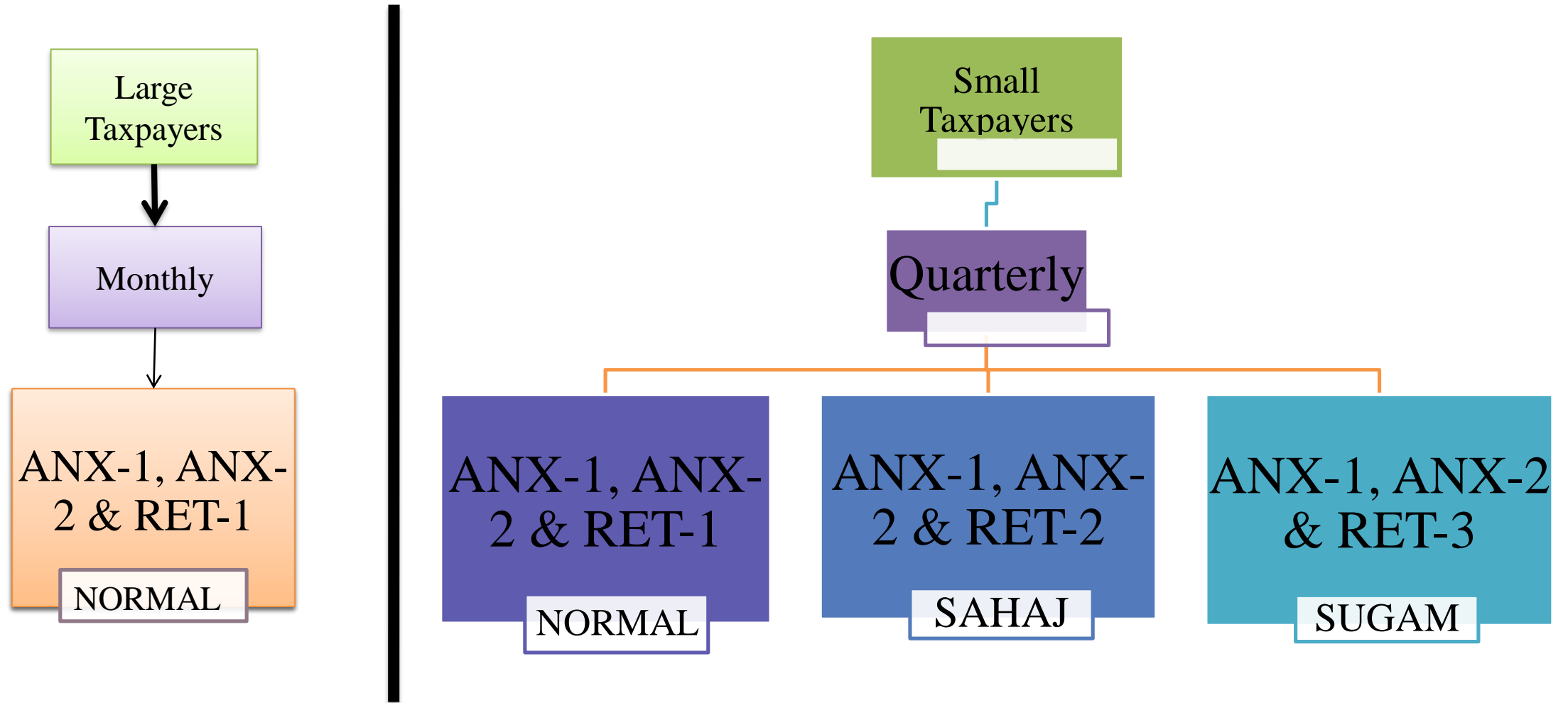
**PAST
PRESENT
FUTURE**

PRESENTATION ON – 20/09/2020

Return process as on 01st July-2017



In 28th GST Council Meeting held on 21/07/2018, the Government has announced a new Return Process System as under:



But currently, Mr. Yogendra Garg, Principal Commissioner, GST Policy at CBIC, while speaking at a webinar on 23.07.2020, hosted by Assocham, said that the earlier proposed new Return Process is ruled out and now the GSTN is working on modifying and improving the current returns and will soon announces an advanced version of the existing return system.

In the modified version, a New Return in GSTR-2B shall be introduced besides improvements in current GSTR-1, GSTR-2A and GSTR-3B

