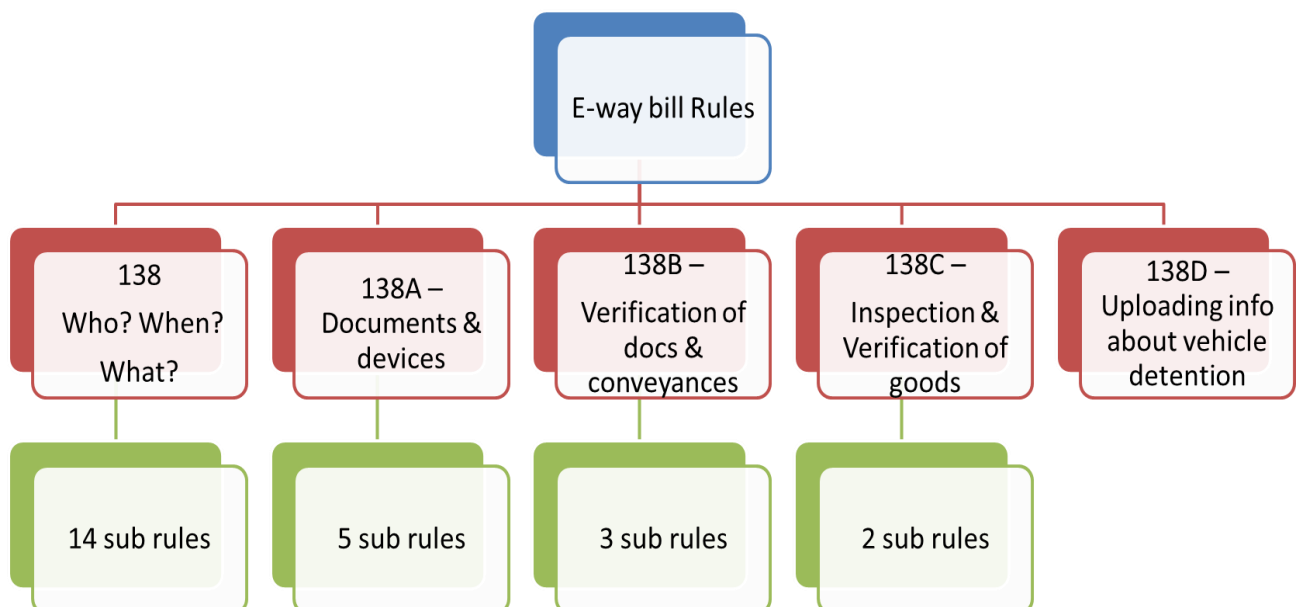
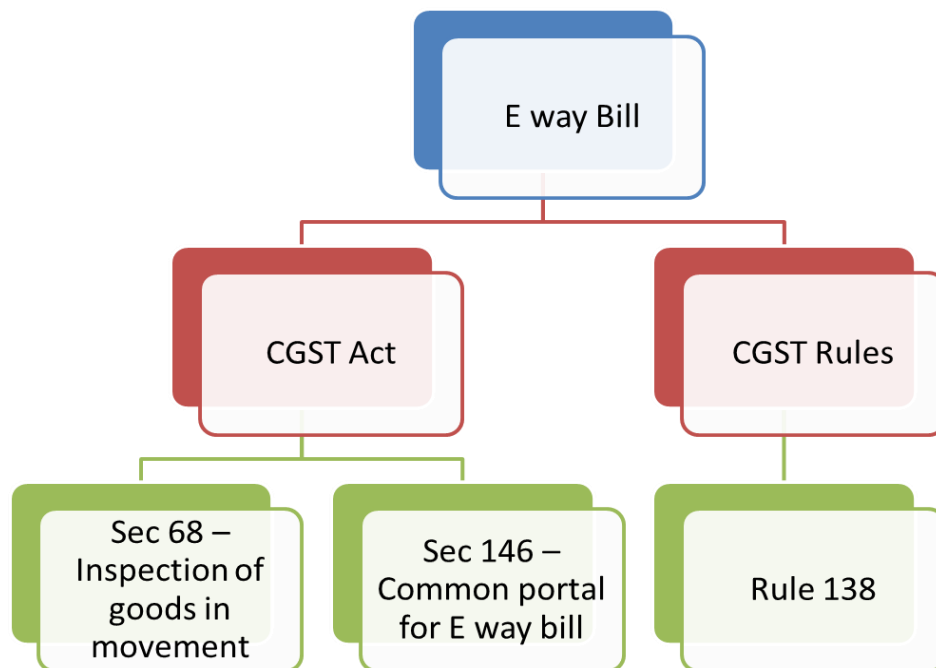


E-Way Bill & GST Returns



A. E-Way Bill in GST –

Provisions of CGST Act and Rules -



Introduction

The Government was toying with the way bill requirement in draft laws and much thought has been given in drafting electronic way bill rules. No discretionary powers are given to the officers with permission required from Commissioner to inspect vehicle. **Summary report of Inspection** is to be uploaded by proper officer in **Form GST INS – 03** within **24 hours of inspection** and **final inspection report** is to be provided within 3 days of the inspection. Once inspection is carried out within a State, no further inspection is to be carried out in the State, unless specific information of tax evasion is available.

The requirement of e-way bill, exceeding a value, is required for **Inter-State** as well as **Intra-State** movement of goods.

The entire management of electronic way bills is in electronic form without any manual intervention which would reduce or rather eliminate discretion and is a welcome move. The only challenge which is foreseen if the small traders, transporters and SME are ready to move to such a scale of digitization. Scaling of IT resources is required at a massive scale which would throw open doors to innovators and Application Service Providers (ASPs).

When a way bill is required to be generated:

Every registered person who shall move the consignment of value exceeding **Rs 50,000** for supply or reasons other than supply shall provide information electronically in **Part A of FORM GST INS – 01**. The same information is to be furnished if the inward supply is made by unregistered person. In case of inward supplies from unregistered person, the registered person shall furnish the information.

Further, a registered person or transporter may on his own generate and carry the e-way bill even if the consignment value is less than Rs 50,000.

In case there is doubt on valuation of the consignment, the registered person or transporter may opt for this option to avoid detention of vehicle.

Registered person or Recipient to generate details of e-way bill:

- (a) When a registered person as a consignor or recipient of goods as consignee (vehicle may be owned or hired) is transporting goods, the registered person or recipient may generate e-way bill in **Part B of FORM GST INS – 01**; or
- (b) If way bill is not generated under clause (a) above and goods is handed over to transporter, the registered person shall furnish information relating to transporter in **Part A of FORM GST INS-01**.

In case goods are consigned by unregistered person (in his owned or hired conveyance or through transporter), the unregistered person or his transporter may generate e-way bill in **FORM GST INS – 01**.

Unique e- Way Bill Number (EBN)

A unique e-way bill number (EBN) shall be generated on common portal which shall be made available to supplier, recipient and transporter.

Transfer of goods from one conveyance to another:

Each time a transporter, during transit, transfers goods from one conveyance to another conveyance, a new e-way bill on common portal in **FORM GST INS – 01**. Mode of transport shall be specified in each case.

Multiple consignments in one conveyance:

If multiple consignments are intended to be transported in same conveyance, the transporter shall indicate serial number of e-way bills generated for each such consignments and a **consolidated e-way bill** in **FORM GST INS – 02**. This is to be generated prior to the movement of the consignment. This allows movement of multiple consignments destined for several States in single conveyance. This is expected to rationalize transport cost.

In case the value of any of the consignments mentioned above exceeds Rs 50,000, the transporter shall generate FORM GST INS 01 on the basis of invoice or bill of supply or delivery challan.

Information furnished in Part A of FORM GST INS -01 shall be available on Common Portal

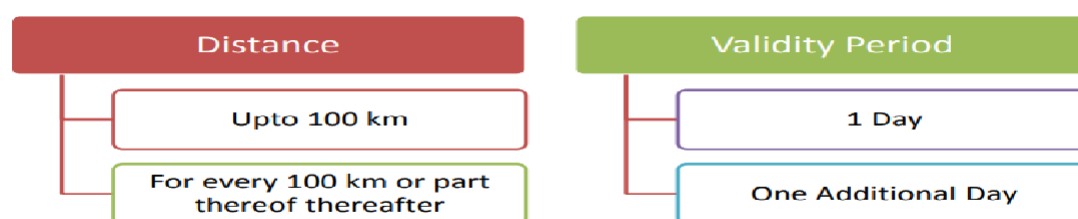
The information furnished in **Part A of FORM GST INS – 01** shall be available in Common Portal and Registered supplier may use the said information for furnishing details in **FORM GSTR –**

1. If the said information is furnished by unregistered supplier, the information shall be available , if mobile number and email id is available.

Cancellation of e-way bill:

If the goods are either not transported or not transported as per details furnished in e-way bill, the same may be cancelled through common portal either directly or through facilitation centre notified by commissioner. The cancellation of the e-way bill is to be made within 24 hours of generation.

Same may not be cancelled if it has been verified in transit.

Validity of e-way bill:

The period of validity shall be counted from the time at which the e-way bill has been generated and shall lapse at 11.59.59 PM of next day.

Example – If E-Way bill is generated at 11.45 AM on 12th July, 20 then it shall be valid till 11.59.59 of 13th July, 20.

Communication of acceptance or rejection of details of e-way bill by recipient:

The registered recipient shall communicate his acceptance or rejection of consignment covered in e-way bill. If the recipient does not communicate his option within 72 hours, it shall be deemed to be accepted.

Person in-charge of conveyance to carry documents and e-way bill:

The person in-charge of conveyance shall carry Invoice or bill of supply or delivery challan and a copy of e-way bill or e-way bill either physically or mapped to Radio Frequency Identification Number (RFID) embedded on to the conveyance.

Who shall obtain RFID:

The commissioner may require a class of transporters to obtain unique RFID and get the same embedded on to the conveyance and map e-way bill to the RFID prior to movement of goods.

Verification of documents and conveyance:

Any proper officer empowered by the commissioner to intercept any conveyance to verify e-way bill or e-way bill in physical form for all inter-state and intra-state movement of goods. RFID readers shall be installed at places where verification is required.

Inspection and Verification of goods:

Summary report of Inspection is to be uploaded by proper officer in **Form GST INS – 03** within **24 hours of inspection** and **final inspection report** is to be provided within 3 days of the inspection. Once inspection is carried out within a State, no further inspection is to be carried out in the State, unless a specific information of tax evasion is available.

Uploading information of detention of vehicle:

In case any conveyance is intercepted and detained for a period exceeding 30 minutes, the transporter may upload the information in **FORM GST INS – 04** on common portal.

Government has tried to simplify the rules related to e-way bill but furnishing information in e-way bill for Intra- State movement may turn to be cumbersome for small traders who deal in wholesale and retail trade.

Forms in GST E-Way Bill -

FORM	DESCRIPTION
FORM GST EWB-01	E-way Bill Form
FORM GST EWB-02	Consolidated e-way bill form to be generated by transporter
FORM GST EWB-03	Inspection report to be filled up by proper officer.
FORM GST EWB-04	Form to upload details by transporter, if vehicle detained for more than 30 minutes

Form GST EWB-01	<ul style="list-style-type: none">• Part A Details of consignment• Part B Transporter / Conveyance Details
Form GST EWB-03	<ul style="list-style-type: none">• Part A Summary Report• Part B Final Report

B. GST Returns:

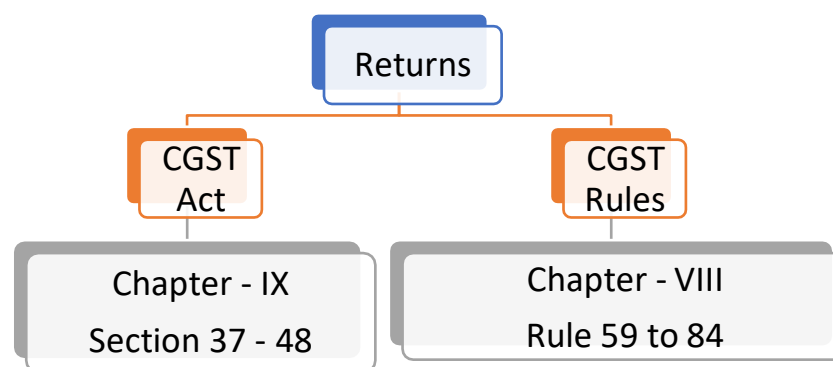
1. Features of Tax Returns under GST Laws –

- Based on transactions – Invoice based
- Designed for system based matching of Input Tax Credit and other details (import, export)
- Auto-population from details of outward supplies
- Auto-reversal of ITC in case of mismatch
- Concepts of ledgers – cash, ITC and liability
- No revised returns – changes through amendments to original details

2. Return Filing Options –

Sl. No	Return filing mechanism
1	GSTN Portal (www.gst.gov.in)
2	GST Suvidha Providers (ASP & GSP)
3	Through facilitation centres
4	Through GST Practitioners

