

## **ADVISORY FOR TAXPAYERS ON FORM GSTR-2B**

1. Form GSTR-2B is an auto-drafted ITC statement which is generated for every normal taxpayer on the basis of the information furnished by their suppliers in their respective GSTR-1/IFF, GSTR-5 (non-resident taxable person) and GSTR-6 (input service distributor). This statement indicates availability and non-availability of input tax credit to the taxpayer against each document filed by their suppliers and is made available to the taxpayers in the afternoon of 14th of every month.

2. Please click on below links to access additional content related to Form GSTR-2B:

- 1) [https://tutorial.gst.gov.in/downloads/news/updatedadvisory\\_gstr\\_2b\\_12\\_10\\_2021.pdf](https://tutorial.gst.gov.in/downloads/news/updatedadvisory_gstr_2b_12_10_2021.pdf)  
– for detailed advisory
- 2) [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual\\_gstr2b.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr2b.htm) –for  
User Manual
- 3) [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQ\\_gstr2b.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQ_gstr2b.htm) – for FAQs

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**FORM GSTR-2B - Advisory****Q.1 What is GSTR-2B?**

GSTR-2B is an **auto-drafted ITC statement** which is generated for every normal taxpayer on the basis of the information furnished by his suppliers in their respective GSTR-1/IFF, GSTR-5 (non-resident taxable person) and GSTR-6 (input service distributor). The statement indicates availability and non-availability of input tax credit to the taxpayer against each document filed by his suppliers.

**Q.2 When it is generated and made available to taxpayer?**

It may be noted that process of GSTR-2B generation starts after ending of IFF, GSTR-5 and GSTR-6 due date on 13<sup>th</sup> midnight and therefore GSTR-2B can be made available to the taxpayer in the afternoon of 14<sup>th</sup> of the month. Further, GSTR-2B is a static statement and is made available for each month on the 14<sup>th</sup> day of the succeeding month. For example, for the month of July 2020, the statement was generated and made available to the registered person on 14<sup>th</sup> August 2020. Details of all the documents in GSTR-2B is made available online as well as through download facility.

**Q.3 What are the inputs of GSTR-2B?**

- All the B2B information/documents filed by suppliers in their monthly or quarterly GSTR-1, IFF and GSTR-5 filed by NRTP taxpayers.
- Information filed by ISD taxpayers in their GSTR-6.
- Information of ITC of IGST paid on import of goods filed in ICEGATE.

**Q.4 What is the cut-off dates for GSTR-2B generation?**

Cut-off dates for GSTR-2B generation are on the basis of due dates of GSTR-1, GSTR-5 and GSTR-6 as illustrated below.

- For monthly GSTR-1 filers, any GSTR-1 filed between the due date of furnishing for previous month (M-1) to the due date of furnishing of GSTR-1 for the current month (M). For example, GSTR-2B generated for the month of Jan, 2021 contains the details of all the documents filed by suppliers in their monthly GSTR-1 from 00:00 hours on 12<sup>th</sup> Jan, 2020 to 23:59 hours on 11<sup>th</sup> Feb 2020.
- For quarterly GSTR-1/IFF, GSTR-5 and 6 filers, any IFF/GSTR-1/5 and GSTR-6 filed between the due date for previous month (M-1) to the due date of furnishing for the current month (M). For example, GSTR-2B generated for the month of Jan, 2021 contains the details of all the documents filed by suppliers in their quarterly GSTR-1/IFF, GSTR-5 and 6 from 00:00 hours on 14<sup>th</sup> Jan, 2021 to 23:59 hours on 13<sup>th</sup> Feb 2021.
- The documents furnished by the supplier in any GSTR-1/IFF, GSTR-5 and 6 would reflect in the next open GSTR-2B of the recipient irrespective of the date of issuance of the concerned document. For example, if a supplier furnishes a document INV-1 dt. 15.05.2020 in the FORM GSTR-1 for the month of July, 2020 filed on 11<sup>th</sup> August 2020, the details of INV-1, dt. 15.05.2020 will get reflected in GSTR-2B of July 2020 (generated on 12<sup>th</sup> August 2020) and not in the GSTR-2B of May, 2020.