- RET-1
- RET-2 (SAHAJ)
- RET-3 (SUGAM)
- ANX-1
- ANX-2

New Return
System



- GSTR-1
- GSTR-2A
- GSTR-2B (New)
- GSTR-3B

Modification in
Current Return
System



Return process as on Today

GSTR-1

- Details of Outward Supplies on bill-wise basis and RCM liability Details

GSTR-3B

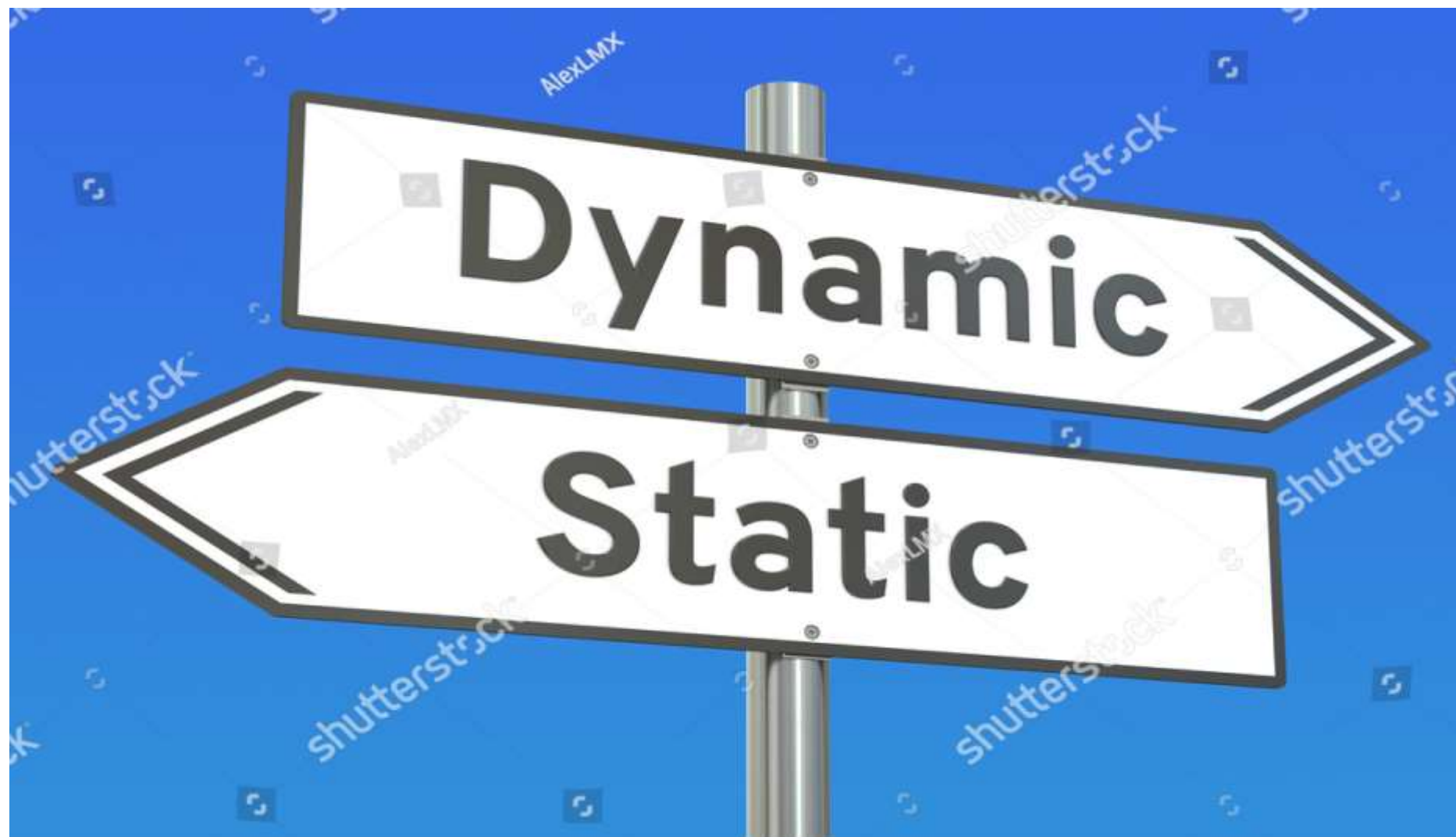
- Details of Output Liability ,ITC Credit, TDS/TCS ,Tax Payable and Deposited

GSTR-2A

- Auto-populated Statement of ITC based on supplies shown by supplier in his GSTR-1

Presently Government is collecting taxes through GSTR-3B which is a self filled up Form in respect of Output Liability or ITC Credit and having no linkage with GSTR-1 or GSTR-2A.

In case any difference is found between GSTR-3B vis-à-vis GSTR-1 or GSTR-2A, then Department usually serves the notice for seeking clarification of the same.



GSTR-2A (Dynamic In Nature)

GSTR-2A came on the GSTN portal w.e.f., 11.10.2017 as per Circular No. 15/15/2017-CGST Dated 06.11.2017. Form GSTR-2A is a read-only document made available to the recipient electronically so that he has a record of all the invoices shown by his supplier in his GSTR-1 during a given tax period.

Since due dates keeps on extending again and again due to non-clarity of Return Filing process initially and hence GSTR-2A kept DYNAMIC in nature meaning thereby purchases shown by recipient in July-2017 on the basis of Tax Invoices in his possession and claimed by him in July-2017 return is always visible to him in July-2017 GSTR-2A even if supplier had shown it in July-2017 GSTR-1 or any other subsequent month.

Due to its DYNAMIC character, Entry related to July-2017 but shown in September-2017 GSTR-1 would reflect in GSTR-2A for the month of July-2017 only thus reconciliation was easy for the recipient.

Rule 36(4)

Notification No. 49/2019-CGST Dated 09.10.2019, inserted Rule 36(4) stating that ITC available to the registered person in respect of invoices or debit note, the details of which have not been uploaded by the supplier in his GSTR-1 shall not exceed 20% {Currently 10% vide Notification No. 75/2019 Dated 26/12/2019} of eligible credit available in that tax period.

But presently this DYNAMIC character of GSTR-2A has become a great problem for the recipient specifically in view of restriction imposed by Rule 36(4).

For example:

A buyer wants to file his Return for April 2020 having ITC Credit of Rs.10,000/- as per books of accounts but his GSTR-2A shows ITC Credit of Rs.4,000/- while filing GSTR-3B on 20th May 2020. So he can claim ITC of Rs.4,400/- (Rs.4,000/- + 10%) for April 2020. The rest of the ITC shall be claimed as and when the defaulting suppliers would make the supplies entries in their GSTR-1. Suppose one supplier shows some ITC in July 2020 or another supplier in August 2020 or third one in September 2020 then the buyer has to move again and again for searching left out ITC related to April 2020 in every month due to Dynamic character of GSTR-2A . Thus, creating a problem for claiming ITC against invoices issued by non-compliant suppliers.

Rule 36(4)

As per Circular No. 123/42/2019– GST dated 11/11/2019

Subject: Restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017

Sl. No	Issue	Clarification
3	FORM GSTR-2A being a dynamic document, what would be the amount of input tax credit that is admissible to the taxpayers for a particular tax period in respect of invoices / debit notes whose details have not been uploaded by the suppliers?	The amount of input tax credit in respect of the invoices / debit notes whose details have not been uploaded by the suppliers shall not exceed 20% (now 10%) of the eligible input tax credit available to the recipient in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub- section (1) of section 37 as on the <u>due date of filing of the returns in FORM GSTR-1</u> of the suppliers for the said tax period. The taxpayer may have to <u>ascertain the same</u> from his auto populated FORM GSTR 2A as available on the <u>due date of filing of FORM GSTR-1 under sub-section (1) of section 37.</u>


As per above Circular ,ITC available on due date of GSTR-1 filed u/s 37(1) means ITC for July 2020 can be claimed on the basis of ITC available on 11th August 2020 midnight in GSTR-2A of the recipient.

Rule 36(4)

So it was very difficult to download GSTR-2A data on the midnight of 11th day of every month by every Registered Person. So it is a universal problem of all Registered Person to comply with Rule 36(4) in true spirit of Law. Usually a taxpayer saw his GSTR-2A while preparing data for filing return around 20th of each month and none dares to take this data from portal on 11th day of every month. 2A being Dynamic use to change details from Time to Time thus Data prepared on 19th day will reflect details as on 19th day in 2A thus hitting provisions of Rule 36(4) and even Department do not have control over it.

The GSTN has announced {but not yet notified} that hence forth the GSTR-2A Data would be made available on the midnight of 11th day of every month in NEW form GSTR-2B, which is made STATISTIC in nature for this specific purpose and first such GSTR-2B would be made available on portal on 12th day of August-2020 for the month of July-2020 and thereafter subsequent each month.

In view of the changing in law, now envisage introduction of GSTR-2B which is STATIC in nature.