3. Provisions of GST Law on Return filing –

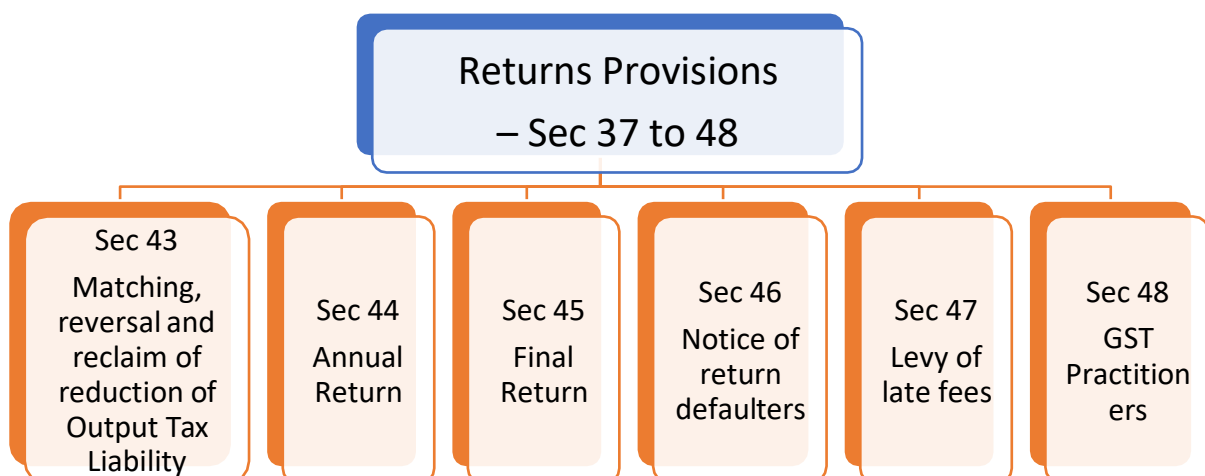
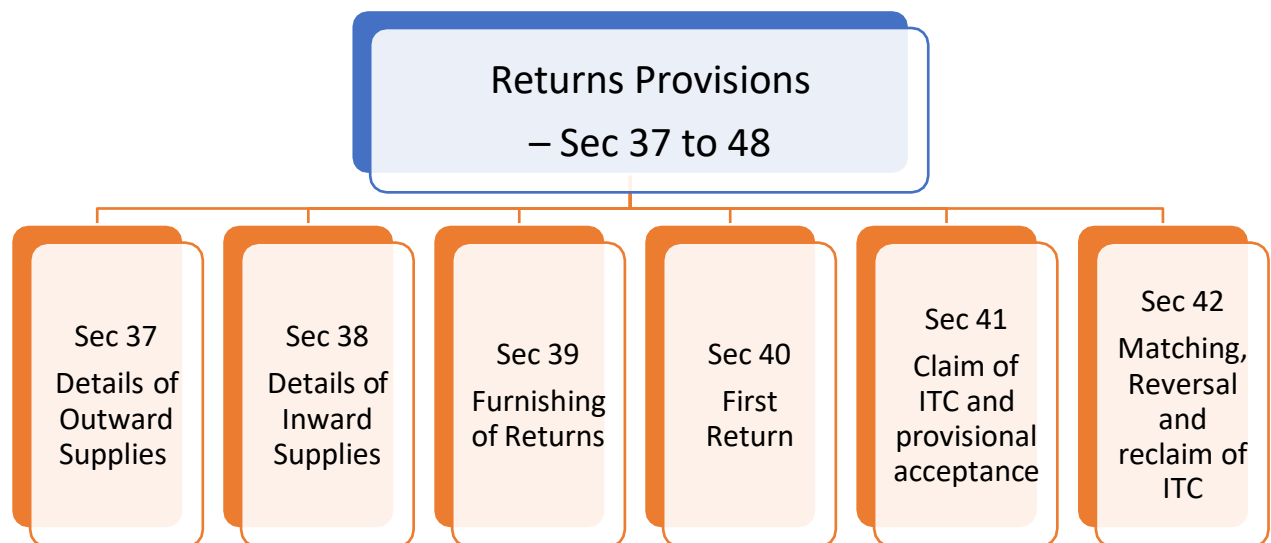


4. GST return Snapshot -

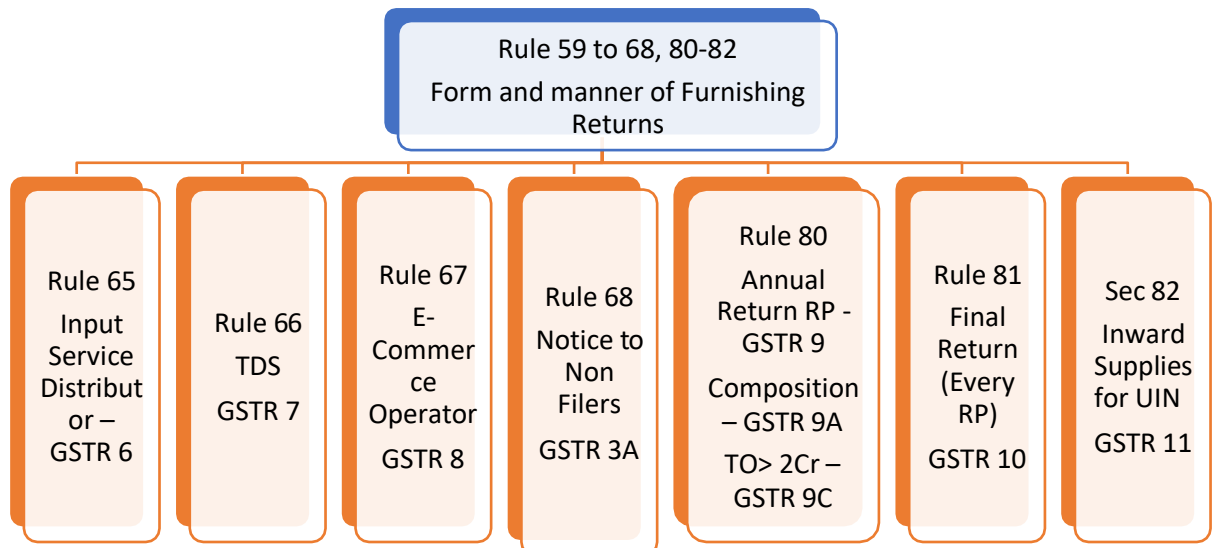
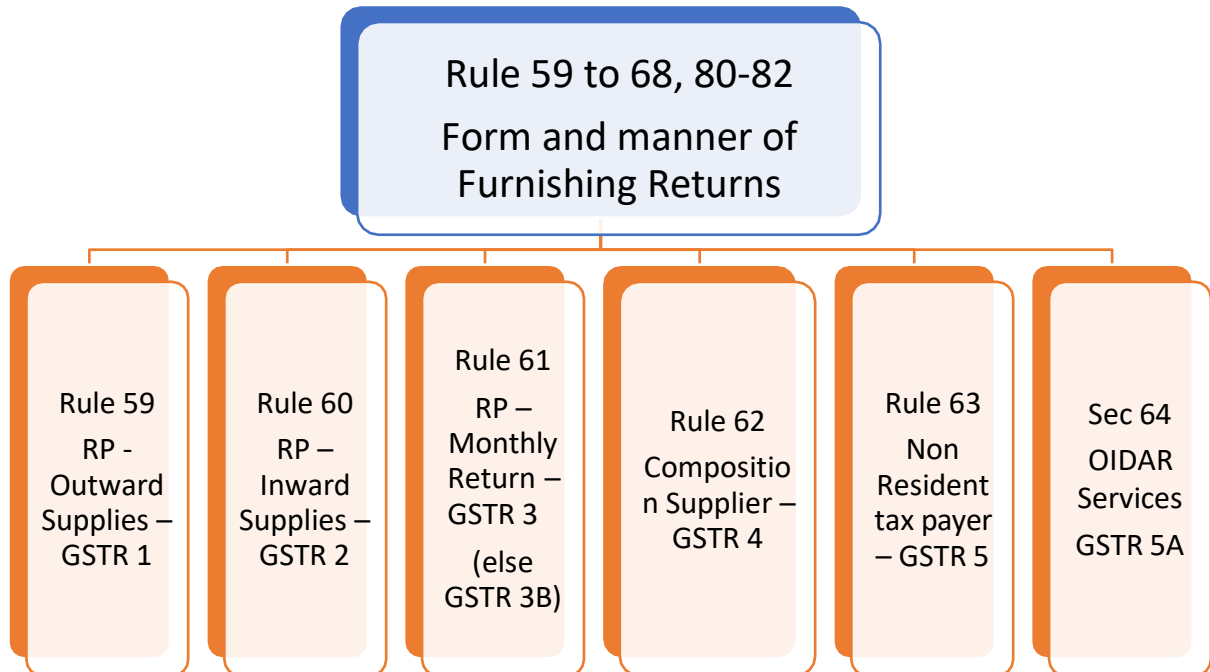
Return Form	Particulars	Frequency	Due Date
GSTR-1	Details of outward supplies of taxable goods and/or services affected	Monthly	11th* of the next month wef October 2018. *Previously, the due date was 10th
GSTR-2 Suspended	Details of inward supplies claiming the input tax credit.	Monthly	15th of the next month
GSTR-3 Suspended	Monthly return of outward supplies and inward supplies along with the payment of tax.	Monthly	20th of the next month
GSTR-3B	Simple Return in which summary of outward supplies along with Input Tax Credit is declared and payment of tax is affected by taxpayer	Monthly	20th of the next month
CMP-08**	Return for a taxpayer registered under the composition levy	Quarterly	18th of the month succeeding quarter
GSTR-5	Return for a Non-Resident foreign taxable person	Monthly	20th of the next month
GSTR-6	Return for an Input Service Distributor	Monthly	13th of the next month
GSTR-7	Return for authorities deducting tax at source.	Monthly	10th of the next month
GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected	Monthly	10th of the next month
GSTR-9	Annual Return for a Normal Taxpayer	Annually	31st December of next financial year*
GSTR-9A	Annual Return a taxpayer registered under the composition levy anytime during the year	Annually	31st December of next financial year*

GSTR-10	Final Return	On cancellation/ surrender	Within 3 months of date of cancellation or cancellation order, whichever is later.
GSTR-11	Details of inward supplies to be furnished by a person having UIN and claiming a refund	Monthly	28th of the month following the month for which statement is filed

5. Summary of CGST Act for filing of Returns –



6. Summary of CGST Rules for filing of Returns –



7. Return for Outward Supplies in Form GSTR 1 –

- (a) A return of Outward supplies should be furnished by every registered taxable person except for the following persons namely,
- Input service distributor
 - A non-resident taxable person
 - A person paying tax under composition levy (Sec 10)
 - A person paying tax under the provisions of section 51 (TDS)
 - A person remitting tax collected at source (TCS) u/s 52
 - A person referred to in Section 14 of IGST Act – Person providing Online Information and Data Access & Retrieval Services (OIDAR) to a non-taxable online recipient.
- (b) Explanation to section 37 relating to furnishing of the “details of outward supplies” shall include details of Invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period. For monthly tax filers, this e-return shall be filed within 11 days from the end of the tax period in **FORM GSTR-1**
- (c) Such returns shall be for supply of goods or services or both as effected during a tax period and shall be filed electronically.
- (d) The Commissioner is empowered to notify any extension of due date of filing, for any class of persons, beyond the tenth of the succeeding month, with reasons to be recorded in writing. Refer to Annexure ‘A’ at the end of the chapter, for extensions notified, from time to time, for various returns.
- (e) The details provided by the supplier in GSTR-1 shall be auto-populated and made available electronically to the recipient, for matching purposes, in accordance with the provision of Rule 60 in a **FORM GSTR-2A (to be substituted with ANX-2), which can be used for reconciliation and filing of GSTR-9 i.e. Annual return.**
- (f) The present process of return filing, envisages that the recipient of the supply shall be provided an opportunity to accept, reject, amend or delete the details in a two-way communication process. This opportunity is not available at present as filing of GSTR-2 has been deferred.

- (g) If any error or omission is discovered in the course of matching as specified in the Act and discussed under Section 42 and 43, rectifications of the same shall be effected; and tax and interest, if any, as applicable shall be paid on such corrections by the person responsible for filing the return of outward supplies. ***Section 42 and section 43 are currently not applicable as the due dates for filing of details in GSTR-2 is yet to be notified.***
- (h) Such rectification of error or omission, however, is not permitted after filing of annual return or the return for the month of September of the following financial year to which the details pertain to, whichever is earlier. However, GST council has decided to provide relaxation to the tax payer for the financial year 2017-18 vide the Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018, after considering the fact that financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity-
 - (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;
 - (ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time

Linking E-Way Bill with GSTR-1

Every registered person who causes movement of goods of consignment value exceeding Rs. 50,000/- or Rs. 1,00,000/- as the case may be, in relation to supply, or for reason other than supply such as sale of goods on approval basis, job work etc., or due to inward supply from an unregistered person excluding exempted goods needs to furnish information relating to the said goods and thereby, furnish details of invoices while generating e-way bills. Further, the invoice details for business to business supplies have to be given in FORM GSTR-1 by the tax payer. To avoid duplicate data entry, GSTN has provided a facility to

taxpayers, where e-way bill data of a tax period can be imported by the taxpayer in their FORM GSTR-1. If the number of e-way bills generated in a month are:

- upto 50 only, the invoice details can be directly imported into the respective Tab of Form GSTR 1, without using the offline tool.
- more than 50 but less than 500, invoices can be downloaded in three separate CSV files with data pertaining to B2B transactions, B2CL transactions and HSN summary. These files can then be imported into FORM GSTR-1 offline tool.
- more than 500, the invoice details in respect of B2B transactions, B2CL transactions and HSN summary can be imported from E-Way Bill portal in a single excel file. This file can then be imported into FORM GSTR-1 offline tool.

However, the data so imported can be edited while filing FORM GSTR-1.

It is pertinent to mention here that 'import EWB data' option in the GSTN portal and selection of requisite data of invoices to be uploaded in the GSTR-1 is an option, made available to ease the return filing procedure and the same is not mandatory. Where the user decides not to use the option, details of such invoices are to be filed manually.

8. Auto Populated details based on GSTR 1 (GSTR 2A) -

- (a) In respect of the return for outward supplies filed by the supplier of goods / services (u/s 37 of CGST Act, 2017), recipient of supply is required to match his inward supply details with that of the details uploaded by the supplier by way of furnishing Form GSTR 1.
- (b) The details uploaded by the supplier will be made available to the recipient in Part 'A' of Form GSTR 2A (the details of input tax credit distributed by input service distributor will be made available in Part 'B' of said Form i.e., Form GSTR 2A). The details will be available for verification as and when the supplier has furnished Form GSTR 1
- (c) **Part A of FORM GSTR 2A** will contain the following details (auto-populated on basis of Form GSTR 1 submitted by supplier).

Sl. No. of Form GSTR 2A	Content of FORM GSTR 1 of supplier
3	Inward supplies received from a registered person other than the supplies attracting reverse charge.
4	Inward supplies received from a registered person on which tax is to be paid on reverse charge.
5	Debit / Credit notes (including amendments thereof) received during current tax period.

- (d) In case, any error or omission is discovered in the course of matching as specified in the Act and discussed under Section 42 and 43, rectifications of the same shall be effected and tax and interest, if any as applicable shall be paid on such corrections by the person responsible for filing the return of inward supplies.
- (e) Such rectification of error or omission, however, is not permitted after filing of annual return or before the due date for filing the return for the month of September of the following financial year to which the details pertain, whichever is earlier.