**Q.5 What should be done if IGST of imports is not featuring in GSTR-2B?**

GSTR-2B also contains information on import of goods from the ICEGATE system including inward supplies of goods received from Special Economic Zones Units / Developers. This is made available from GSTR-2B of August 2020. In case any Bill of entry is not being reflected in your GSTR-2B, then you can fetch the missing records from ICEGATE by a self-service functionality provided by GSTN. A detailed advisory is already issued in this respect which can be accessed at <https://www.gst.gov.in/newsandupdates/read/505>

**Q.6 What about reverse charge entries?**

It may be noted that reverse charge credit on import of services is not a part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of FORM GSTR-3B. However, reverse charge on import of goods is auto populated from ICEGATE.

**Q.7 Where does ITC available and not-available summary shown?**

- ITC Available Summary is captured in Table-3 of GSTR-2B which shows the ITC available as on the date of generation of FORM GSTR-2B. It is divided into following parts:
  - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
  - B. Part B captures the summary of credit that shall be reversed in relevant table of FORM GSTR-3B.
- ITC not-available summary is captured in Table 4 of GSTR-2B which shows the summary of ITC not available as on the date of generation of FORM GSTR-2B, under the specific scenarios detailed at Sr. No. 11 below. Credit reflected in this table shall not be entered in Table 4(A) of FORM GSTR-3B.
- Credit shown as “ITC Not available” in Table 4, Part A covers the following scenarios only: -
  - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
  - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which Input Tax Credit may not be available to the taxpayers as per other legal provisions. Taxpayers are advised to exercise caution and self-assess & reverse such credit in their FORM GSTR-3B.

**Q.8 What does taxpayers need to ensure?**

Taxpayers are advised to ensure that the data generated in GSTR-2B is reconciled with their own records and books of accounts. Taxpayers shall ensure that

- i. No credit shall be availed twice for any document under any circumstances.
- ii. Credit shall be reversed as per GST Act and Rules in their FORM GSTR-3B.

iii. Tax on reverse charge basis shall be paid.

- Detailed and section wise instructions are provided in GSTR-2B and taxpayers may view the same.

**Terms Used:**

- i. ITC – Input tax credit
- ii. B2B – Business to Business
- iii. ISD – Input service distributor
- iv. IMPG – Import of goods
- v. IMPGSEZ – Import of goods or inward supply of goods from Special Economic Zones