A spiral-bound notebook is the central focus, with its white pages displaying text. The notebook is surrounded by various financial and office-related items: a calculator is visible in the top left, and several colorful pencils (yellow, red, blue) are scattered around. In the background, there are blue and orange pie charts and blue bar charts, suggesting a business or financial context.

New Rule 36(4) in GST
Law will affect the
liquidity of the business

www.thetaxtalk.com

Rule 36(4)

As per Circular No. 123/42/2019– GST dated 11/11/2019

Subject: Restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017

Sl. No	Issue	Clarification
1	What are the invoices / debit notes on which the restriction under rule 36(4) of the CGST Rules shall apply?	The restriction of availment of ITC is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 and which have not been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. which are outside the ambit of sub-section (1) of section 37

First school of thought says that ITC in respect of quarterly filer supplier, since not specifically excluded here and hence is covered for calculation of ITC as per Rule 36(4). GSTR-2A does not covers ITC in respect of IGST paid on import, RCM Credit, ISD Credit so excluded these from calculation of Rule 36(4). Legislature know that at the time of claiming ITC on monthly basis, ITC in respect of quarterly suppliers would not appears in 2A so the same could have been specifically excluded in reply to clarification no. 1 and if not excluded specifically tantamount to no eligible credit till it appears in GSTR-2A.

Rule 36(4)

As per Circular No. 123/42/2019– GST dated 11/11/2019

Subject: Restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017

Sl. No	Issue	Clarification
4	How much ITC a registered tax payer can avail in his FORM GSTR-3B in a month in case the details of some of the invoices have not been uploaded by the suppliers under sub-section (1) of section 37. =====	shall not exceed 20 per cent of the eligible credit available in GSTR-2A =====
5	When can balance ITC be claimed in case availment of ITC is restricted as per the provisions of rule 36(4)?	The balance ITC may be claimed by the taxpayer in any of the succeeding months provided details of requisite invoices are uploaded by the suppliers. He can claim proportionate ITC as and when details of some invoices are uploaded by the suppliers

So as per first thought, No ITC of quarterly supplier till entries are reflected in GSTR-2A

Rule 36(4)

As per Circular No. 123/42/2019– GST dated 11/11/2019

Subject: Restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017

Sl. No	Issue	Clarification
3	FORM GSTR-2A being a dynamic document, what would be the amount of input tax credit that is admissible to the taxpayers for a particular tax period in respect of invoices / debit notes whose details have not been uploaded by the suppliers?	The taxpayer may have to <u>ascertain the same</u> from his auto populated FORM GSTR 2A as available on the <u>due date of filing of FORM GSTR-1 under sub-section (1) of section 37.</u>

The another school of thought says that the real intention of legislature for framing Rule 36(4) is clearly replied in Para 3 wherein stated that the taxpayer may have to ascertain the same from his auto populated FORM GSTR 2A as available on the due date of filing of FORM GSTR-1 under sub-section (1) of Section 37(1). Meaning thereby is that a taxpayer can take credit of November-2019 invoices in his GSTR-3B for the month of November-2019 provided the suppliers will file their GSTR-1 on or before their due date i.e. 31st January-2020.

Therefore the taxpayer can take input credit of those invoices in their GSTR-3B from October-2019 to December-2019 for which their supplier will upload their invoices before 31st January-2020.

- 1. If more than 83.33% of eligible ITC would reflect in GSTR-2A on or before 31st January-2020. There is nothing to be done for that quarter. All ITC claimed in GSTR-3B would have immunity from 20% rule.
- 2. If invoices reported would remain lesser from 83.33% of eligible ITC on the last date of filing GSTR-1 by quarterly suppliers. The below mentioned procedure could be adopted.
 - i) A working will have to be done in tabular form with regard to total eligible ITC as per books of accounts
 - ii) Identify and calculate eligible ITC reflecting in GSTR-2A on due date of GSTR-1 (31-01-2019) with regard to a particular quarter
 - iii) Add 20% to eligible ITC reflecting in GSTR-2A on due date
 - iv) Subtract (ii)+(iii) from (i) above and find excess ITC claimed in GSTR-3B during a particular quarter.

➤v) Now reverse the ITC in upcoming GSTR-3B i.e. GSTR-3B of January 2020 with applicable Interest.

➤vi) You may claim input Credit of invoices so reversed in upcoming GSTR-3B in the month in which these are uploaded by the suppliers and available in GSTR-2A.

➤vii) Therefore a quarterly working is required to be done for pending invoices in GSTR-2A and these should be claimed when the same is available in GSTR-2A. Care must be taken that total claim for invoices of a particular quarter should not be more than total eligible ITC for that quarter.

➤The above is personal opinion of second thought experts and viewers can form their own opinion by going through the relevant provisions and notifications.



A proviso inserted in Rule 36(4) vide **Notification No. 30/2020 CT Dated 03.04.2020** which provides that ITC restriction as earlier contain in Rule 36(4) will not be applicable for the time being for filing GSTR-3B for the month of February, March, April, May, June, July, August-2020 but this condition shall apply **cumulatively in the return GSTR-3B while filed for the month of September-2020.**

It means Full ITC can be claimed in GSTR-3B as per Books of Accounts for the period from February-2020 to August-2020. Please note that all adjustment in ITC as per Rule 36(4) needs to be adjusted cumulatively in September-2020 GSTR-3B. **Shortfall shall be adjusted by taking less ITC or reversing the ITC if already taken in excess of 10% as per Rule 36(4).**



NEW FORM
GSTR 2B
UNDER GST
FILING SYSTEM

Form GSTR-2B is an auto-drafted ITC statement {Statistic in nature} which will be generated on the midnight of 11th day of every month for every registered person on the basis of the information furnished by his suppliers in their respective Form GSTR-1 & Form GSTR-5 (Non Resident) and ITC received through Form GSTR-6 (ISD).

The statement will indicate availability of Input Tax Credit to the registered person against each document filed by his suppliers and the Input Service Distributor (ISD).





GST Return Filing



The taxpayer don't have to file Form GSTR-2B. It is only a read-only static auto-drafted ITC statement which indicates the availability of Input Tax Credit to you against each document filed by your suppliers and ITC received through ISD.



Generation of GSTR-2B

Form GSTR-2B will be generated for each month on the 12th day of the succeeding month. For example, for the month of July 2020, the statement will be generated and made available to the registered person on 12th August 2020.

Example: Form GSTR-2B consists of all documents (Tax Invoice & Debit Notes) filed by suppliers/ISD in their Form GSTR-1, 5 & 6, between 00:00 hours on 12th day of preceding month to 23:59 hours, on 11th day of current month. Thus, statement generated on 12th of August will contain data from 00:00 hours of 12th July to 23:59 hours of 11th August.