9. GSTR 2B –

Introduction of ITC Statement Form GSTR-2B –

- a. GSTR-2B is an auto-drafted Input Tax Credit (ITC) statement generated for every recipient, on the basis of the information furnished by their suppliers, in their respective Form GSTR-1 & 5 and Form GSTR-6 filed by ISD
- b. Taxpayers can now reconcile data generated in Form GSTR-2B, with their own records and books of accounts. Using this reconciliation, they can now file their Form GSTR 3B and they can ensure that -
- ✓ no credit is taken twice,
 - ✓ credit is reversed as per law, &
 - ✓ tax on reverse charge basis is paid.
- c. Generated Form GSTR-2B consists of:
- (i) 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)
 - (ii) A summary of ITC not available and is divided into ITC not available and ITC reversal (Table 4)

- d. It is a **static statement** (does not change with time), generated once on 12th of following month
- e. It also contains information on **imports of goods from the ICEGATE system** including data on imports from Special Economic Zones Units / Developers. (This will be made available in GSTR-2B from 12th September 2020 onwards). Reverse charge credit on import of services is not part of this statement and need to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.
- f. Steps to Download: Taxpayers can access their GSTR-2B through:
Login to GST Portal ➤ Returns Dashboard ➤ Select Return period ➤ GSTR-2B

10. Form and manner of furnishing details of inward supplies (Sec 60) -

- (1) *Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part B and Part C of FORM GSTR-2A, prepare such details as specified in sub-section (1) of the said section and furnish the same in FORM GSTR-2 electronically through the common portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.*
- (2) *Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in FORM GSTR-2.*
- (3) *The registered person shall specify the inward supplies for which he is not eligible, either fully or partially, for input tax credit in FORM GSTR-2 where such eligibility can be determined at the invoice level.*
- (4) *The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in FORM GSTR-2.*
- (4A) *The details of invoices furnished by an non-resident taxable person in his return in FORM GSTR-5 under rule 63 shall be made available to the recipient of credit in Part A of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.*
- (5) *The details of invoices furnished by an Input Service Distributor in his*

return in FORM GSTR-6 under rule 65 shall be made available to the recipient of credit in Part B of FORM GSTR 2A electronically through the common portal and the said recipient may include the same in FORM GSTR-2.

- (6) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in FORM GSTR-7 shall be made available to the deductee in Part C of FORM GSTR-2A electronically through the common portal and the said deductee may include the same in FORM GSTR-2.*
- (7) The details of tax collected at source furnished by an e-commerce operator under section 52 in FORM GSTR-8 shall be made available to the concerned person in Part C of FORM GSTR 2A electronically through the common portal and such person may include the same in FORM GSTR-2.*
- (8) The details of inward supplies of goods or services or both furnished in FORM GSTR-2 shall include the-*
 - (a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;*
 - (b) import of goods and services made; and*
 - (c) debit and credit notes, if any, received from supplier.*

11. The extension of time limit for furnishing the returns

The Commissioner is empowered by sub-section (6) of section 36, for extending the due dates for furnishing the returns and basis this commissioner Central Tax / State Tax has issued Notification(s) extending due date(s) originally prescribed for filing of statement(s) / return(s) as the case may be.

12. Mandatory to file returns

Every registered person covered under section 39(1) & 39(2) shall furnish a return for every tax period whether or not any supplies of goods and/or services have been effected during such tax period. In other words, the person registered as regular taxpayer (including SEZ unit or developer) and person registered as a composition taxpayer, are obliged to **file "NIL RETURN"** even when there is / are no transaction(s) effected by them in any tax period.

13. Rectification of error and omission

- (i) Every registered person (including ISD, person liable to deduct tax at source) who has furnished or is required to file a return in terms of this section, can on identification of any error or omission rectify the same in the tax period in which such error or omission is noticed by him.
- (ii) Rectification, resulting in additional output tax or reduction in input tax credit shall be paid / reversed and the same would be subject to interest as prescribed in section 50 of this Act.
- (iii) Such rectification of error or omission will not be allowed, when omission or incorrect particulars are discovered as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities,
- (iv) Further, no rectification of any error or omission will be allowed after the due date for filing of return for the month of September or second quarter of the succeeding financial year, or the actual date of filing of relevant annual return, whichever is earlier.

14. Non-submission of previous tax period returns

A registered person will not be allowed to furnish a return for any tax period, unless returns for all previous tax periods has been furnished by him. Currently, the filing of monthly return in Form GSTR 3 is suspended and a summary return in Form GSTR 3B is required to be filed on monthly basis by every taxpayer including composition taxpayer.

Further, filing of Form GSTR 2 i.e., Statement of inward supply is also suspended for an indefinite period and therefore filing of Form GSTR 3 i.e., monthly return will not be possible. As a result, it now appears that for the period July 2017 to the date of the proposed return system is in place the assessment of returns and information furnished thereon, will be done on the basis of information furnished in Form GSTR 3B, Form GSTR 1 i.e., statement of outward supply for supplies effected and Form GSTR 2A which is made available to the recipient of supply on the basis of details of outward supply furnished by supplier in Form GSTR 1.

Provisions relating to deduction of tax at source (section 51) and provisions of collection of tax at source (section 52), has been implemented w.e.f 1.10.2018. Form GSTR 7 is required to file by a person liable to deduct tax at source and furnishing of a statement in Form GSTR 8 is required by the person liable to collect at source in terms of GST provisions.

15.Return by Composition taxpayer:

Every person registered as composition taxpayer is required to furnish return on quarterly basis in Form GSTR 4 within 18 days from the end of the relevant quarter to which such return pertains to.

16.Return by Input Service Distributor:

Every person who is registered as an Input Service Distributor for the purpose of distributing credits relating to input services, is required to file a monthly return in Form GSTR 6 within 13 days of the succeeding month.

17.Valid Return:

Return furnished for any tax period will be considered as a valid return in terms of section 2(117) of the CGST Act, 2017, only when self-assessed taxes are paid in full.

18.Annual Return and Reconciliation Statement –

- (a) Every taxable person (other than those in the exclusion list specified supra) is required to file an annual return in **FORM GSTR-9**;
- (b) Person paying tax under composition scheme u/s 10 of this Act will be required to furnish annual return in **Form GSTR 9A**;

The said annual return is to be submitted electronically by persons specified in (a) and (b) above, for every financial year on or before 31st day of December of the following the end of financial year, to which such annual return pertains to.

Every person, whose aggregate turnover exceeds ` Two crores, who is required to get his accounts audited in terms of section 35(5) of this Act, shall in addition to annual return in 9, 9A as the case may be, furnish a copy of audited financial statements along with reconciliation statement in **Form GSTR 9C**, electronically.

19.Final Return -

Every registered person whose registration is cancelled (suo moto or on an application made by applicant i.e., voluntary cancellation) shall file a final return in **FORM GSTR-10** through the common portal within 3 months from the date of cancellation (in case of voluntary cancellation) or date of order of cancellation (forceful cancellation by authority), whichever is later.

Details, which shall be made available in the Final return to be furnished in Form GSTR 10, is available in CGST Rules, 2017 as latest amended on 18.04.2018 vide Notification No. 21/2018 – Central Tax dated 18.04.2018.

Most important information, is that this return would require a person whose registration is cancelled, to furnish, is as follows:

- (a) The details of value (after adjustment of credit/debit notes) and quantity of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods /plant and machinery.
- (b) The details of credit availed / reversed as per the provisions of GST law and tax payable if any.
- (c) Details of amount to be payable on cancellation of registration through Electronic Cash Ledger/ Electronic Credit Ledger.
- (d) Details of interest / late fee if any payable and paid details.
- (e) State-wise summary of supplies, rate-wise, should be uploaded in Table 7 of the Form GSTR-1.

20.Notice to defaulters for non-filing of returns -

Notice in **FORM GSTR-3A** shall be issued electronically to a registered person, who has failed to file return(s) under 39 (monthly return) and under section 44 (annual return) requiring him to file all such return(s) within 15 days from the date of serving of notice.

It is important to note that, a registered person who has failed to furnish return(s) as prescribed under section 39 including annual return under section 44, read with relevant rules thereto even after serving of notice as specified supra, the proper officer in such cases, can proceed with

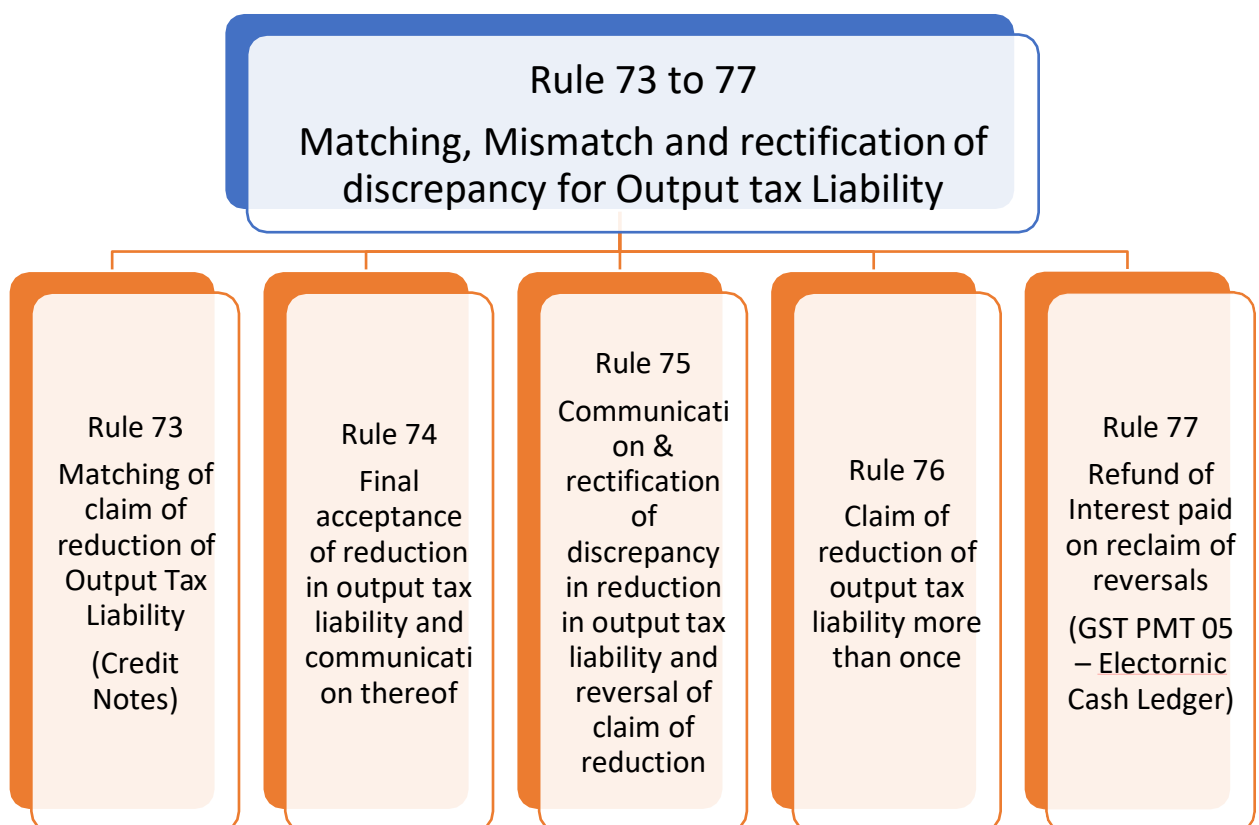
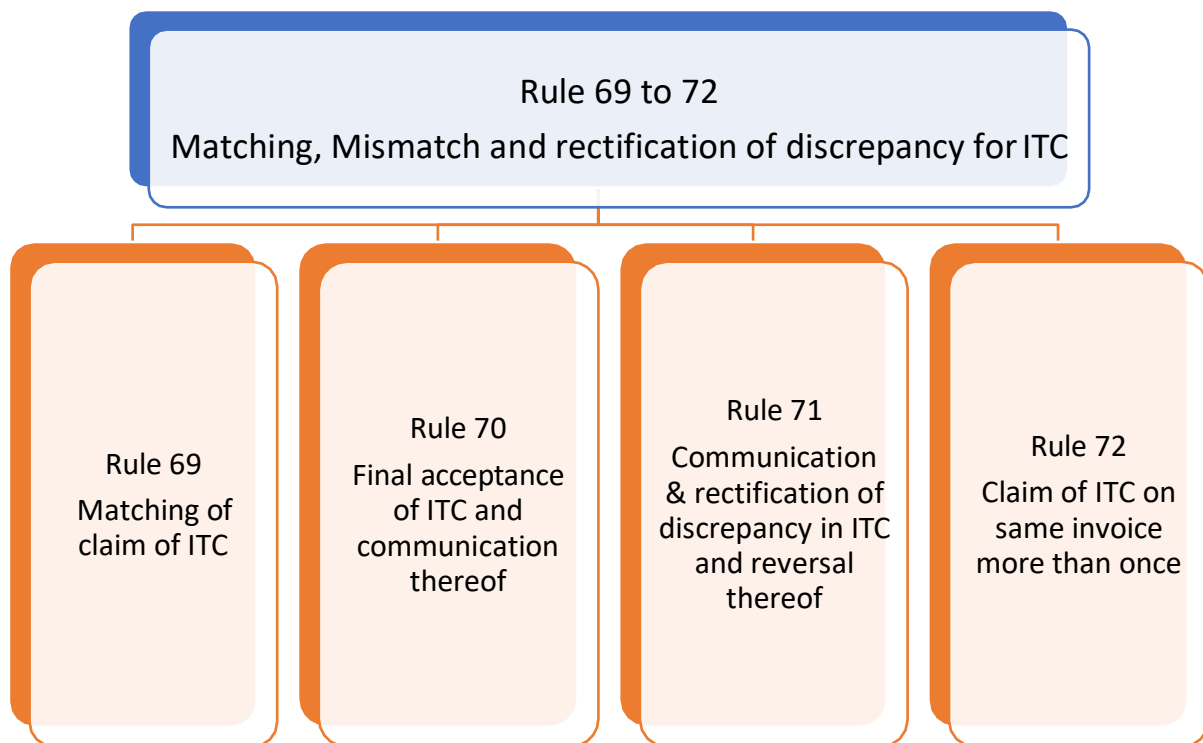
making a best judgement assessment on the basis of information available with him or gathered by him, anytime within 5 years from the due date prescribed for filing annual return under section 44 of CGST Act, 2017 for that particular year, and issue an assessment order to that effect (reference to Rule 100(1) of CGST Rules, 2017 can be made).

However, where the return(s) are furnished by a person on whom such order is served, within 30 days from the date of serving of order, the order issued will stand withdrawn but the liability to pay interest for delay in payment and late fee for delay in furnishing returns would continue. Refer detailed discussion under section 62 with respect to notice under 46.