# Manual > Viewing Form GSTR-2B

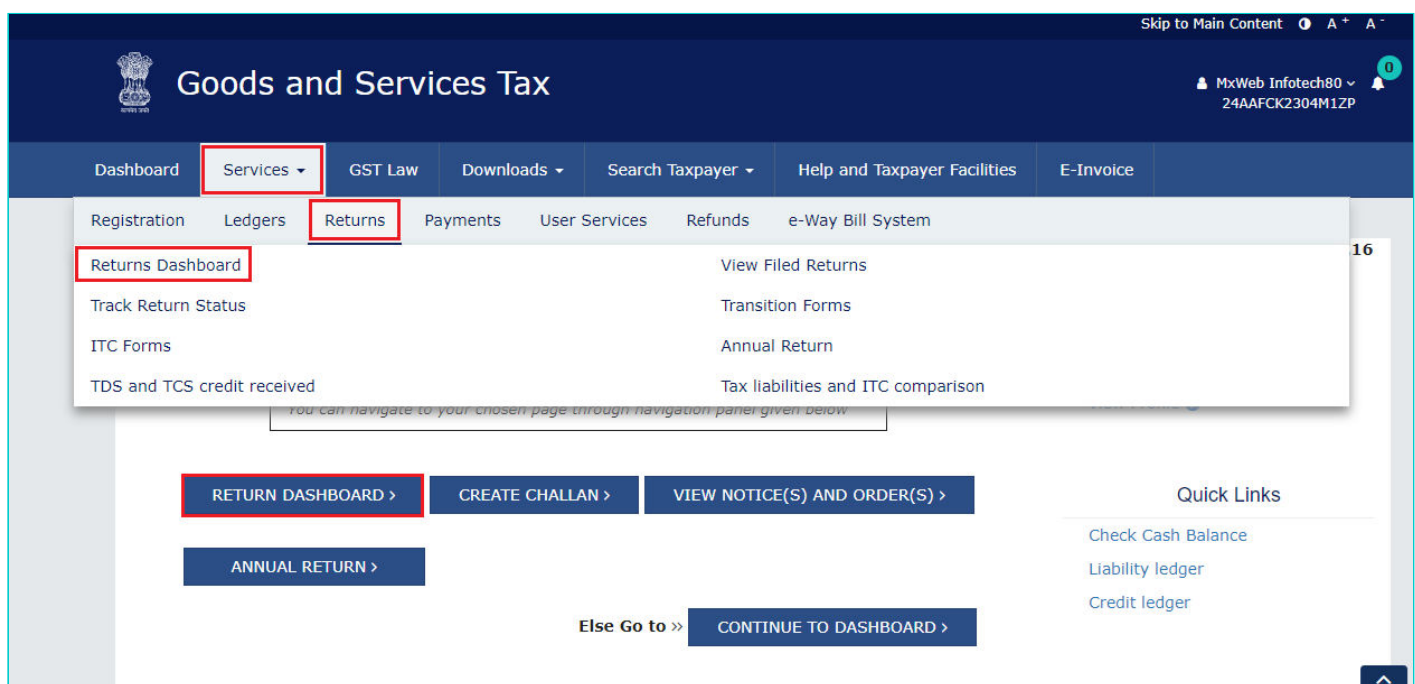
## How can I view and download Form GSTR-2B?

Form GSTR-2B is an auto-drafted ITC statement which will be generated for every registered person on the basis of the information furnished by his/her suppliers in their respective Form GSTR-1 & Form GSTR-5 and ITC received through Form GSTR-6. The statement will indicate availability of Input Tax Credit to the registered person against each document filed by his/her suppliers and the Input Service Distributor (ISD).

To view and download Form GSTR-2B on GST Portal, perform following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Returns Dashboard** option.

**Note:** Alternatively, you can also click **Return Dashboard**.



2. 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. Form GSTR-2B tile is displayed.

Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help and Taxpayer Facilities
E-Invoice

Dashboard > Returns
English

### File Returns

Financial Year
Return Filing Period
SEARCH

#### Details of outward supplies of goods or services

GSTR1

Status- **Filed**

VIEW GSTR1
DOWNLOAD

#### Auto - drafted ITC Statement

GSTR2B

VIEW
DOWNLOAD

### [3. Download GSTR-2B](#)

#### [4. View GSTR-2B](#)

#### 3. Download GSTR-2B

3.1. If number of documents across all tables of Form GSTR-2B is more than 1000, then you can either use the advance search option of 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.

### Auto - drafted ITC Statement

GSTR2B

VIEW
DOWNLOAD

3.2. 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.

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	<a href="#">Download here</a>
GSTR-2B Details - Part 1	<a href="#">Download here</a>
GSTR-2B Details - Part 2	<a href="#">Download here</a>
GSTR-2B Details - Part 3	<a href="#">Download here</a>
GSTR-2B Details - Part 4	<a href="#">Download here</a>
GSTR-2B Details - Part 5	<a href="#">Download here</a>
GSTR-2B Details - Part 6	<a href="#">Download here</a>
GSTR-2B Details - Part 7	<a href="#">Download here</a>

BACK

#### 4. View GSTR-2B

4.1. In the **Form GSTR-2B** tile, click the **VIEW** button.

**Note:** 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.

Auto - drafted ITC Statement  
GSTR2B

VIEW

DOWNLOAD

4.2. The **Form GSTR-2B – AUTO DRAFTED ITC STATEMENT** page is displayed. Form GSTR-2B has two tabs as **SUMMARY** and **ALL TABLES**.