CONTENTS OF TABLE 3 AND TABLE 4

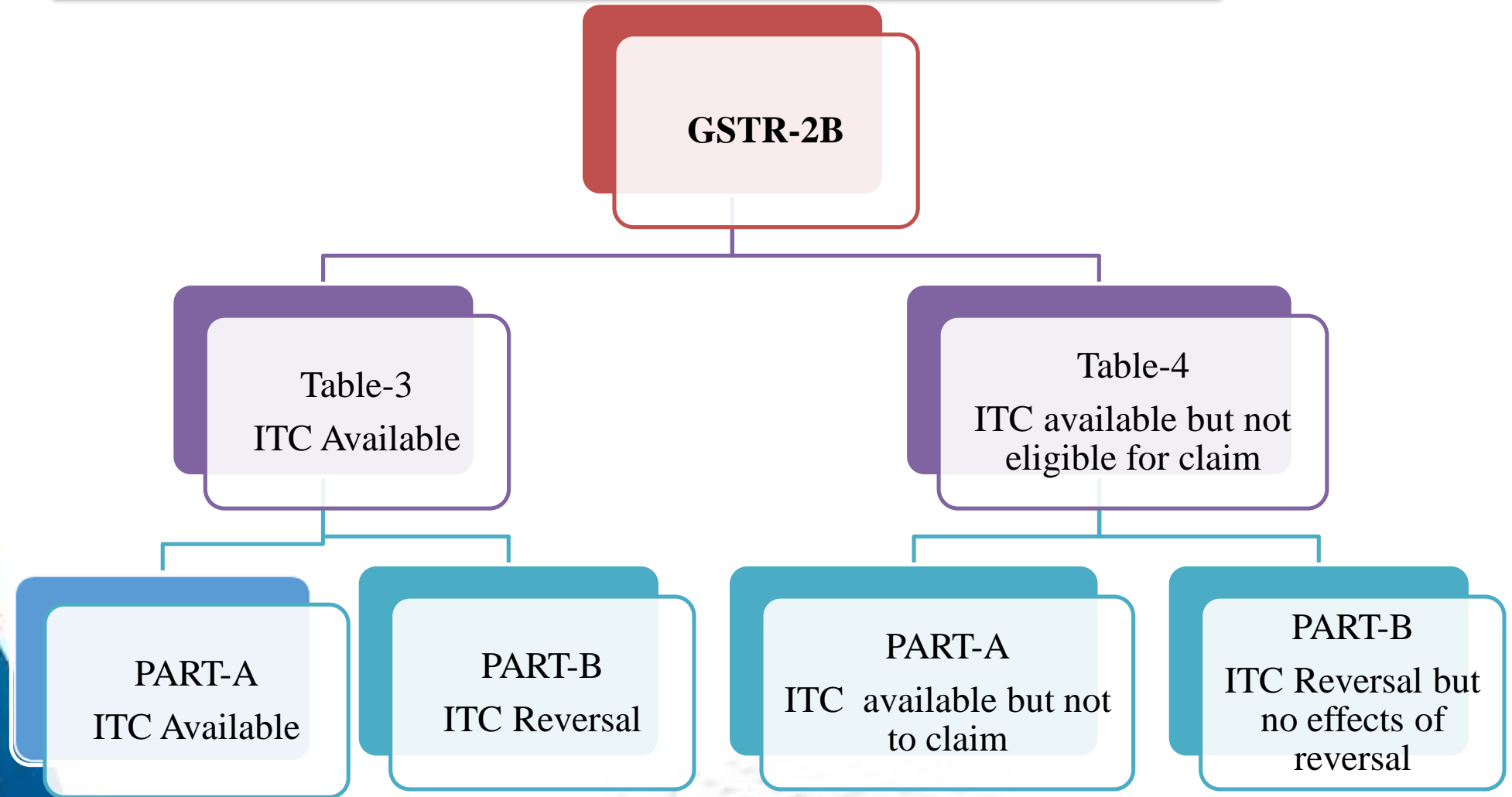
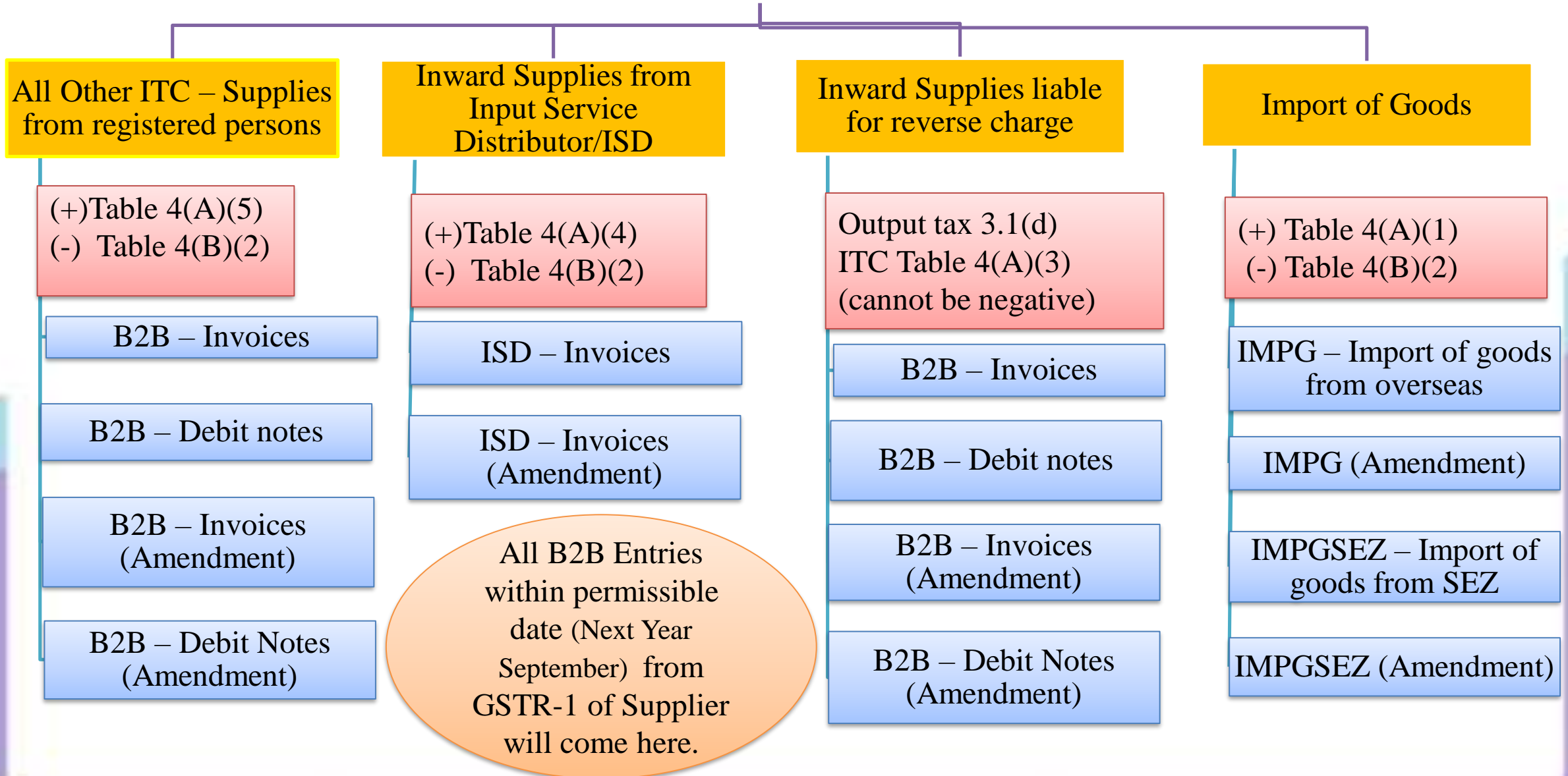