21. Levy of Late fees -

- (1) *Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.*
- (2) *Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory*

22. Matching, Mismatch and rectification of discrepancy for ITC – Rule 69 to 79 of CGST Rules, 2017 -



23. Matching and claim of ITC and reduction of Output Tax Liability

This provision relates to matching, reversal and reclaim of output tax liability due to discrepancy in the output tax reduced by the supplier by way of issuing credit note and corresponding reduction of input tax credit by the recipient. However, the provisions of section 43 shall not be applicable for the financial year 2017-18/18-19 as filing of details in inward supplies in Form GSTR 2 and furnishing a monthly return in Form GSTR 3 has been suspended for an indefinite period. However, still matching of reduction in output tax paid by the supplier and reduction of corresponding input tax credit (If availed earlier) will be verified by revenue authorities by adopting different modes, such as, obtaining details through jurisdiction of the recipient of supply, as the Government will not be ready to forego revenue twice viz.,

- (i) on account of reduction in output tax liability by the supplier by way of issuing credit note; and
- (ii) availment of input tax credit in full, without reversing credit resulting due to credit note issued by the supplier.

The said reduction in output tax liability can also be possible on account of reduction of output tax liability by the supplier which originally was due to duplication of output tax liability, the procedure as said above would mutatis and mutandis would apply

Analysis

A. Issuance of Credit note for reduction in output tax liability:

Where the output tax is reduced by the supplier by way of issuing a credit note, details of every such credit note issued is to be matched with the corresponding reduction in the credit by the recipient by availing lower input tax credit to that extent in the return furnished for such period in which details of credit note is made available to the recipient on the portal. For example: a supply invoice was originally issued at ` 150,000 was overstated by ` 50,000, to that effect a credit note is issued by the supplier (along with tax). This credit note is to be accepted by the recipient and should result in reduction of input tax credit to the said extent in the return furnished by the recipient of the supply.

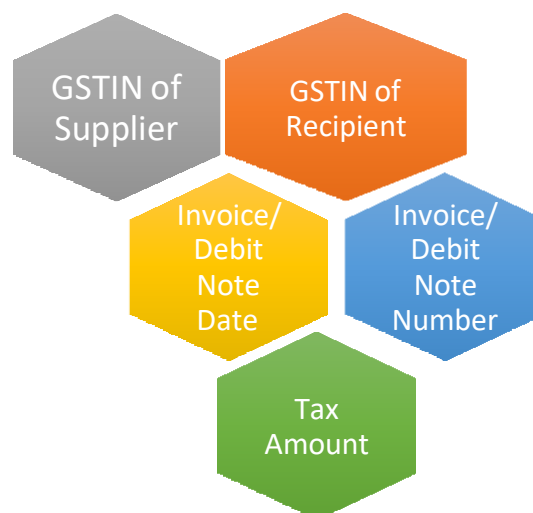
B. Reduction in output tax liability due to duplication of output

liability:

Similarly, where the supplier has paid taxes twice on a particular supply by issuing tax two tax invoices or otherwise and a credit note is issued to rectify the said error, the recipient of supply shall reduce his input tax credit (only if availed credit twice) in the tax period in which such credit note is issued by the supplier and the same is made available to the portal to the recipient. same shall also be accounted by the recipient.

24. Matching of Claim of ITC -**A. Claim of Input Tax Credit on inward supplies shall be matched u/s 43 after due date of furnishing GSTR 3**

1. The claim of **input tax credit** in respect of **invoices and debit notes** in **FORM GSTR2** that were accepted by the recipient on the basis of **FORM GSTR-2A** without amendment shall be **treated as matched** if the corresponding supplier has furnished a valid return;
2. The claim of ITC shall be considered as matched where the amount of ITC claimed is equal to or less than the output tax paid on such tax invoice or debit note **by the corresponding supplier**.

Matching Criterion -

B. Communication of Discrepancy of ITC –

CGST Rule	Particular	Purpose
Rule 70	Final Acceptance of ITC and Communication	<ol style="list-style-type: none"> 1. Communicated to Recipient making the claim in FORM GST MIS – 01 through common portal 2. Claim of ITC which was earlier communicated as mismatched but found to be matched after rectification by supplier or recipient shall be finally accepted and made available on common portal in FORM GST MIS – 01
Rule 71	Communication and rectification of discrepancy of ITC and reversal thereof	<ol style="list-style-type: none"> 1. Any discrepancy in ITC and 2. Any output tax liable to be added 3. Communicated to recipient making the claim in FORM GST MIS – 01 4. And to the supplier in FORM GST MIS – 02 5. On or Before last day of month in which matching has been carried out

C. Action by Supplier and Recipient for ITC –

CGST Rules	Particular	Purpose
Rule 71	Action by Supplier	Make suitable rectifications in GSTR 1 for the month in which discrepancy is made available
Rule 71	What is rectification by Supplier?	Adding or correcting details of outward supplies so as to match inward supply declared by recipient
Rule 71	Action by Recipient	Make suitable rectifications in GSTR 2 for the month in which discrepancy is made available
Rule 71	What is rectification by Recipient?	Deleting or correcting details of Inward supplies so as to match outward supply declared by supplier

Rule 71	If discrepancy not rectified	<ol style="list-style-type: none"> 1. Either by supplier or recipient, an amount equal to discrepancy shall be added to output tax liability of recipient in his GSTR 3 for the month succeeding the month in which discrepancy is made available (Discrepancy for July will be added to output liability in GSTR 3 for August) 2. Interest @ 18 will be charged from the date of availing credit till the date of addition
Rule 72	Multiple claim of ITC on same invoice	Duplication of claims of ITC in inward supplies shall be Communicated to Registered person in FORM GST MIS – 01 through common portal

D. Matching of claim of Reduction of Output Tax liability –

Claim for reduction in output tax liability shall be matched u/s 43 after due date of furnishing GSTR 3

1. The claim of reduction in **Output tax liability** due to issuance of **Credit Notes** in **FORM GSTR 1** that were accepted by the recipient **FORM GSTR-2** without amendment shall be **treated as matched** if the recipient has furnished a valid return;
2. The claim of reduction in **Output tax liability** shall be **considered as matched** where the amount of output tax liability (after taking into account the reduction claimed) is equal to or more than the claim of ITC after taking into account the reduction admitted and discharged in his valid return.

E. Output Tax Liability – Final Acceptance and Discrepancy

CGST Rule	Particular	Purpose
Rule 74	Final Acceptance of reduction in Output Tax Liability and Communication	<ol style="list-style-type: none"> 1. Communicated to person making such claim in FORM GST MIS – 01 through common portal 2. Claim of reduction of output tax liability which was earlier communicated as mismatched but found to be matched after rectification by supplier or recipient shall be finally accepted and made available on common portal in FORM GST MIS – 01

Rule 75	Communication and rectification of discrepancy in reduction in output tax liability and reversal thereof	<ol style="list-style-type: none"> 1. Any discrepancy in claim in output tax liability and 2. Any output tax liable to be added 3. Communicated to person making the claim in FORM GST MIS – 01 4. And to the recipient in FORM GST MIS – 02 5. On or Before last day of month in which matching has been carried out
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F. Action by Supplier and Recipient for Output Tax

CGST Rule	Particular	Purpose
Rule 75	Action by Supplier	Make suitable rectifications in GSTR 1 for the month in which discrepancy is made available
Rule 75	What is rectification by Recipient?	Deleting or correcting details of Inward supplies so as to match outward supply declared by supplier
Rule 75	Action by recipient	Make suitable rectifications in GSTR 2 for the month in which discrepancy is made available
Rule 75	What is rectification by Supplier?	Adding or correcting details of outward supplies so as to match inward supply declared by recipient
Rule 75	Discrepancy not rectified	<p>Either by supplier or recipient, an amount equal to discrepancy shall be added to output tax liability of recipient in his GSTR 3 for the month succeeding the month in which discrepancy is made available (Discrepancy for July will be added to output liability in GSTR 3 for August)</p> <p>Interest @ 18 will be charged from the date of availing credit till the date of addition</p>

G. Claim of reduction of output tax liability more than once

CGST Rule	Particular	Purpose
Rule 77	Multiple claim of reduction of output tax liability	Duplication of claims for reduction in output tax liability for outward supplies shall be Communicated to Registered person in FORM GST MIS – 01 through common portal

H. Refund of interest paid on reclaim of reversals

CGST Rule	Particular	Purpose
Rule 78	Refund of interest paid on reclaim of reversals	The interest to be refunded is to be claimed by registered person in FORM GSTR – 3 and shall be credited to his electronic cash ledger in FORM GST PMT – 05 . He may use it for payment of any future liability of Interest or may claim refund of the same.

25.FAQ on Returns and E-Way Bill -

FAQs > Importing Invoice-details Declared in e-Way Bill System into Form GSTR-1

1. What type of invoice-details can be imported into Form GSTR-1 using the "Import EWB Data" button?

Using the "Import EWB Data" button in the Form GSTR-1 page, you can import, following details of e-Way Bill related to outward supplies:

- **B2B (Business-to-Business) invoices** related to taxable outward supply transactions between registered taxable entities/persons
- **B2CL (Business-to-Consumer) invoices** related to taxable outward inter-State supply transactions between a Registered Supplier (seller) and an Unregistered Recipient (buyer), where the invoice value is more than Rs 2.5 lakh
- **Invoice-wise HSN records** (Note: These records will be available for viewing and download. You can click the "IMPORT EWB DATA" button to download them and then use the offline utility tool for preparing Form GSTR1

2. On the GST Portal, where is the "Import EWB Data" button added on the Form GSTR-1 page?

On the GST Portal, the "Import EWB Data" button has been added in the following tiles of the Form GSTR-1 page. By clicking on this button, you can easily import their respective details of outward supply invoices, as indicated in the e-Way Bill, into Form GSTR-1:

- 4A, 4B, 4C, 6B, 6C - B2B Invoices
- 5A, 5B - B2C (Large) Invoices
- 6A - Exports Invoices
- 7 - B2C Others
- 12 - HSN-wise-summary of Outward Supplies

3. What is the benefit of the "Import EWB Data" button?

At the time of generating the e-Way Bill for outward supply, you would have already entered some of the details of outward supplies such as invoice number, date, Value, Tax, HSN code, and Consignee GSTIN, etc. You can now easily import these details from EWB System into form GSTR 1 at the time of its preparation, by clicking the "Import EWB Data" button, for the said tax period, on the GST Portal.

The import of such details from e-Way Bill System into Form GSTR-1 will enable you to:

- populate such details in Form GSTR-1, without error.
- edit such details, wherever required.
- save time in preparation of Form GSTR-1 by avoiding duplication of effort in re-entering such details in Form GSTR-1.

4. In the current tax period, how many times can I import invoice-details into Form GSTR-1 using the "Import EWB Data" button?

For the current tax period, you can import invoice-details, declared in e-Way Bill System, into Form GSTR-1 multiple times using the "Import EWB Data" button. In case the said invoice-details already exist in Form GSTR-1 on the GST Portal, a popup will be displayed asking you whether you want to replace the existing document or not.

5. In the previous tax period, I already had uploaded and submitted the e-Way Bill invoice-details in Form GSTR-1 and filed the return successfully on the GST Portal. In this current tax period, can I import the same details that I had uploaded in the previous tax period before filing Form GSTR-1?

No. If an e-Way Bill invoice-details is already uploaded and submitted in a previous tax period, then the GST Portal will not allow you to import the same invoice-details again in the current tax period. In case you try do so, an error report will get generated in JSON format, which can be viewed in the Offline utility tool.

6. Is there a limit on importing number of invoice-details, declared in e-Way Bill System, into Form GSTR1?

No, there is no limit on importing number of invoice-details, declared in e-Way Bill System, into Form GSTR-1. However, note the following points with regards to importing such invoice-details:

- **For invoice count less than or equal to 50:** B2B, B2CL, EXP, B2CS invoices and invoice-wise HSN records will be listed in their respective tiles of Form GSTR-1 Summary page. You can import B2B, B2CL, EXP and B2CS invoice-details online. The same can be downloaded in csv format as well. Invoice-wise HSN records will be available for viewing and download.
- **For invoice count more than 50 but less than or equal to 500:** B2B, B2CL, EXP and invoice-wise HSN records will be available for an immediate download in CSV format, from their respective tiles in GSTR1 summary page. You can easily download them and then upload it in the offline utility for viewing and making changes, if required.
- **For invoice count more than 500:** B2B, B2CL, EXP, B2CS and invoice-wise HSN records will be available for download in a zipped excel format, from their respective tiles in Form GSTR1 summary page. However, this download will not happen immediately and will take some time. After the file is downloaded, you can upload it in the offline utility for viewing and making changes, if required.

7. Can I import/download the e-Way Bill data after filing of my Form GSTR-1 for the same period?

Even after you have filed Form GSTR-1 for the current period, you can go back to the GSTR-1 Summary page and download the e-Way Bill data. However, you can't import and then upload the same in this case when Form GSTR-1 has already been filed.

8. I'm filing my Form GSTR-1 on quarterly basis. Can I import all e-Way Bill invoice-data for the full quarter?

Yes. In case you are a quarterly taxpayer, then all invoice-details dated during the particular quarter shall be available for download.

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FAQs > Form GSTR-2A**1. What is Form GSTR-2A?**

Form GSTR-2A is a system generated Statement of Inward Supplies for a recipient. Form GSTR-2A will be generated in below scenarios:

- When the supplier uploads the B2B transaction details in their Form GSTR-1 / 5
- ISD details will be auto-populated on submission of Form GSTR-6 by their Input Service Distributor
- TDS & TCS details will be auto-populated on filing of Form GSTR-7 & 8 respectively by the counter party.
- Auto-population of Import of goods from overseas, on bill of entry, as received from ICEGATE Portal of Indian Customs.

Form GSTR-2A will be generated in the following manner:

- After saving/filing/submission of Form GSTR-1 by suppliers or when counterparty adds invoices / Credit notes / Debit Notes etc. or make Amendments in Form GSTR-1/5.
- Form GSTR-6 is submitted for distribution of credit in the form of ISD credit invoice or ISD credit notes.
- Form GSTR-7 & 8 filed by the counterparty for TDS & TCS credit respectively.

The details become available to the recipient for view/download and are updated incrementally as and when supplier(s) upload or change details in their respective Form of return/statement, for the given tax period. Form GSTR-2A of a tax period is available for view/download only.

2. When can I as a taxpayer view Form GSTR-2A for a tax period?

1. Any/all invoices uploaded by supplier in their Form GSTR-1/ GSTR-5 will be visible in Form GSTR-2A.

However, ISD details will be auto-populated to Form GSTR-2A on submission of Form GSTR-6, only.

2. When the counterparty has submitted/ filed their return: Invoices available in Form GSTR-2A will continue to be available for viewing.

3. Detail of TDS and TCS credit receipt will be available in Form GSTR-2A (Part C) of the recipient after filing of Form GSTR-7/8 by the counter party.

4. Auto-population of Import of goods data in Part D, as received from ICEGATE Portal of Indian Customs.

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

No, you don't have to file Form GSTR-2A. It is a read-only document provided to you, so that you have a record of all the invoices received from various suppliers in a given tax period.