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)

## SUMMARY TAB

4.3. The Summary tab is divided into 2 parts:

- **Part A (ITC Available):** A summary of ITC available as on the date of its generation and is divided into credit that can be availed and credit that is to be reversed (Table 3)
- **Part B (ITC not Available):** A summary of ITC not available and is divided into ITC not available and ITC reversal (Table 4)

SUMMARY
ALL TABLES
View Advisory

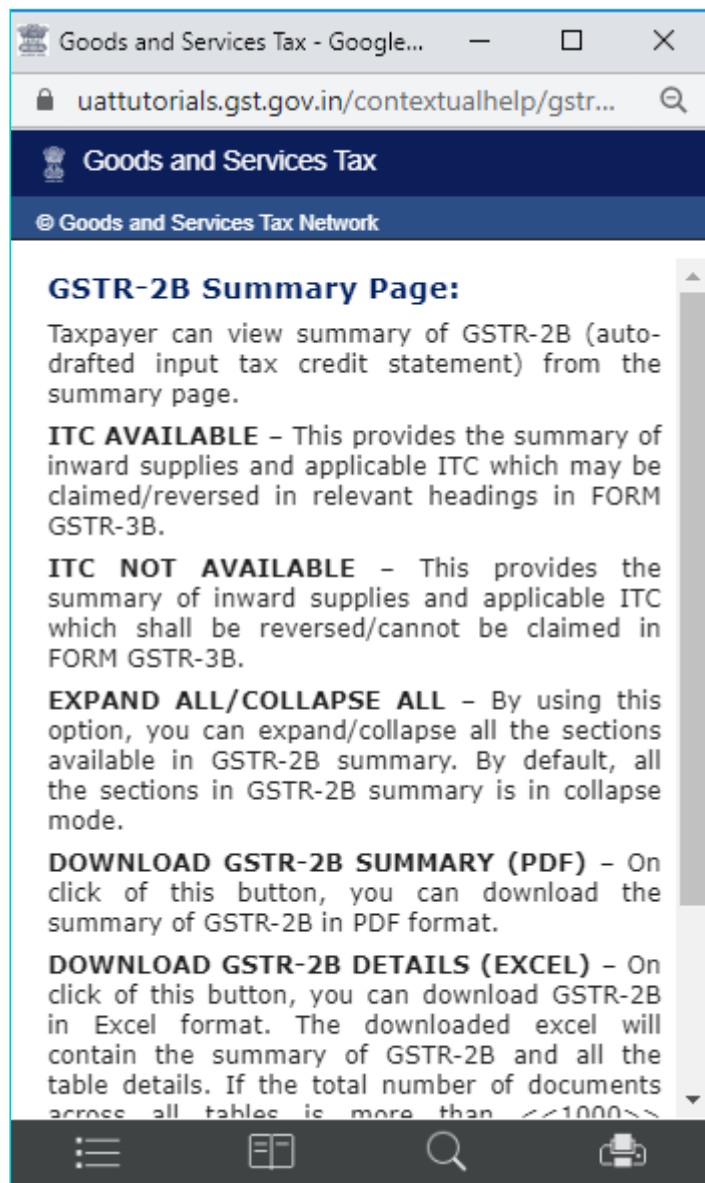
ITC available
ITC not available

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)

**Note:**

- 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 (refer step 3), by using the link given in information message below the summary table.
- 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.
- Click the **Help** button to view the details related to this particular screen.



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

X

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](#)

4.4. On click of the hyperlinks provided in the headings column of Form GSTR-2B summary, you can navigate in details in the GSTR-2B table and view pre-filtered document details.

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 - 10/08/2020

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

View Advisory

ITC available

ITC not available

HELP ?

S.NO.	Heading <span style="border: 1px solid red; padding: 2px 5px;">[Expand All ▼]</span>	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
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
Part B ITC Reversal - Credit may be reversed in relevant headings in GSTR-3B						
I	Others ▼	4(B)(2) ⓘ	23,195.00	0.00	0.00	180.00

The number of records in GSTR-2B are more than 1000. Please click here to download either GSTR-2B JSON/Excel.