TABLE -3 / PART-A ITC AVAILABLE



4.ELIGIBLE ITC

Details	IGST	CGST	SGST	CESS	Source of Auto-Populated	Contents will come from
1	2	3	4	5		
(A) ITC Available (whether in full or part)						
(1) Import of goods					GSTR-2B	Table-3 Part-A, Row-4 of GSTR-2B
(2) Import of services					MANUAL	
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)					GSTR-2B	Table 4B of GSTR-1 Table-3 Part-A, Row-3 and Table-4 Part-A, Row-3 of GSTR-2B
(4) Inward supplies from ISD					GSTR-2B	Table-3 Part-A, Row-2 of GSTR-2B
(5) All other ITC					GSTR-2B	Table-3 Part-A, Row-1 of GSTR-2B
(B) ITC Reversed						
(1) As per rules 42 & 43 of CGST Rules					Manually	
(2) Others					GSTR-2B	Table-3 Part-B, Row-1 of GSTR-2B
(C) Net ITC Available (A) – (B)					Auto-Calcul	Auto-Calculation
(D) Ineligible ITC						
(1) As per section 17(5)					Manually	Manually
(2) Others					GSTR-2B	Table-4 Part-B, Row-1 of GSTR-2B

Table 3 Part-B
ITC Reversal
(+)4(B)(2) of 3B
No Negative figure here

All B2B Credit
Note/Amendment
Entries within
permissible date (Next
Year September) from
GSTR-1 of Supplier
will come here.

B2B – Credit Notes

B2B – Credit notes (Amendment)

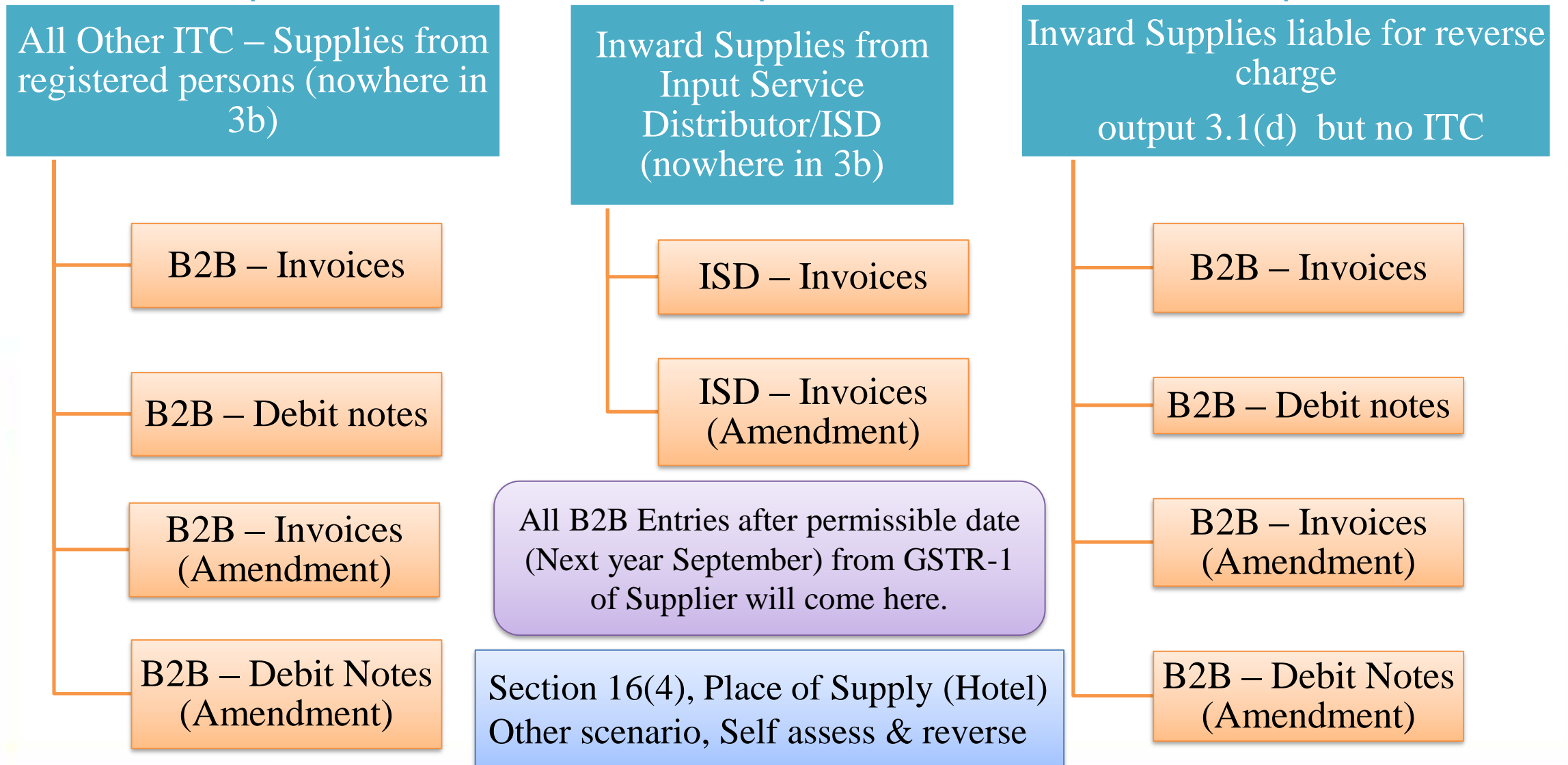
B2B – Credit Notes (Reverse charge)

B2B – Credit notes (RCM) (Amendment)

ISD – Credit notes

ISD Amendment (Credit Notes)

Table-4 PART-A of ITC Not Available



**Table 4 Part-B
ITC Reversal
(nowhere in 3B)**

All B2B Credit
Note/Amendment
Entries after
permissible date (Next
Year September) from
GSTR-1 of Supplier
will come here.