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

Yes, Form GSTR-2A 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. The generated JSON file can be opened in Returns Offline Tool.

5. Can I as a taxpayer make changes to or add an invoice in my Form GSTR-2A, in case there are any errors or omission in the details uploaded by my supplier taxpayers?

No, you cannot make any changes or add an invoice to the Form GSTR-2A, as it is a read-only document.

6. Which details are available in Form GSTR-2A?

Following details are available in Form GSTR-2A, in following sections:

- a. PART A – auto-populated from Form GSTR-1/5 (refer to 2.1)
- b. PART B – auto-populated from Form GSTR-6 (ISD credits received)
- c. PART C – auto-populated from Form GSTR-7 and GSTR-8
- d. PART D – auto-populated based on ICEGATE Portal of Indian Customs.

7. When do I need to download details in Form GSTR-2A to view in Returns Offline Tool?

If number of invoices is more than 500, then you need to download the invoices in Form GSTR-2A to view in Returns Offline Tool.

8. Can I hide and show columns in Form GSTR-2A?

You can use **Display/Hide Columns** option, to hide or show columns in Form GSTR-2A.

9. Can I search for required details in Form GSTR-2A?

You can use **Search** feature to search for required details, which is applicable across all columns in Form GSTR-2A.

10. Which tables are available under Part-D of Form GSTR-2A?

Below tables are available under Part-D of Form GSTR-2A:

- Import of goods from overseas on bill of entry: Displays all the details related to import of goods from overseas on bill of entry, as received from ICEGATE Portal of Indian Customs.

- Inward supply of goods from SEZ units / developers on bill of entry: Displays all the details related to inward supply of goods from SEZ units or developers on bill of entry, as received from ICEGATE Portal of Indian Customs.

11. Can I download details of Import of goods from overseas on bill of entry in Form GSTR-2A?

Yes, you can download details of Import of goods from overseas on bill of entry in Form GSTR-2A in csv format.

12. Can I download details of inward supply of goods from SEZ units / developers on bill of entry in Form GSTR-2A?

Yes, you can download details of inward supply of goods from SEZ units / developers on bill of entry in Form GSTR-2A in csv format.

13. How many records are available for viewing in Part D of Form GSTR-2A?

You can view upto 500 records in Part D of Form GSTR-2A. In case, the count of records is more than 500, you can download and view all records of Form GSTR-2A after importing the details into GST Offline tool.

14. Can I view amendment history for details available in Part D of Form GSTR-2A?

Taxpayer can view original as well as amended bill of entry details. The amended column will be blank for original record. In case, amended records is available, then 'YES' will be shown in amended column. You can click the **Yes** hyperlink against the amended record to view the amendment history. However, amendment history cannot be downloaded or viewed in GST Offline tool. In Excel/ GST Offline tool, the column would have values as Yes but no history can be viewed.

15. What is the meaning of Reference date in Part D of Form GSTR-2A?

Reference date is the date when the goods have been cleared from Customs. Based on the reference date assigned by ICEGATE Portal of Indian Customs, import data will auto populate to the relevant tax period of Form GSTR-2A. The reference date will always be greater than or equal to Bill of entry Date.

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FAQs > Viewing 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 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 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.

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

- i. No credit is availed twice for any document under any circumstances.
- ii. Credit is reversed as per GST Act and Rules in their Form GSTR-3B.
- iii. 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:

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)

4. 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:

- a. GSTIN of supplier / ISD
- b. Taxable value
- c. Integrated Tax
- d. Central Tax
- e. 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.

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About TaxMarvel:

TaxMarvel is a Consulting firm focused on providing GST services to small and medium enterprises. We offer host of GST Services be it registration or compliance or consulting or litigation support. We make GST easy for businesses by bringing in technology and subject matter expertise.

TaxMarvel is founded by Chartered Accountants, Company Secretaries and Management Graduates who have extensive industry expertise. The founders have experience in Big4 consulting firm at a managerial level and has also headed a leading GST Suvidha Provider (GSP).

Manual > Viewing Form GSTR-2B

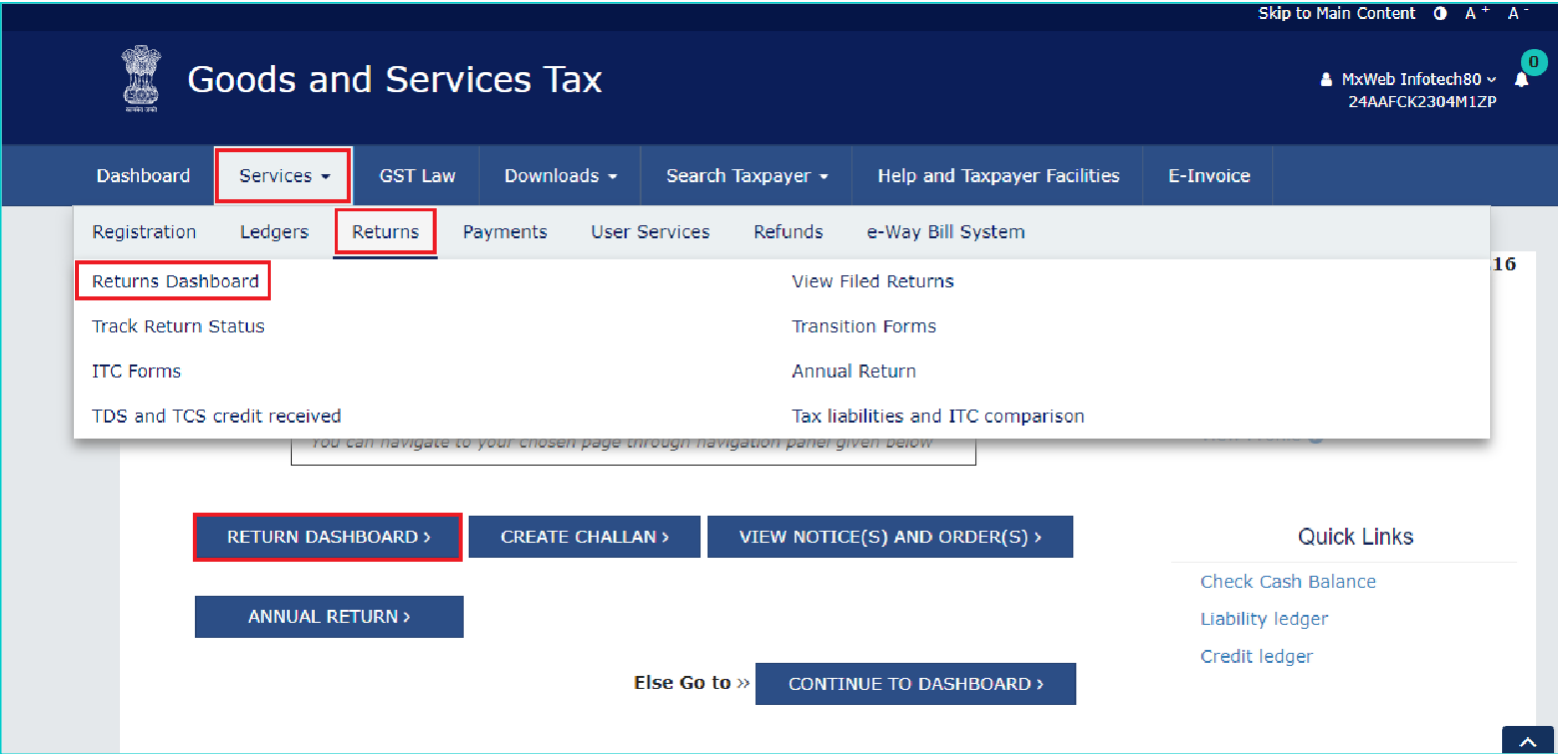
How can I view and download Form GSTR-2B?

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

GSTR-2A can now be downloaded in excel/CSV forr

Indicates Mandatory Fields

Financial Year

2020-21

Return Filing Period

May

SEARCH

Details of outward supplies of goods or services
GSTR1

Status- Filed

VIEW GSTR1

DOWNLOAD

Details of auto drafted supplies
GSTR1A

Due Date - 31/08/2020

PREPARE ONLINE

PREPARE OFFLINE

Table 6A of FORM GSTR1

PREPARE ONLINE

PREPARE OFFLINE

Inward supplies received by taxpayer (For taking action)
GSTR2

Due Date - 31/08/2020

PREPARE ONLINE

PREPARE OFFLINE

Auto Drafted details (For view only)
GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement
GSTR2B

VIEW

DOWNLOAD

Monthly Return
GSTR3

Due Date - 31/08/2020

GENERATE GSTR3

Monthly Return
GSTR3B

Status- Filed

VIEW GSTR3B

DOWNLOAD

Comparison of liability declared and ITC claimed

VIEW

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

3. Download GSTR-2B

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

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	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

4. View GSTR-2B

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

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

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

- 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)

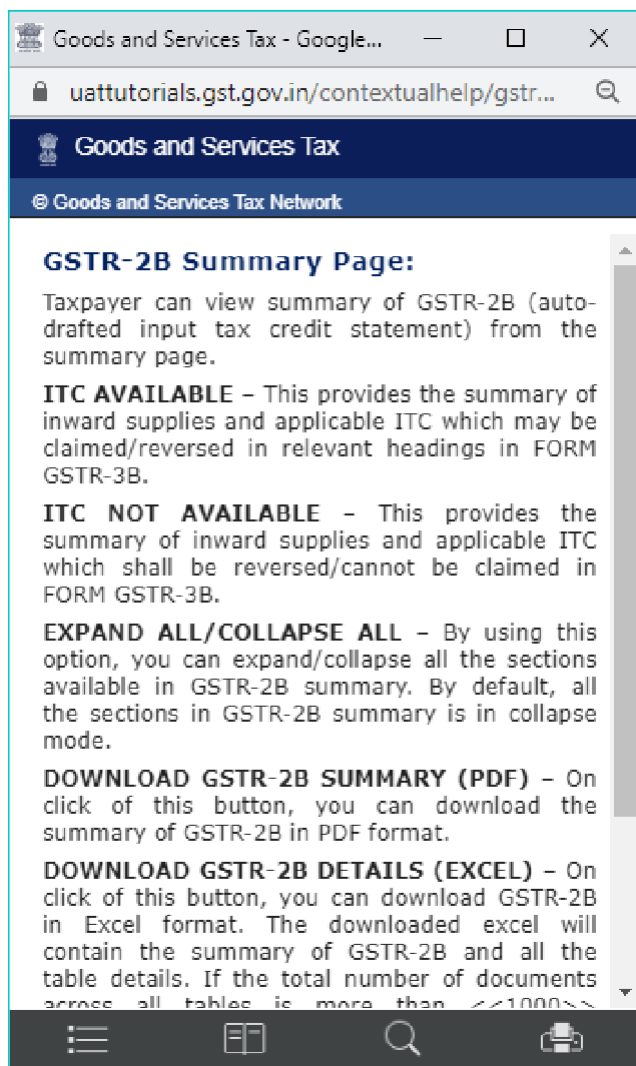
DOWNLOAD GSTR-2B DETAILS (EXCEL)

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.

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](#)

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.

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- 24AAFCK2304M1ZP
Financial Year - 2020-21Legal Name - MxWeb Infotech80
Return Period - MayTrade Name - GSTN
Generation date - 10/08/2020

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
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)

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

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.

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	M
2	25AACCA3211E1ZH		1B ▾	Regular	09/04/2019	10,000.00	Gujarat	M
3	25AACCA3211E1ZH		1C ▾	Regular	10/04/2019	10,000.00	Gujarat	M
4	25AACCA3211E1ZH		2A ▾	Regular	10/04/2019	10,000.00	Gujarat	M
5	25AACCA3211E1ZH		2B ▾	Regular	09/04/2019	10,000.00	Gujarat	M
6	25AACCA3211E1ZH		2C ▾	Regular	18/04/2019	10,000.00	Gujarat	M
7	25AACCA3211E1ZH		5A ▾	Regular	15/04/2019	10,000.00	Gujarat	M
8	25AACCA3211E1ZH		5B ▾	Regular	16/04/2019	10,000.00	Gujarat	M

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.

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*

GSTIN of Supplier

Invoice Number*

Invoice Number

Invoice Date*

dd/mm/yyyy

Search

Back to Summary

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

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...

[illegible]

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	M
2	25AACCA3211E1ZH		1B 	Regular	09/04/2019	10,000.00	Gujarat	M
3	25AACCA3211E1ZH		1C 	Regular	10/04/2019	10,000.00	Gujarat	M
4	25AACCA3211E1ZH		2A 	Regular	10/04/2019	10,000.00	Gujarat	M
5	25AACCA3211E1ZH		2B 	Regular	09/04/2019	10,000.00	Gujarat	M
6	25AACCA3211E1ZH		2C 	Regular	18/04/2019	10,000.00	Gujarat	M
7	25AACCA3211E1ZH		5A 	Regular	15/04/2019	10,000.00	Gujarat	M
8	25AACCA3211E1ZH		5B 	Regular	16/04/2019	10,000.00	Gujarat	M

« Previous **1** Next »[Back to Summary](#)

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

ALL TABLES TAB

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

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.

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

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.

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

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

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...



27AZEPA7151R9ZR ✕

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	330.00
2	Credit Note	INV002C	09/01/2019	INV002	09/01/2019	650.00	0.00	0.00	50.00
3	Credit Note	INV012CITC	09/01/2019	INV012ITC	09/01/2019	112.00	0.00	0.00	33.60
4	Credit Note	INV013CITCN	09/01/2019	INV013ITCN	09/01/2019	14.00	0.00	0.00	22.40

< Previous 1 Next >

Back to Summary

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.

Manual > Importing Invoice-details Declared in e-Way Bill System into Form GSTR-1

How can I import invoice-details, declared in e-Way Bill System, into Form GSTR-1?

To import invoice-details, declared in e-Way Bill System, into Form GSTR-1; perform following steps:

1. [Login at GST Portal, navigate to GSTR-1 page of the selected tax period and generate GSTR-1 Summary](#)

2. Import invoices, declared in e-Way Bill System, into the following tiles of the generated GSTR-1 Summary page:

- I. [4A, 4B, 4C, 6B, 6C - B2B Invoices](#) (To import invoice-details for taxable outward supply transactions between registered taxable entities/persons from e-Way Bill System)
- II. [5A, 5B - B2C \(Large\) Invoices](#) (To import invoice-details for taxable outward inter-State supply transactions between a Registered Supplier and an Unregistered Buyer, where the invoice value is more than Rs 2.5 lakh, from e-Way Bill System)
- III. [6A - Exports Invoices](#) (To import invoice-details for supplies exported, from e-Way Bill System)
- IV. [7 - B2C Others](#) (To import invoice-details for taxable outwards supplies to a customer where invoice value is less than Rs. 2.5 lakh and all intra state supplies to unregistered customers, from e-Way Bill System)
- V. [12 - HSN-wise-summary of Outward Supplies](#) (To download the summarized HSN-wise invoice-details of all outward supplies)

Click each hyperlink to know more.