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

4.5. 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.

[https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual\\_gstr2b.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr2b.htm)

6/11

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

4.6. 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	⌵

**Note:** On click of amendment hyperlinks available in GSTR-2B summary, you will be navigated to the Document Details under **ALL TABLES** tab for the respective amendment table. You can view document details of all the amended documents.

4.7. If you have more than 1000 documents across all tables of Form GSTR-2B, document details table will not be displayed online. You can download GSTR-2B statement through excel/JSON by clicking on **Download** link as available in the information message (refer to step no.3).

**Note:**

- Click **Download Excel** to download the details in an excel format.
- **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.
- **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.

**Note:** 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\***

**Invoice Number\***

**Invoice Date\***


4.8. Click the **Invoice number** hyperlink to view the details of tax. The **Tax details** are displayed.

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	GSTN	1A ^	Regular	09/04/2019	10,000.00	Gujarat	N												
<table><tr><th>Tax Rate (%)</th><th>Taxable Value (₹)</th><th>Integrated Tax (₹)</th><th>Central Tax (₹)</th><th>State/UT Tax (₹)</th><th>Cess (₹)</th></tr><tr><td>12</td><td>10,000.00</td><td>1,200.00</td><td>0.00</td><td>0.00</td><td>10.00</td></tr></table>									Tax Rate (%)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	12	10,000.00	1,200.00	0.00	0.00	10.00
Tax Rate (%)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)															
12	10,000.00	1,200.00	0.00	0.00	10.00															

4.9. Click **Back to Summary** button to go back to summary page.

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	↕

« Previous 1 Next »

Back to Summary

**Note:** Similarly, you can view details for other tables.

## ALL TABLES TAB

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

SUMMARY
ALL TABLES
View Advisory

Select table to view details ▼
Taxable inward supplies received from registered person - B2B
HELP

Taxable inward supplies received from registered person - B2B  
Amendments to previously filed invoices by supplier - B2BA  
Debit/Credit notes(Original) - B2B CDNR  
Amendments to previously filed Credit/Debit notes by supplier - B2B CDNRA  
ISD Credits  
Amendments ISD Credits received - ISDA  
Import of goods from overseas on bill of entry - IMPG  
Import of goods from SEZ units/developers on bill of entry - IMPGSEZ

Back to Summary

- **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.

4.11. 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... Q

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 >

4.12. 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... Q

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

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Back to Summary

4.13. On Click of **GSTIN** hyperlink, you can navigate to **Document details** tab and view documents received only from the said supplier.

SUMMARY ALL TABLES View Advisory

Select table to view details ▼ ISD Credits HELP ⓘ

Supplier wise Details Document Details Download Excel ⬇

Display/Hide Columns: +1 Records Per Page: 10 Apply filter ▼ Search... Q

27AZEPA7151R9ZR x MOHD HAMID ALAM

S.NO.	ISD Document type ^	ISD Document number ^	ISD Document date ^	Original Invoice Number ^	Original invoice date ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (₹) ^
1	Credit Note	INV001C	09/01/2019	INV001	09/01/2019	2,160.00	0.00	0.00	3
2	Credit Note	INV002C	09/01/2019	INV002	09/01/2019	650.00	0.00	0.00	5
3	Credit Note	INV012CITC	09/01/2019	INV012ITC	09/01/2019	112.00	0.00	0.00	3
4	Credit Note	INV013CITCN	09/01/2019	INV013ITCN	09/01/2019	14.00	0.00	0.00	22

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**Note:**

- Similarly, you can view details for other tables.
- For **Import of goods from overseas on bill of entry - IMPG** table, only document details are available and no supplier wise details are available.

# FAQs > Viewing Form GSTR-2B

## Form GSTR-2B

### 1. What is Form GSTR-2B?

Form GSTR-2B is an auto-drafted ITC statement which will be generated for every registered person on the basis of the information furnished by his/her suppliers in their respective Form GSTR-1 & Form GSTR-5 and ITC received through Form GSTR-6. The statement will indicate availability of Input Tax Credit to the registered person against each document filed by his/her suppliers and the Input Service Distributor (ISD).