**RCM Liability Deposited
after the permissible limit**

B2B – Credit Notes

B2B – Credit notes (Amendment)

B2B – Credit Notes (Reverse charge)

B2B – Credit notes (RCM) (Amendment)

ISD – Credit notes

ISD Amendment (Credit Notes)

Comparison between GSTR-2A & GSTR-2B

Points of Comparison	GSTR-2A	GSTR-2B
Nature of Statement	Dynamic, as it changes from day to day, as and when the supplier uploads the documents.	Remains static or constant, as the GSTR-2B for one month cannot change based on future actions of the supplier.
Source of Information	GSTR-1, GSTR-5, GSTR-6, GSTR-7, GSTR-8	GSTR-1, GSTR-5, GSTR-6, ICEGATE system
Date of filing of Return by Supplier	Not available	Available
IGST on Import of Goods	Not available	Available
Linkage With GSTR-3B	Not available	Available

OTHER IMPORTANT FACTORS

S.NO.	IMPORTANT FACTORS
1.	IGST against Import Data would be fetched from ICEGATE System.
2.	RCM Credit on import of services is not a part of GSTR-2B and will continue to be entered by taxpayers in Table 4(A)(2) of GSTR-3B.
3.	ITC against goods or services which are not permitted due to Section 16(4) would be shown in Part A of Table 4 and would not be taken in GSTR-3B.
4.	Invoice or Debit Note where the supplier and the place of supply are in the same state but recipient GSTIN is in another state then it would be shown in Part A of Table 4 and would not be taken in GSTR-3B.
5.	There may be other scenario where ITC is reflected in GSTR-2B but not permissible under law though it would be shown in Part A of Table 4 and would not be taken in GSTR-3B.
6.	Taxpayers are advised to ensure that the data generated in GSTR-2B is reconciled with their books of accounts for claiming ITC in GSTR-3B.
7.	No Credit shall be availed twice under any circumstances(firstly, on tax invoice basis , secondly on statics GSTR-2B basis.)
8.	Credit shall be reversed as per GST Act even though there is no such entry in 2B. Rule 42/ Rule 43 S 17(5)
9.	TDS / TCS entries are not permitted in 2B and hence to be entered manually in 3B

DOWNLOADED STATEMENTS

S.NO.	DOWNLOADED STATEMENTS
1.	If number of documents across all tables is less than 1000, then you can view the document details directly on GST Portal.
2.	If number of documents across all tables is more than 1000, then you can either use the advance search option of downloading the document details in excel/JSON format from the download page.
3.	The downloaded excel will contain the summary of Form GSTR-2B and all the table and document details.
4.	The downloaded excel will contain the summary of Form GSTR-2B and all the table and document details.
5.	Click the View Advisory link to view and download the advisory.
6.	You can view date of filing of GSTR-1 of the supplier.
7.	You can view the cut-off dates considered for Form GSTR-2B from the pop-up page.
8.	You can click the DOWNLOAD ADVISORY button to download Form GSTR-2B advisory in PDF format.
9.	Click B2B Invoices hyperlink available under Part A Section I of ITC Available summary to navigate to Taxable inward supplies received from a particular registered person - B2B table.

You can view pre-filtered document details of inward supplies received from registered persons which is Other than reverse charge and ITC availability is yes.

Display/Hide Columns

- Using this option, you can select columns to hide or show.

Records Per Page

- This is an option available to fix the pagination. Taxpayer can use this option to view number of records per page.
- This is an option available to fix the pagination. Taxpayer can use this option to view number of records per page.

Apply Filter

- You can use the filter option and view auto-drafted documents as per the applied filter.

Search

- This is a general search functionality which is applicable across all columns for the table being viewed. By using this functionality, you can search required details.

Sorting

- Using this option , you can sort the column details.

Click ALL TABLES tab to select an appropriate table from the drop-down list to view details.

B2B Table of GSTR-2B

- Taxpayer can view auto-drafted inward supplies received from registered persons (including inward supplies attracting reverse charge) in this table.

B2BA Table of GSTR-2B

- Taxpayer can view auto-drafted details of amendment to inward supplies received from registered persons (including inward supplies attracting reverse charge) in this table

B2B CDNR Table of GSTR-2B

- Taxpayer can view auto-drafted debit or credit notes received from registered persons in this table

B2B CDNRA Table of GSTR-2B

- Taxpayer can view auto-drafted of amendment debit or credit notes received from registered persons in this table

ISD Table of GSTR-2B

- Taxpayer can view auto-drafted details of input tax credit received from input service distributors/ ISD

ISDA Table of GSTR-2B

- Taxpayer can view auto-drafted details of amendment to input tax credit received from input service distributors/ ISDA.

IMPG Table of GSTR-2B

- Taxpayer can view auto-drafted details of import of goods from overseas on bill of entry

IMPGSEZ Table of GSTR-2B

- Taxpayer can view auto-drafted details of inward supply received from SEZ units / developers on bill of entry.

FORM GSTR-3B
[See Rule 61(5)]

Year	
Month	

1	GSTIN	
2	Legal Name of the Registered Person	Auto-Populated



3. Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	IGST	CGST	SGST	CESS	Source of Auto –Populated	Contents will come from
1	2	3	4	5	6	7	8
a) Outward taxable supplies (other than zero rated, nil rated and exempted)						GSTR-1	Table 4A / Table 5A / Table-7/ Table-9 & Table 11 of GSTR-1
(b) Outward taxable supplies (zero rated)							
(c) Other outward supplies (Nil rated, exempted)							Table 4B of GSTR-1
(d) Inward supplies (liable to reverse charge)							Table-3 Part-A, Row-3 and Table-4 Part-A, Row-3 of GSTR-2B
(e) Non-GST outward supplies							Table-6 of GSTR-1

Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax	Source of Auto Populated
1	2	3	4	
Supplies made to Unregistered Persons				Manually Fill Up
Supplies made to Composition Taxable Persons				
Supplies made to UIN holders				