DashboardServicesGST LawSearch TaxpayerHelpe-Way Bill System

Dashboard > Returns > GSTR1English

GSTR-1 - Details of outward supplies of goods or services

GSTIN - 08AACCS8796G1ZR
FY - 2018-19

Legal Name - MxWeb Infotech48
Return Period - November

Trade Name - GSTN
Status - Not Filed

Due Date - 11/12/2018

The summary displayed as on 07/01/2019 10:48:53.For update click on Generate GSTR1 summary

GSTR-1 - Invoice Details

Important Notice: If the invoices are more than 500 . Please check [here](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices1

Total Value
₹ 48,063.96

Total Taxable Value
₹ 45,646.32

Total Tax Liability
₹ 2,417.64

"Total tax liability" includes tax payable by i

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value
₹ 0.00

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

9B - Credit / Debit Notes (Unregistered)0

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

6A - Exports Invoices0

Total Value
₹ 0.00

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

9A - Amended B2B Invoices0

Total Value
₹ 0.00

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

9A – Amended B2C (Large) Invoices 0	
Total Value ₹ 0.00	Total Taxable Value ₹ 0.00
Total Tax Liability ₹ 0.00	

9A – Amended Exports Invoices 0	
Total Value ₹ 0.00	Total Taxable Value ₹ 0.00
Total Tax Liability ₹ 0.00	

9C – Amended Credit/Debit Notes (Registered) 0	
Total Taxable Value ₹ 0.00	Total Tax Liability ₹ 0.00

9C – Amended Credit/Debit Notes (Unregistered) 0	
Total Taxable Value ₹ 0.00	Total Tax Liability ₹ 0.00

GSTR-1 - Other Details

7 – B2C (Others) 0	
Total Taxable Value ₹ 0.00	Total Tax Liability ₹ 0.00

8A, 8B, 8C, 8D – Nil Rated Supplies 0	
Total Nil Amt ₹ 0.00	Total Exempted Amt ₹ 0.00
Total Non-GST Amt ₹ 0.00	

11A(1), 11A(2) – Tax Liability (Advances Received) 0	
Gross Advance Received ₹ 0.00	
Total Tax Liability ₹ 0.00	

11B(1), 11B(2) – Adjustment of Advances 0	
Gross Advance Adjusted ₹ 0.00	
Total Tax Liability ₹ 0.00	

12 – HSN-wise summary of outward supplies 0	
Total Value ₹ 0.00	Total Taxable Value ₹ 0.00
Total Tax Liability ₹ 0.00	
IMPORT EWB DATA ⓘ	

13 – Documents Issued 0	
Total Docs 0	Cancelled Docs 0
Net Issued Docs 0	

11A – Amended Tax Liability (Advance Received) 0	
Gross Advance Received ₹ 0.00	
Total Tax Liability ₹ 0.00	

11B – Amendment of Adjustment of Advances 0	
Gross Advance Adjusted ₹ 0.00	
Total Tax Liability ₹ 0.00	

10 – Amended B2C(Others) 0	
Total Taxable Value ₹ 0.00	
Total Tax Liability ₹ 0.00	

GENERATE GSTR1 SUMMARY

☐ I acknowledge that I have reviewed the details of the preview and the information is correct and would like to submit the details. I am aware that no changes can be made after submit.

To import B2B EWB invoices in the Form GSTR-1, perform following steps:

1. Click the **IMPORT EWB DATA** button in the "4A, 4B, 4C, 6B, 6C - B2B Invoices" tile.

Note: EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

GSTR-1 - Invoice Details

4A, 4B, 4C, 6B, 6C - B2B Invoices1

Total Value

₹ 48,063.96

Total Taxable Value

₹ 45,646.32

Total Tax Liability

₹ 2,417.64

To import EWB data into B2B Section

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value

₹ 0.00

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value

₹ 0.00

Total Tax Liability

₹ 0.00

Important Notice: If the invoices are more than 500 . Please check [here](#)

2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

- 2a. [If the number of invoices are less than or equal to 50](#)
- 2b. [If the number of invoices are more than 50 but less than or equal to 500](#)
- 2c. [If the number of invoices are more than 500](#)

2a. If the number of B2B EWB invoices are less than or equal to 50

If the number of invoices are less than or equal to 50, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill B2B Invoices

Online Upload Of E-Way Bill Invoices

Select All	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD

2a(i). If required, click the **DOWNLOAD** button to download the invoices in CSV format or go to step 2a(ii) to import the data.

E-Way Bill B2B Invoices



Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD



b2b.csv



2a(ii). Select all the invoices by selecting the **All** selection box or select the selection boxes against the invoices to be imported. As you make your selection, the "IMPORT" button gets enabled. Click the **IMPORT** button.

E-Way Bill B2B Invoices



Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input checked="" type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD

2a(iii). An Information popup is displayed. Click the **OK** button.



Information

Selected Invoices will overwrite existing GSTR1 data with same invoice number.
Do you want to proceed?

CANCEL

OK

2a(iv). A Success popup is displayed. Click the **CLOSE** button.




Success

Your request for importing of EWB invoices has been submitted successfully. It may take few minutes to process. Processing status can be seen below after clicking the refresh button

CLOSE

2a(v). After a few minutes, click the refresh button on the top and processing Status gets displayed in the "Import History" table.

Dashboard > Returns > EWBGSTR-1 English

E-Way Bill B2B Invoices 

Online Upload Of E-Way Bill Invoices

Select All <input type="checkbox"/>	Invoice No.	GSTIN/UIN of Recipient	Invoice date	Receiver Name	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>	GST-1145-1819	07AAACH0566P1ZB	15-11-2018	HOSHIYAR SINGH SURESH CHANDRA SAREES PVT LTD	Delhi	48,000.00
<input type="checkbox"/>	GST-1147-1819	03AAAF7428C1Z2	15-11-2018	CHOICE	Punjab	1,38,905.00

BACK

IMPORT

DOWNLOAD

Import History

Date	Time	Reference id	Status	Error Report
07/01/2019	19:49:40	d782772f-e4df-4f3d-abe1-37d03f6ee03c	Processed	NA

Note: In case the invoices are processed with error, error report gets generated in JSON format, which can be viewed in the Offline tool to correct the same. Please click [here](#) to view the step-by-step instructions on how to do this in the "Open Downloaded Error File – GSTR1" section of the Offline Tool Manual.

2a(vi). Click BACK and the imported B2B EWB invoice details would be reflected in the tile.


GSTR-1 - Invoice Details Important Notice: If the invoices are more than 500 . Please check [here](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices **2**

Taxable outward supplies made to registered persons (including UIN-holders)


Total Value	Total Taxable Value
₹ 1,01,763.96	₹ 93,646.32
Total Tax Liability	
₹ 8,177.64	

se charge however the same will not be part of

IMPORT EWB DATA 

5A, 5B - B2C (Large) Invoices **0**

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

IMPORT EWB DATA 

9B - Credit / Debit Notes (Registered) **0**

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

2a(vii). Click the tile to cross-check all the processed invoices. The imported B2B EWB invoice would be listed on the top of the "Processed Invoices" list.

Dashboard > Returns > GSTR-1 > B2B

English

GSTIN - 08AAYFA3133A1ZO

Legal Name -

Trade Name - GSTN

FY - 2018-19

Return Period - November

Status - Not Filed

B2B Invoices - Receiver-Wise-Summary

Processed Invoices

Receiver Details	No. of Invoices	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
07AAACH0566P1ZB	1	48,000.00	5,760.00	0.00	0.00	0.00
20ABEFS9442F1ZC	1	45,646.32	2,282.32	0.00	0.00	135.32

BACK

ADD DETAILS

2a(viii). To edit the imported B2B EWB processed invoice, click its hyperlink in the "Receiver Details" column.

B2B Invoices - Receiver-Wise-Summary

Processed Invoices

Receiver Details	No. of Invoices	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
07AAACH0566P1ZB	1	48,000.00	5,760.00	0.00	0.00	0.00
20ABEFS9442F1ZC	1	45,646.32	2,282.32	0.00	0.00	135.32

BACK

ADD DETAILS

2a(ix). The B2B Invoices-Summary page is displayed. Click the Edit button in the "Actions" column or the hyperlink in the "Invoice No." column to make changes to the invoice. To know how to do this, click [here](#).

Dashboard > Returns > GSTR-1 > B2B

English

B2B Invoices - Summary

Uploaded by Taxpayer

Uploaded by Receiver

Modified by Receiver

Rejected by Receiver

Processed Invoices

Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	Actions
GST-1145-1819	15/11/2018	53,760.00	48,000.00	5,760.00	0.00	0.00	0.00	<div><div></div><div>Edit</div></div>

BACK

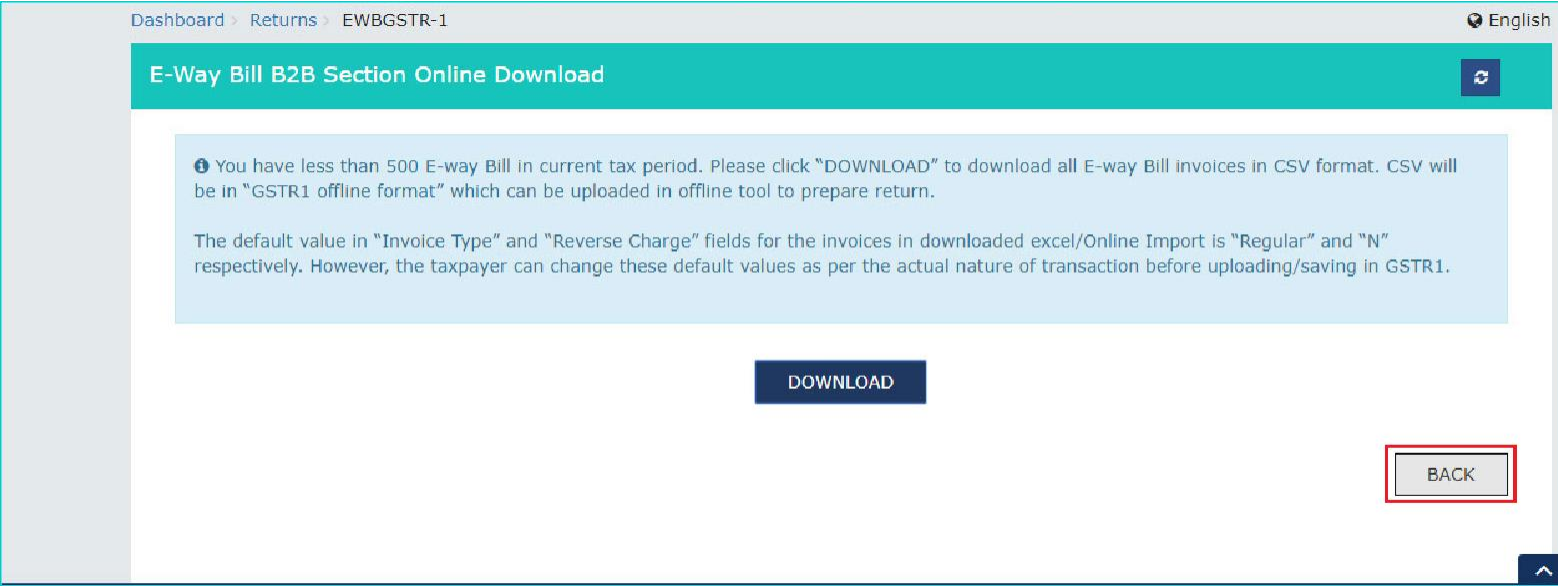
ADD DETAILS

Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

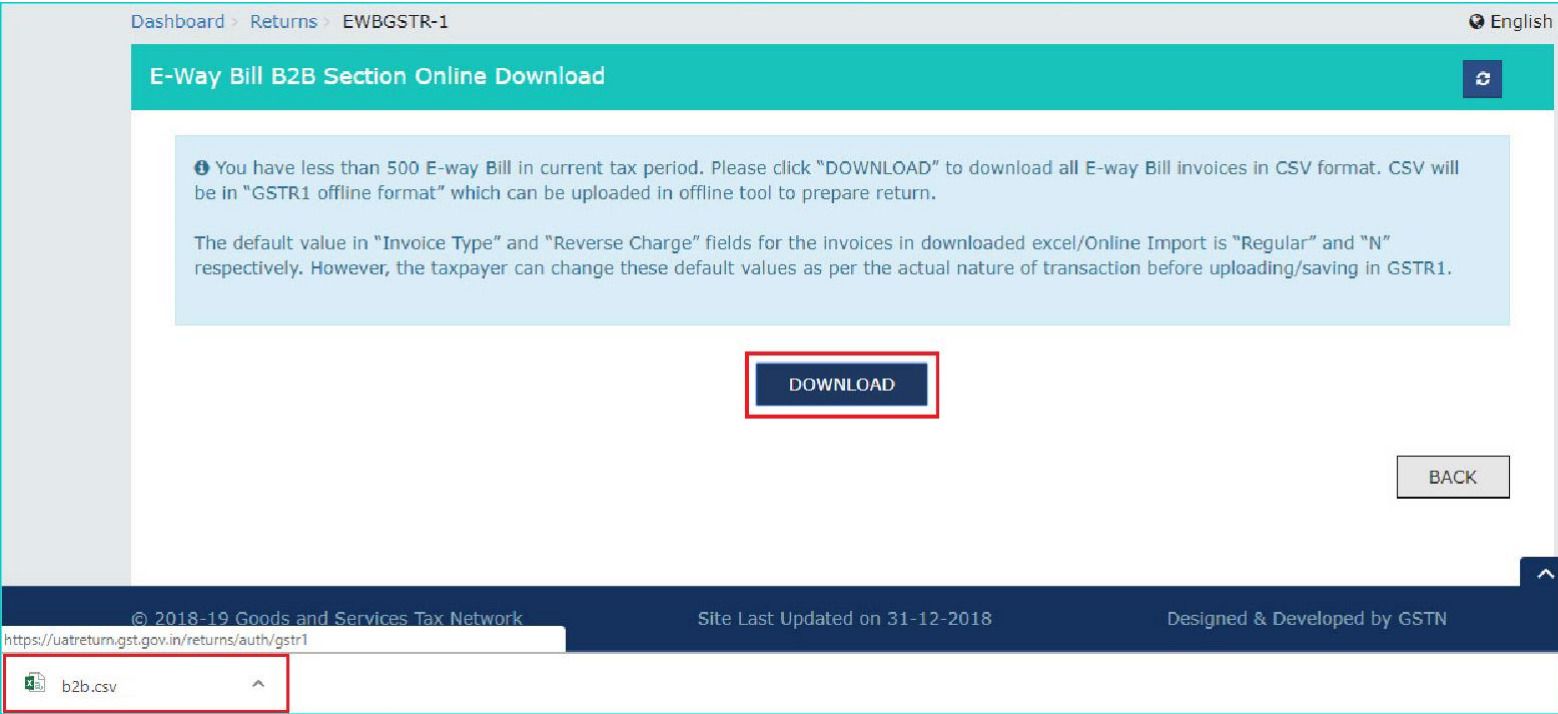
[Go back to the Main Menu](#)

2b. If the number of B2B EWB invoices are more than 50 but less than or equal to 500

If the number of invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.