Form GSTR-2B also contains information on import of goods from the ICEGATE system including inward supplies of goods received from SEZ Units / Developers.

### 2. What is the use of Form GSTR-2B?

Form GSTR-2B should be used by taxpayers to take the right input tax credit in respective sections of Form GSTR-3B.

### 3. Do I as a taxpayer have to file Form GSTR-2B?

No, you 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.

### 4. When will Form GSTR-2B be generated?

Form GSTR-2B will be generated for each month on the 14th 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 14th August 2020.

Please note that Form GSTR-2B will consist of all documents filed by suppliers/ISD in their Form GSTR-1, 5 & 6, between the cut-off dates. It will also consist import data for the period which are received within 13th of the succeeding month.

In case of monthly Form GSTR-1, the cut-off date is 00:00 hours on 12th of the relevant month to 23:59 hours, on 11th of the succeeding month. Whereas for quarterly Form GSTR-1/IFF, Form GSTR-5 and Form GSTR-6, the cut-off date is 00:00 hours on 14th day of relevant month to 23:59 hours, on 13th day of succeeding month.

### 5. By when details filed in Form GSTR-1 and Form GSTR-6 would reflect in Form GSTR-2B?

The details filed in Form GSTR-1 & 5 (by supplier) & Form GSTR-6 (by ISD) would reflect in the next open Form GSTR-2B of the recipient irrespective of supplier's/ISD's date of filing. For e.g., if a supplier files a document INV-1 dt.

15.07.2020 on 11<sup>th</sup> August, it will get reflected in GSTR-2B of July (generated on 12<sup>th</sup> August). If the document is filed on 12<sup>th</sup> August, 2020 the document will be reflected in Form GSTR-2B of August (generated on 12<sup>th</sup> September).

### 6. Can I as a taxpayer make changes to or add document in my Form GSTR-2B, in case there are any errors or omission in the details uploaded by my supplier taxpayers?

No, you cannot make any changes or add document to the Form GSTR-2B, as it is a read-only static ITC statement.

# View and Download Form GSTR-2B

## 7. Which taxpayers can view Form GSTR-2B?

Form GSTR-2B is available only for the following types of taxpayers:

- Normal taxpayers
- SEZ taxpayers
- Casual taxpayers

## 8. How can I view and download Form GSTR-2B statement of a tax period?

Navigate to **Services> Returns > Returns Dashboard > File Returns > GSTR 2B Tile** to view and download Form GSTR-2B statement of a tax period.

**Note:** Form GSTR-2B statement for a particular tax period is available for view and download only after the Form GSTR-2B gets generated for that tax period.

## 9. Can I as a taxpayer download and keep a copy of my Form GSTR-2B for future reference?

Yes, Form GSTR-2B for a given tax period will be available for viewing and/or downloading (in Excel and/or JSON formats) in post-login mode on the GST portal.

## 10. Can I download individual table wise details in Form GSTR-2B?

Yes, you can download individual table wise details in Form GSTR-2B by clicking Download Excel link available in document details. Such link will be available only when the total number of documents across all tables is upto 1000 documents.

For more than 1000 records, you may either use the advance search option or download the entire file.

## 11. Should I reconcile my books of accounts with the data generated in FORM GSTR-2B?

Taxpayers are advised to ensure that the data generated in Form GSTR-2B is reconciled with their own records and books of accounts. Taxpayers must ensure that

- No credit is availed twice for any document under any circumstances.
- Credit is reversed as per GST Act and Rules in their Form GSTR-3B.
- Tax on reverse charge basis is paid.