4.ELIGIBLE ITC

Details	IGST	CGST	SGST	CESS	Source of Auto-Populated	Contents will come from
1	2	3	4	5		
(A) ITC Available (whether in full or part)						
(1) Import of goods					GSTR-2B	Table-3 Part-A, Row-4 of GSTR-2B
(2) Import of services					MANUAL	
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)					GSTR-2B	Table 4B of GSTR-1 Table-3 Part-A, Row-3 and Table-4 Part-A, Row-3 of GSTR-2B
(4) Inward supplies from ISD					GSTR-2B	Table-3 Part-A, Row-2 of GSTR-2B
(5) All other ITC					GSTR-2B	Table-3 Part-A, Row-1 of GSTR-2B
(B) ITC Reversed						
(1) As per rules 42 & 43 of CGST Rules					Manually	
(2) Others					GSTR-2B	Table-3 Part-B, Row-1 of GSTR-2B
(C) Net ITC Available (A) – (B)					Auto-Calcul	Auto-Calculation
(D) Ineligible ITC						
(1) As per section 17(5)					Manually	Manually
(2) Others					GSTR-2B	Table-4 Part-B, Row-1 of GSTR-2B

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-state supplies	Source of Auto Populated	Contents will Come From
1	2	3	4	
From a supplier under composition scheme, Exempt and Nil rated supply			GSTR-1	Table-6 of GSTR-1
Non GST supply				

Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS/TCS	Tax/ Cess paid in cash	Interest	Late Fees
		IGST	CGST	SGST	CESS				
1	2	3	4	5	6	7	8	9	10
IGST	Auto Populate from Table 3 of GSTR-3B	Auto Populate from Table 4 of GSTR-3B	Auto Populate from Table 4 of GSTR-3B	Auto Populate from Table 4 of GSTR-3B			Set off from Cash Ledger		
CGST		GSTR-3B					Set off from Cash Ledger		
SGST							Set off from Cash Ledger		
CESS					Auto Populate from Table 4 of GSTR-3B		Set off from Cash Ledger		

TDS/ TCS CREDIT

Details	IGST	CGST	SGST
1	2	3	4
TDS	GSTR-7		
TCS	GSTR-8		

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from

Steps to download GSTR-2B

Return
Dashboard

- Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** option.
- Alternatively, you can also click **Return Dashboard**.

Select
the Financial
Year & Return
Filing Period

- The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to view Form GSTR-2B from the drop-down list. Click the **SEARCH** button

GSTR-2B

- Form GSTR-2B tile is displayed.

If number of documents across all tables of Form GSTR-2B is less than 1000, then you can view the document details directly on GST Portal.



If number of documents across all tables of Form GSTR-2B is more than 1000, then you can either use the advance search option or download the document details in excel/JSON format from the download page of Form GSTR-2B. Click the DOWNLOAD button to navigate to download page of Form GSTR-2B.

Click the **GENERATE JSON FILE TO DOWNLOAD** button to generate data in the JSON format to view in Offline Matching Tool or click the **GENERATE EXCEL FILE TO DOWNLOAD** button to generate data in the excel format.

Dashboard Returns GSTR-2B English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- 24AAFCK2304M1ZP Legal Name - MxWeb Infotech80 Trade Name - GSTN
Financial Year - 2020-21 Return Period - May Generation date - 12/06/2020

SUMMARY ALL TABLES View Advisory

ITC available ITC not available

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ▼	4A(5) ⓘ	33,320.00	0.00	0.00	150.00
II	Inward Supplies from ISD ▼	4A(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4A(3) ⓘ	16,225.00	0.00	0.00	85.00
IV	Import of Goods ▼	4A(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4B(2) ⓘ	23,195.00	0.00	0.00	180.00

BACK TO DASHBOARD DOWNLOAD GSTR-2B SUMMARY (PDF) DOWNLOAD GSTR-2B DETAILS (EXCEL)

Offline Download for GSTR-2B

Help

FORM GSTR-2B has been generated on the basis of the information furnished by the suppliers in their respective FORMS GSTR-1, 5 and 6. It also contains information on imports of goods from the ICEGATE system. It can be downloaded as either JSON file to view in offline tool or can be downloaded as Excel file.

Download data for GSTR-2B

Note: Please refer help section for more details.

GENERATE JSON FILE TO DOWNLOAD

GENERATE EXCEL FILE TO DOWNLOAD

GSTR-2B Summary	Download here
GSTR-2B Details - Part 1	Download here
GSTR-2B Details - Part 2	Download here
GSTR-2B Details - Part 3	Download here
GSTR-2B Details - Part 4	Download here
GSTR-2B Details - Part 5	Download here
GSTR-2B Details - Part 6	Download here
GSTR-2B Details - Part 7	Download here

BACK

➤ You can click the **DOWNLOAD GSTR-2B SUMMARY (PDF)** or **DOWNLOAD GSTR-2B SUMMARY (EXCEL)** button to view the Form GSTR-2B details in PDF or Excel format. The downloaded excel will contain the summary of Form GSTR-2B and all the table and document details. If the total number of documents across all tables is more than 1000, then **DOWNLOAD GSTR-2B SUMMARY (EXCEL)** button will be disabled. However, you may download the excel from Form GSTR-2B download page, by using the link given in information message below the summary table.

Dashboard > Returns > GSTR-2B

English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- 24AAFCK2304M1ZP
Financial Year - 2020-21

Legal Name - MxWeb Infotech80
Return Period - May

Trade Name - GSTN
Generation date - 12/06/2020

SUMMARY

ALL TABLES

View Advisory

ITC available

ITC not available

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ▼	4A(5) ⓘ	33,320.00	0.00	0.00	150.00
II	Inward Supplies from ISD ▼	4A(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4A(3) ⓘ	16,225.00	0.00	0.00	85.00
IV	Import of Goods ▼	4A(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4B(2) ⓘ	23,195.00	0.00	0.00	180.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

- You can click the Expand All to expand/collapse all the sections available in Form GSTR-2B summary. By default, all the sections in Form GSTR-2B summary is in collapse mode.

SUMMARY

ALL TABLES

View Advisory

ITC available

ITC not available

S.NO.	Heading <div>[Expand All ▼]</div>	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ▼	4A(5) ⓘ	33,320.00	0.00	0.00	150.00
II	Inward Supplies from ISD ▼	4A(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4A(3) ⓘ	16,225.00	0.00	0.00	85.00
IV	Import of Goods ▼	4A(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4B(2) ⓘ	23,195.00	0.00	0.00	180.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

Click the **View Advisory** link to view and download the advisory.