2b(i). Click the **DOWNLOAD** button. A "b2b.csv" file gets downloaded as shown below.



2b(ii). To view the downloaded B2B EWB invoices, click on the downloaded **b2b.csv** sheet to open it. To upload these B2B EWB invoices using the offline utility, please follow the steps mentioned [here](#).

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...Esakki Raj PerumalShare

</

Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of B2B EWB invoices are more than 500

If the number of invoices are more than 500, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

Dashboard > Returns > EWBGSTR-1
English

Offline Download for EWB

i You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

GENERATE FILE TO DOWNLOAD

BACK

2c(i). Click the **GENERATE FILE TO DOWNLOAD** button.

2c(ii). A message asking you to wait for 20 minutes gets displayed.

Offline Download for EWB



i You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

i Your request for generation has been accepted kindly wait for 20 min

GENERATE FILE TO DOWNLOAD

BACK

2c(iii). After 20 minutes, another message is displayed and a download link is also provided below the **GENERATE FILE TO DOWNLOAD** button. Click the link to download a zipped folder containing the B2B EWB invoices in excel format.

Offline Download for EWB



i You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

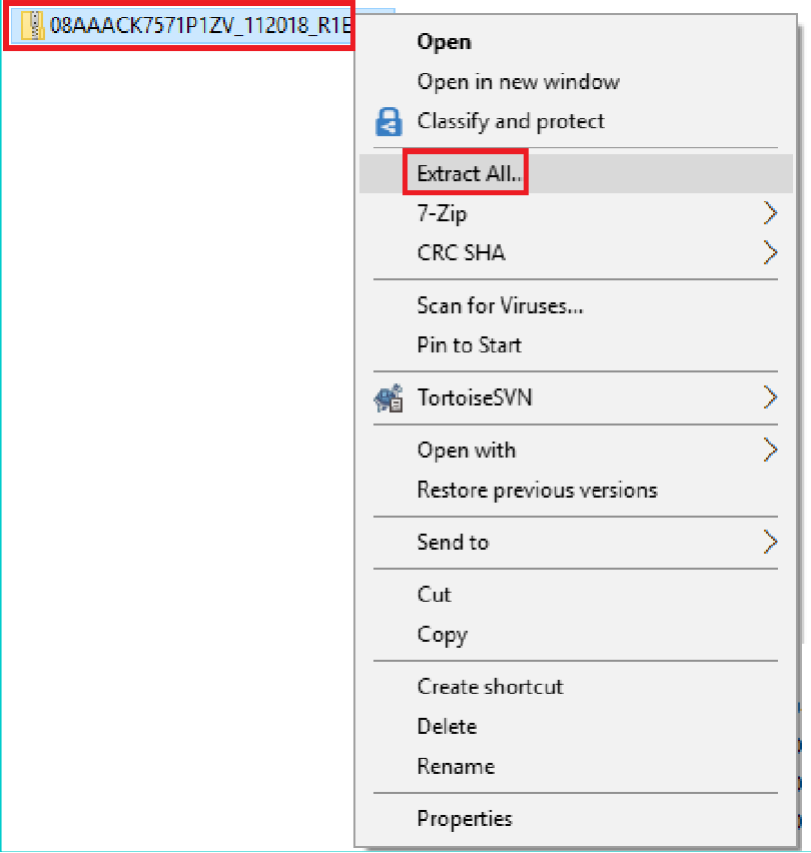
✓ You have downloaded the file last on 07/01/2019 at 19:35:05. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again

GENERATE FILE TO DOWNLOAD

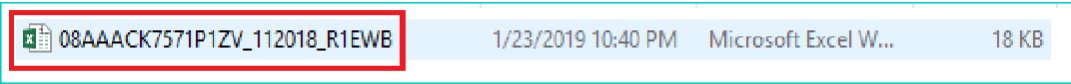
EWBReport.tar.gz

BACK

2c(iv). Right-click on the zipped folder and click **Extract All**.



2c(v) Unzipped Excel File gets displayed. Click it to open it.



2c(vi). The downloaded B2B EWB invoices get displayed. To upload these invoices using the offline utility, follow the steps mentioned [here](#).

08AAACK7571P1ZV_112018_R1EWB [Protected View] - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. Enable Editing

H18

	A	B	C	D	E	F	G	H	I	J	K		
1													
2													
3													
4	GSTIN/UIN of Recipient	Receiver Name	Invoice Number	Invoice date	Invoice Value	Place Of Supply	Reverse Charge	Invoice Type	E-Commerce GSTIN	Rate	Applicable % of Tax Rate	Taxable Value	Cess Amount
6	18ACZPG2595D1Z5	LNG DISTRIBUTO	3N1812094796	16-Nov-18	3024.5	18-Assam	N	Regular		28		1356.76	0
7	18ACZPG2595D1Z5	LNG DISTRIBUTO	3N1812094796	16-Nov-18	3024.5	18-Assam	N	Regular		18		1091.4	0
8	33AANFR9606C1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		28		2215.41	0
9	33AANFR9606C1Z7	RAMSUN AUTOS	3N1812094766	16-Nov-18	3290.24	33-Tamil Nadu	N	Regular		18		385.18	0
10	27AAQHA4661R1ZI	VARDHAMAN AC	3N1812094749	16-Nov-18	381.85	27-Maharashtra	N	Regular		28		298.32	0
11	10AAKFG5572D1ZQ	GOYAL AUTO SP	3N1812094792	16-Nov-18	11887.34	10-Bihar	N	Regular		28		8399.22	0
12	10AAKFG5572D1ZQ	GOYAL AUTO SP	3N1812094792	16-Nov-18	11887.34	10-Bihar	N	Regular		18		963	0
13	33ABXFS7673P1ZW	SOUTHERN MOT	3N1812094739	16-Nov-18	7244.57	33-Tamil Nadu	N	Regular		28		5659.83	0
14	03AMGPS8226A1ZC	A.S.AUTOMOBILI	4N1804018120	16-Nov-18	1892600.3	03-Punjab	N	Regular		28		1478594	0
15	32AAHFD8596K1ZX	DIYA AUTOMOB	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		28		7247.41	0
16	32AAHFD8596K1ZX	DIYA AUTOMOB	3N1812094791	16-Nov-18	15892.58	32-Kerala	N	Regular		18		5606.61	0
17	06AAPFR2712P1ZQ	RAJIV SYNDICAT	3N1812094787	16-Nov-18	6116.19	06-Haryana	N	Regular		28		4271.94	0
18	06AAPFR2712P1ZQ	RAJIV SYNDICAT	3N1812094787	16-Nov-18	6116.19	06-Haryana	N	Regular		18		549.26	0
19	19ACHPA8919K1Z8	M R AUTO DISTRI	3N1812094793	16-Nov-18	8128.32	19-West Bengal	N	Regular		28		5238.89	0
20	19ACHPA8919K1Z8	M R AUTO DISTRI	3N1812094793	16-Nov-18	8128.32	19-West Bengal	N	Regular		18		1205.53	0
21	03AACFL1684P1Z2	LADIAN MOTORS	4N1804018122	16-Nov-18	946300.16	03-Punjab	N	Regular		28		739297	0
22	07AABFE7846H1ZB	ESS AAY AUTOM	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		28		65506.33	0
23	07AABFE7846H1ZB	ESS AAY AUTOM	3N1812094922	16-Nov-18	133751.24	07-Delhi	N	Regular		18		42290.75	0

b2b

b2cl

hsn

4

Ready

Note: Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

II. 5A, 5B - B2C (Large) Invoices

To import B2CL EWB invoices in Form GSTR-1, perform the following steps:

- 1. Click the **IMPORT EWB DATA** button in the "5A, 5B - B2C (Large) Invoices" tile.

Note: EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

GSTR-1 - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check [here](#) [Help](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices2

Total Value
₹ 1,01,763.96

Total Taxable Value
₹ 93,646.32

Total Tax Liability
₹ 8,177.64

liability" includes tax payable by recipient on :

IMPORT EWB DATA

5A, 5B - B2C (Large) Invoices0

Total Value
₹ 0.00

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

IMPORT EWB DATA

9B - Credit / Debit Notes (Registered)0

Total Taxable Value
₹ 0.00

Total Tax Liability
₹ 0.00

- 2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

- 2a. [If the number of invoices are less than or equal to 50](#)
- 2b. [If the number of invoices are more than 50 but less than or equal to 500](#)
- 2c. [If the number of invoices are more than 500](#)

2a. If the number of invoices are less than or equal to 50

If the number of invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill B2CL Invoices ⓘ

Select All	Invoice No.	Invoice date	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/>				
<input type="checkbox"/>	1599	16-11-2018	Madhya Pradesh	2,14,190.01

BACK

IMPORT

DOWNLOAD

Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2b. If the number of B2CL EWB invoices are more than 50 but less than or equal to 500

If the number of invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill B2CL Invoices E-Way Bill B2CL Section Online Download ⓘ

ⓘ You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Sale from Bonded WH" fields for the invoices in downloaded excel/Online Import is "N". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

2b(i). Click the **DOWNLOAD** button. A "b2cl.csv" file gets downloaded as shown below.

E-Way Bill B2CL Invoices E-Way Bill B2CL Section Online Download



i You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Sale from Bonded WH" fields for the invoices in downloaded excel/Online Import is "N". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

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Site Last Updated on 31-12-2018

Designed & Developed by GSTN

https://uatreturn.gst.gov.in/returns/auth/gstr1

b2cl.csv

2b(ii). To view the downloaded B2CL EWB invoices, click on the downloaded **b2cl.csv** sheet to open it. To upload these B2CL EWB invoices using the offline utility, please follow the steps mentioned [here](#).

Invoice No	Invoice Date	Invoice Value	Place Of Supply	Applicable Rate	Taxable Value	Cess Amount	E-Commerce	Sale from Bonded WH
1599	#####	252744	23-Madhya Pradesh	18	214190	0	N	
1699	#####	3024.5	18-Assam	28	1091.4	0	N	
1799	#####	3024.5	18-Assam	18	2215.41	0	N	
1899	#####	3290.24	33-Tamil Nadu	28	385.18	0	N	
1999	#####	3290.24	33-Tamil Nadu	28	298.32	0	N	
2599	#####	381.85	27-Maharashtra	18	8399.22	0	N	
3599	#####	11887.34	10-Bihar	28	963	0	N	
4599	#####	11887.34	10-Bihar	28	5659.83	0	N	
5599	#####	7244.57	33-Tamil Nadu	28	1478594	0	N	
6599	#####	1892600	03-Punjab	18	7247.41	0	N	
6599	#####	15892.58	32-Kerala	28	5606.61	0	N	
7599	#####	15892.58	32-Kerala	18	4271.94	0	N	
8599	#####	6116.19	06-Haryana	28	549.26	0	N	
9599	#####	6116.19	06-Haryana	28	5238.89	0	N	
8599	#####	8128.32	19-West Bengal	18	1205.53	0	N	
9591	#####	8128.32	19-West Bengal	28	739297	0	N	
9592	#####	946300.2	03-Punjab	18	65506.33	0	N	
9593	#####	133751.2	07-Delhi	28	42290.75	0	N	
9594	#####	133751.2	07-Delhi	28	3428.8	0	N	
9595	#####	8004.1	27-Maharashtra	18	3063.75	0	N	

Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of B2CL EWB invoices are more than 500

If the number of B2CL EWB invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

Offline Download for EWB



i You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

GENERATE FILE TO DOWNLOAD

BACK

Note: Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

III. 6A - Exports Invoices

To import export invoices in Form GSTR-1, perform the following steps:

1. Click the **IMPORT EWB DATA** button in the "6A - Exports Invoices" tile.

Note: EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

9B - Credit / Debit Notes (Unregistered)

0

Total Taxable Value	Total Tax Liability
₹ 0.00	₹ 0.00

6A - Exports Invoices

55

Total Value	Total Taxable Value
₹ 29,20,060.35	₹ 27,63,867.00
Total Tax Liability	
₹ 1,56,193.35	

IMPORT EWB DATA



9A - Amended B2B Invoices

0

Total Value	Total Taxable Value
₹ 0.00	₹ 0.00
Total Tax Liability	
₹ 0.00	

2. Based on the number of EXP invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

2a. [If the number of invoices are less than or equal to 50](#)

2b. [If the number of invoices are more than 50 but less than or equal to 500](#)

2c. [If the number of invoices are more than 500](#)

2a. If the number of invoices are less than or equal to 50

If the number of EXP invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

E-Way Bill Export Invoices ⓘ

Select All <input type="checkbox"/>	Invoice No.	Invoice date	Total Taxable Value (₹)
<input type="checkbox"/>	G-547	01-03-2019	50,000.00
<input type="checkbox"/>	G-552	01-03-2019	50,000.00
<input type="checkbox"/>	G-551	01-03-2019	50,000.00
<input type="checkbox"/>	G-487	01-03-2019	2,50,566.00
<input type="checkbox"/>	G-550	01-03-2019	50,000.00
<input type="checkbox"/>	G-549	01-03-2019	50,283.00
<input type="checkbox"/>	G-548	01-03-2019	50,283.00

BACK

DOWNLOAD

Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2b. If the number of EXP invoices are more than 50 but less than or equal to 500

If the number of EXP invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill Export Section Online Download ⓘ

ⓘ You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

BACK

2b(i). Click the **DOWNLOAD** button. A "exp.csv" file gets downloaded as shown below.