# Details in Form GSTR-2B

## 12. What details are available in Form GSTR-2B summary?

Form GSTR-2B summary is bifurcated into following two summaries:

- **ITC Available:** A summary of ITC available as on the date of its generation and is divided into credit that can be availed and credit that is to be reversed (Table 3)
- **ITC not Available:** A summary of ITC not available and is divided into ITC not available and ITC reversal (Table 4)

## 13. What details are available in PART-A of ITC Available?

The PART-A of ITC Available contains details of inward supplies (invoices, debit notes and amendments related to invoices and debit notes) and import of goods received from suppliers, in the following manner:

- All Other ITC – Supplies from registered persons
  - B2B – Invoices
  - B2B – Debit notes
  - B2B – Invoices (Amendment)
  - B2B – Debit Notes (Amendment)
- Inward Supplies from Input Service Distributor/ISD
  - ISD – Invoices
  - ISD – Invoices (Amendment)
- Inward Supplies liable for reverse charge
  - B2B – Invoices
  - B2B – Debit notes
  - B2B – Invoices (Amendment)
  - B2B – Debit Notes (Amendment)
- Import of Goods
  - IMPG – Import of goods from overseas
  - IMPG (Amendment)
  - IMPGSEZ – Import of goods from SEZ
  - IMPGSEZ (Amendment)

## 14. What details are available in PART-B of ITC Reversal?

The PART-B of ITC Reversal contains details of credit notes and amendments thereof issued by the suppliers or ISD, in the following manner:

- B2B – Credit Notes
- B2B – Credit notes (Amendment)
- B2B – Credit Notes (Reverse charge)
- B2B – Credit notes (Reverse charge) (Amendment)
- ISD – Credit notes
- ISD Amendment – Credit notes

## 15. What details are available in PART-A of ITC Not Available?

The PART-A of ITC Not Available contains details of inward supplies (invoices, debit notes and amendments related to invoices and debit notes) received from suppliers, in the following manner:

1. All Other ITC – Supplies from registered persons
  - B2B – Invoices
  - B2B – Debit notes
  - B2B – Invoices (Amendment)
  - B2B – Debit Notes (Amendment)
2. Inward Supplies from Input Service Distributor/ISD
  - ISD – Invoices

- ISD – Invoices (Amendment)
3. Inward Supplies liable for reverse charge
- B2B – Invoices
  - B2B – Debit notes
  - B2B – Invoices (Amendment)
  - B2B – Debit Notes (Amendment)

## 16. What details are available in PART-B of ITC Not Available?

The PART-B of ITC Not Available contains details of credit notes and amendments thereof issued by the suppliers or ISD, in the following manner:

- B2B – Credit Notes
- B2B – Credit notes (Amendment)
- B2B – Credit Notes (Reverse charge)
- B2B – Credit notes (Reverse charge) (Amendment)
- ISD – Credit notes
- ISD Amendment – Credit notes

## 17. How are amendments taken into account for summary tables?

Summary wise details of all amendment tables in Form GSTR-2B displays the differential tax amount (Amended – Original), i.e., the delta value. However, the document details will display revised details with reference to the original document.

# ITC Eligibility - Form GSTR-2B

## 18. Whether taxpayer is eligible to take credit / ITC on all the supplies auto-drafted in Form GSTR-2B?

Taxpayers would be eligible to avail input tax credit based on the ITC indicated in Form GSTR-2B, as per availability/eligibility of ITC. However, there may be other scenarios for which Input Tax Credit may not be available to the taxpayers and the same has not been generated by the system in Form GSTR-2B. Taxpayers, are advised to self-assess and reverse or take such credit in their Form GSTR-3B.

## 19. What are the different scenarios where ITC is not available?

Only in the following scenarios, ITC availability is shown as No in Form GSTR-2B: -

- i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to Input Tax Credit.
- ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State, while recipient is in another State.

# Additional Features - Form GSTR-2B

## 20. Which are the columns as a taxpayer I can hide and show?

On selection, a taxpayer can hide and show all the columns except:

- GSTIN of supplier / ISD

- Taxable value
- Integrated Tax
- Central Tax
- State Tax

## **21. When will the Advance search option be enabled?**

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.

## **22. Where can a taxpayer view the cut off dates in Form GSTR-2B?**

Taxpayer can view cut off dates in Form GSTR-2B page under View Advisory.