SUMMARY

ALL TABLES

View Advisory

ITC available

ITC not available

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ▼	4A(5) ⓘ	33,320.00	0.00	0.00	150.00
II	Inward Supplies from ISD ▼	4A(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4A(3) ⓘ	16,225.00	0.00	0.00	85.00
IV	Import of Goods ▼	4A(1) ⓘ	0.00	0.00	0.00	0.00
Part B	ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B					
I	Others ▼	4B(2) ⓘ	23,195.00	0.00	0.00	180.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

You can view the cut-off dates considered for Form GSTR-2B from the pop-up page. You can click the **DOWNLOAD ADVISORY** button to download Form GSTR-2B advisory in PDF format.

Cut-off dates considered for GSTR-2B

Supplies from/type	Criteria
Normal taxpayer filing at monthly frequency	All GSTR-1 filed between 12-May-2020 to 11-Jun-2020
Normal taxpayer filing at quarterly frequency	All GSTR-1 filed between 14-May-2020 to 13-Jun-2020
Non Resident Taxpayer	All GSTR-5 filed between 14-May-2020 to 13-Jun-2020
Input service distributor	All GSTR-6 filed between 14-May-2020 to 13-Jun-2020
Import from overseas	NA
Import from SEZ	NA

Back

DOWNLOAD ADVISORY

Click B2B Invoices hyperlink available under Part A Section I of ITC Available summary to navigate to Taxable inward supplies received from registered person - B2B table.

SUMMARY

ALL TABLES

View Advisory

ITC available

ITC not available

HELP ?

S.NO.	Heading [Expand All ▼]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons ^	4(A)(5) ⓘ	33,320.00	0.00	0.00	150.00
	B2B - Invoices		9,600.00	0.00	0.00	80.00
	B2B - Debit notes		7,200.00	0.00	0.00	67.00
	B2B - Invoices (Amendment)		2,250.00	0.00	0.00	0.00
	B2B - Debit notes (Amendment)		14,270.00	0.00	0.00	3.00
II	Inward Supplies from ISD ▼	4(A)(4) ⓘ	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge ▼	3.1(d) 4(A)(3) ⓘ	16,225.00	0.00	0.00	85.00
IV	Import of Goods ▼	4(A)(1) ⓘ	0.00	0.00	0.00	0.00

ALL TABLES TAB

You will be navigated to **Documents Details** under **ALL TABLES** tab for that particular section. You can view pre-filtered document details of inward supplies received from registered persons which is Other than reverse charge and ITC availability is yes.

SUMMARY

ALL TABLES

View Advisory

Select table to view details

Taxable inward supplies received from registered person - B2B

Supplier wise Details

Document Details

Download Excel

Display/Hide Columns:

+1

Records Per Page:

10

Apply filter

Search...

S.NO.	GSTIN of supplier ^	Trade/legal name ^	Invoice number ^	Invoice type ^	Invoice Date ^	Invoice Value (₹) ^	Place of supply ^	Supply Reverse
1	25AACCA3211E1ZH		1A	Regular	09/04/2019	10,000.00	Gujarat	
2	25AACCA3211E1ZH		1B	Regular	09/04/2019	10,000.00	Gujarat	
3	25AACCA3211E1ZH		1C	Regular	10/04/2019	10,000.00	Gujarat	
4	25AACCA3211E1ZH		2A	Regular	10/04/2019	10,000.00	Gujarat	
5	25AACCA3211E1ZH		2B	Regular	09/04/2019	10,000.00	Gujarat	
6	25AACCA3211E1ZH		2C	Regular	18/04/2019	10,000.00	Gujarat	
7	25AACCA3211E1ZH		5A	Regular	15/04/2019	10,000.00	Gujarat	
8	25AACCA3211E1ZH		5B	Regular	16/04/2019	10,000.00	Gujarat	

If the number of records across all tables of Form GSTR-2B is more than 1000 documents, then advance search option will be enabled. By using this option, taxpayers can view a particular document. You can use Advance search option to search for any document online as shown below.

Select table to view details ▾

Taxable inward supplies received from registered person - B2B

HELP ⓘ

Supplier wise Details

Document Details

*Indicate mandatory fields

You have more than 1000 record; to view details please [download](#) either the GSTR-2B excel/JSON. You may search for a record online using 'Advance search option' here. ✕

GSTIN of Supplier*

GSTIN of Supplier

Invoice Number*

Invoice Number

Invoice Date*

dd/mm/yyyy

Search

Back to Summary

On selecting a table, you can view the documents details of that table.

[SUMMARY](#) [ALL TABLES](#) [View Advisory](#)

Select table to view details ▼

ISD Credits [HELP ?](#)

[Supplier wise Details](#) [Document Details](#) [Download Excel](#)

Display/Hide Columns:

Select ▼

 Records Per Page:

10 ▼

Apply filter ▼

Search...

S.NO.	GSTIN of ISD ^	Trade/legal name ^	ISD Document type ^	ISD Document number ^	ISD Document date ^	Original Invoice Number ^	Original invoice date ^	In T
1	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV001	09/01/2019			
2	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV002	09/01/2019			
3	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV003	09/01/2019			
4	27AZEPA7151R9ZR	MOHD HAMID ALAM	Credit Note	INV001C	09/01/2019	INV001	09/01/2019	
5	27AZEPA7151R9ZR	MOHD HAMID ALAM	Credit Note	INV002C	09/01/2019	INV002	09/01/2019	
6	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV012ITC	09/01/2019			
7	27AZEPA7151R9ZR	MOHD HAMID ALAM	Credit Note	INV012CITC	09/01/2019	INV012ITC	09/01/2019	
8	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV013ITCN	09/01/2019			
9	27AZEPA7151R9ZR	MOHD HAMID ALAM	Credit Note	INV013CITCN	09/01/2019	INV013ITCN	09/01/2019	

[< Previous](#) [1](#) [Next >](#)

You can select **Supplier wise Details** tab, to view supplier wise details of the documents available in the said table.

[SUMMARY](#) [ALL TABLES](#) [View Advisory](#)

Select table to view details ▼

ISD Credits

HELP ⓘ

Supplier wise Details

Document Details

Records Per Page: 10 ▼ Search... 🔍

S.NO.	GSTIN of ISD ^	Trade/legal name ^	Number of records ^	ISD Document type ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (₹) ^	ISD GSTR-6 Period ^
1	27AZEPA7151R9ZR	MOHD HAMID ALAM	4	Credit Note	2,936.00	0.00	0.00	330.00	Jan'19
2	27AZEPA7151R9ZR	MOHD HAMID ALAM	5	Invoice	4,634.00	0.00	0.00	850.00	Jan'19

« Previous 1 Next »

◀ ▶

Back to Summary

*Thank
you*



Suresh Aggarwal, Advocate



9810032846



sureshagg@gmail.com



sureshtaxation.com