E-Way Bill Export Section Online Download



! You have less than 500 E-way Bill in current tax period. Please click "DOWNLOAD" to download all E-way Bill invoices in CSV format. CSV will be in "GSTR1 offline format" which can be uploaded in offline tool to prepare return.

The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

DOWNLOAD

BACK

2b(ii). To view the downloaded invoices, click on the downloaded **exp.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).

exp.csv - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

CutCopyFormat PainterClipboard

Calibri11Font

Wrap TextMerge & CenterAlignment

General\$%Number

Conditional FormattingFormat as TableCell StylesStyles

InsertDeleteFormatCells

AutoSumFillClear

SECURITY WARNING Some active content has been disabled. Click for more details. Enable Content

A1	Export Type																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
1	Export Type	Invoice No	Invoice date	Invoice Value	Port Code	Shipping	Shipping	Rate	Applicable	Taxable Value	Cess Amount								
2	WPAY	G-70	01-Mar-19	52797.15				5		50283	0								
3	WPAY	G-71	01-Mar-19	52797.15				5		50283	0								
4	WPAY	G-72	01-Mar-19	52797.15				5		50283	0								
5	WPAY	G-73	01-Mar-19	52797.15				5		50283	0								
6	WPAY	G-74	01-Mar-19	52797.15				5		50283	0								
7	WPAY	G-75	01-Mar-19	52797.15				5		50283	0								
8	WPAY	G-76	01-Mar-19	52797.15				5		50283	0								
9	WPAY	G-77	01-Mar-19	52797.15				5		50283	0								
10	WPAY	G-78	01-Mar-19	52797.15				5		50283	0								
11	WPAY	G-79	01-Mar-19	52797.15				5		50283	0								
12	WPAY	G-38	01-Mar-19	52797.15				5		50283	0								
13	WPAY	G-39	01-Mar-19	52797.15				5		50283	0								
14	WPAY	G-60	01-Mar-19	52797.15				5		50283	0								
15	WPAY	G-61	01-Mar-19	52797.15				5		50283	0								
16	WPAY	G-62	01-Mar-19	52797.15				5		50283	0								
17	WPAY	G-63	01-Mar-19	52797.15				5		50283	0								
18	WPAY	G-64	01-Mar-19	52797.15				5		50283	0								
19	WPAY	G-65	01-Mar-19	52797.15				5		50283	0								
20	WPAY	G-66	01-Mar-19	52797.15				5		50283	0								
21	WPAY	G-67	01-Mar-19	52797.15				5		50283	0								

exp

Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of EXP invoices are more than 500

If the number of EXP invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

The default value for "Export Type" fields for the invoices in downloaded excel/Online Import is "WPAY". However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

[BACK](#)

[Go back to the Main Menu](#)

Note: EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

If the number of B2CS invoices are less than or equal to 50, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

E-Way Bill B2CS Invoices ⓘ



Select All	Place Of Supply	Total Taxable Value (₹)
<input type="checkbox"/> <input type="checkbox"/>	Himachal Pradesh	50,000.00

BACK

DOWNLOAD

Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2b. If the number of EXP invoices are more than 500

If the number of B2CS invoices are more than 500, perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

Note: Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

V. 12 - HSN-wise-summary of Outward Supplies

To import HSN-wise EWB invoices in the Form GSTR-1, perform the following steps:

1. Click the **IMPORT EWB DATA** button in the "12 - HSN-wise-summary of outward supplies" tile.

Note: EWB details will be available in GST portal based on the e-Way bills pertaining to outward supply raised during the relevant tax period.

11B(1), 11B(2) - Adjustment of Advances 0	12 - HSN-wise summary of outward supplies 0	13 - Documents Issued 0
Gross Advance Adjusted ₹ 0.00 Total Tax Liability ₹ 0.00	<div> <div>Total Value</div> <div>₹ 0.00</div> </div> <div> <div>Total Taxable Value</div> <div>₹ 0.00</div> </div> <div> <div>Total Tax Liability</div> <div>₹ 0.00</div> </div> <div> To import EWB data into B2B Section IMPORT EWB DATA ⓘ </div>	<div> <div>Total Docs</div> <div>0</div> </div> <div> <div>Cancelled Docs</div> <div>0</div> </div> <div> <div>Net Issued Docs</div> <div>0</div> </div>

2. Based on the number of invoices of current tax period present in the EWB System, a page will be displayed. Click the following hyperlinks to know what happens in each case:

2a. [If the number of invoices are less than or equal to 50](#)

2b. [If the number of invoices are more than 50 but less than or equal to 500](#)

2c. [If the number of invoices are more than 500](#)

2a. If the number of HSN-wise EWB invoices are less than or equal to 50

If the number of HSN-wise EWB invoices are less than or equal to 50, following page gets displayed. Perform the steps as mentioned below or click the **BACK** button to go to the previous page.

E-Way Bill HSN Details



HSN	Description	UQC	Total Quantity	Invoice number	section
6307	LEHANGA	PCS	16	GST-1147-1819	B2B

BACK

DOWNLOAD

2a(i). Click the **DOWNLOAD** button. An "hsn.csv" file gets downloaded as shown below.

Dashboard > Returns > EWBGSTR-1

English

E-Way Bill HSN Details

HSN	Description	UQC	Total Quantity	Invoice number	section
6307	LEHANGA	PCS	16	GST-1147-1819	B2B

BACK DOWNLOAD

https://uatreturn.gst.gov.in/returns/auth/gstr1

hsn (2).csv
210/210 B

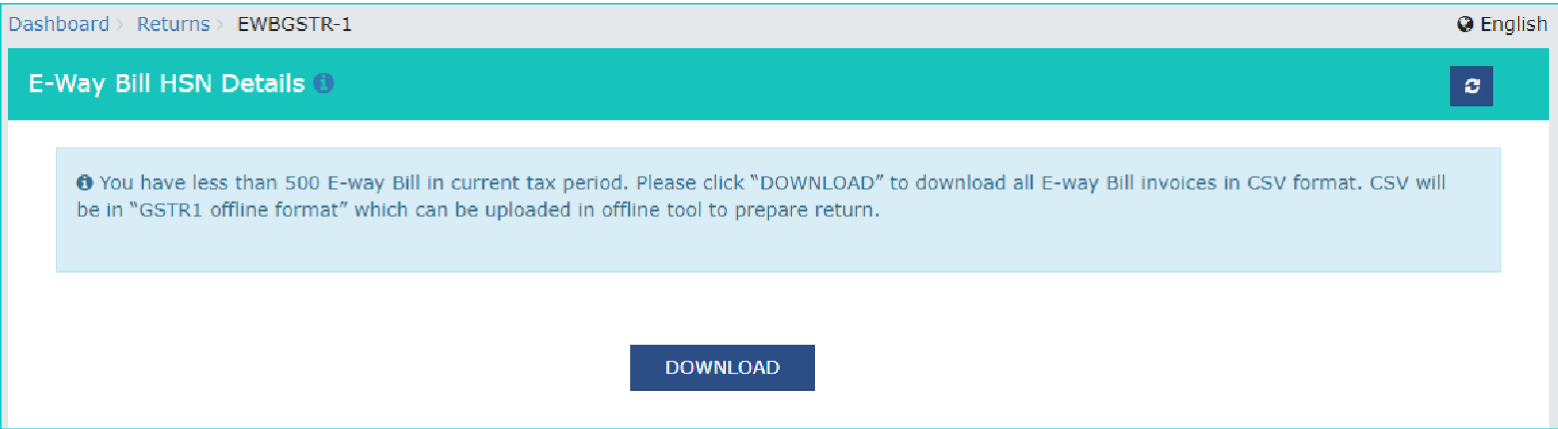
Show all

2a(ii). To view the downloaded HSN-wise EWB invoices, click on the downloaded **hsn.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).

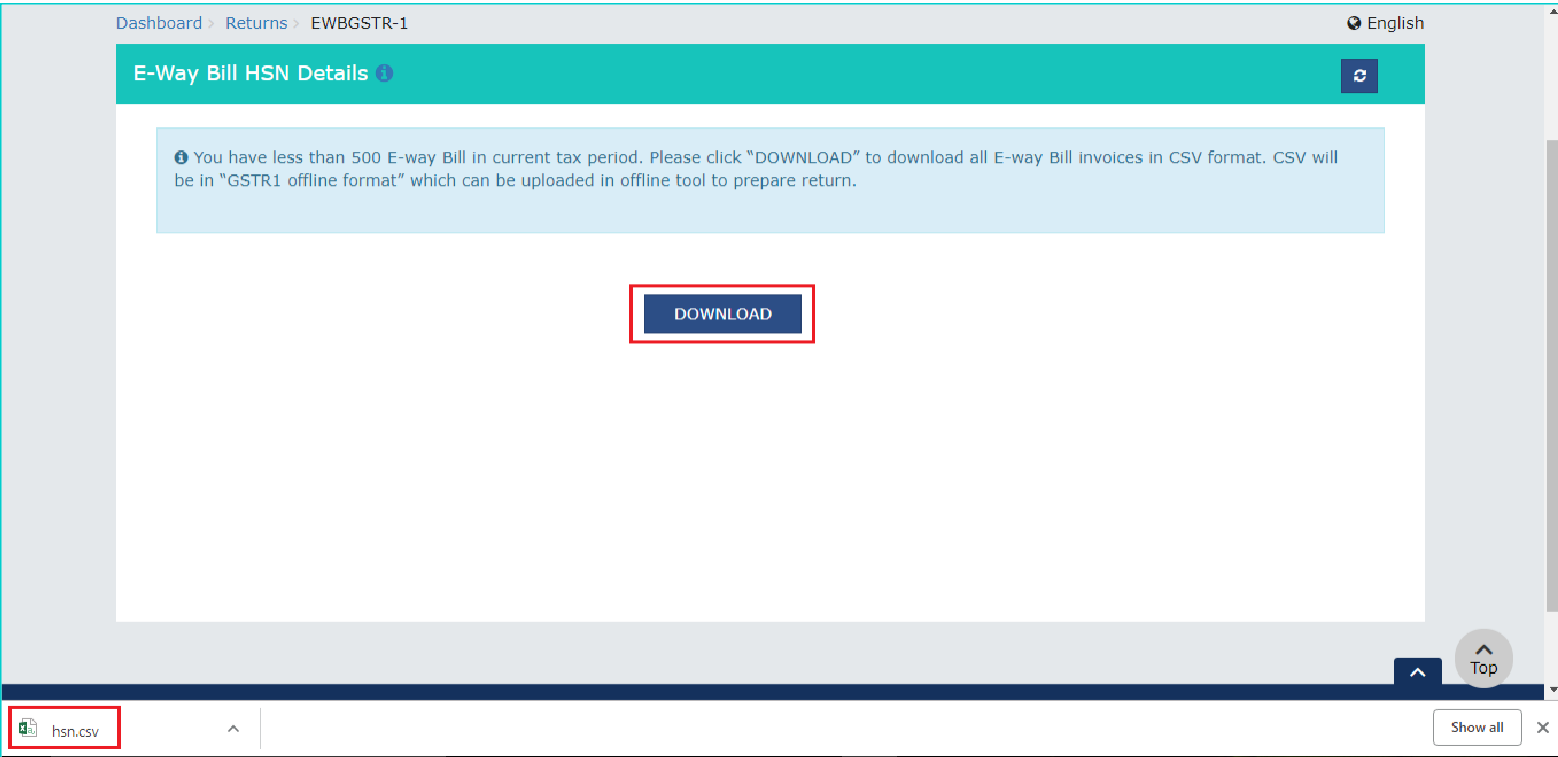
N4																				
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	HSN	Descriptio	UQC	Total Qual	Total Valu	Taxable V	Integratec	Central Ta	State/UT	T	Cess Amount									
2	6307	Lehanga	PCS	16	1988	8430875	8430875					0								
3																				
4																				
5																				
6																				
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19																				
20																				
21																				

2b. If the number of HSN-wise EWB invoices are more than 50 but less than or equal to 500

If the number of HSN-wise EWB invoices are more than 50 but less than or equal to 500, following page gets displayed. Perform the steps as mentioned below.



2b(i). Click the **DOWNLOAD** button. An "hsn.csv" file gets downloaded as shown below.



2b(ii). To view the downloaded HSN-wise EWB invoices, click on the downloaded **hsn.csv** sheet to open it. To upload these invoices using the offline utility, please follow the steps mentioned [here](#).

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	HSN	Descriptio	UQC	Total Qua	Total Valu	Taxable V	Integratee	Central Ta	State/UT	T	Cess Amount										
2	2523	CEMENT	MTS-MET	1988	8430875	8430875	45062.49	0	0	0											
3	7204	MS HEAVY	MTS-MET	17.92	485829.1	485829.1	0	87449.24	87449.24	0											
4	2523		MTS-MET	1841.26	7224114	7224114	25755.59	0	0	0											
5	7204	MS LIGHT	TON-TON	3.24	76140	76140	0	13705.2	13705.2	0											
6	25232910	CEMENT	MTS-MET	67	291031.3	291031.3	81488.75	36487.5	36487.5	0											
7	3523	CEMENT	MTS-MET	1988	8430875	8430875	45062.49	0	0	0											
8	8204	MS HEAVY	MTS-MET	17.92	485829.1	485829.1	0	87449.24	87449.24	0											
9	1523		MTS-MET	1841.26	7224114	7224114	25755.59	0	0	0											
10	6204	MS LIGHT	TON-TON	3.24	76140	76140	0	13705.2	13705.2	0											
11	15232910	CEMENT	MTS-MET	67	291031.3	291031.3	81488.75	36487.5	36487.5	0											
12	3523	CEMENT	MTS-MET	1988	8430875	8430875	45062.49	0	0	0											
13	2204	MS HEAVY	MTS-MET	17.92	485829.1	485829.1	0	87449.24	87449.24	0											
14	4523		MTS-MET	1841.26	7224114	7224114	25755.59	0	0	0											
15	7205	MS LIGHT	TON-TON	3.24	76140	76140	0	13705.2	13705.2	0											
16	25232	CEMENT	MTS-MET	67	291031.3	291031.3	81488.75	36487.5	36487.5	0											
17	8523	CEMENT	MTS-MET	1988	8430875	8430875	45062.49	0	0	0											
18	3204	MS HEAVY	MTS-MET	17.92	485829.1	485829.1	0	87449.24	87449.24	0											
19	12523		MTS-MET	1841.26	7224114	7224114	25755.59	0	0	0											
20	13204	MS LIGHT	TON-TON	3.24	76140	76140	0	13705.2	13705.2	0											
21	14232910	CEMENT	MTS-MET	67	291031.3	291031.3	81488.75	36487.5	36487.5	0											

Note: Make sure you duly enter any supply detail. which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

2c. If the number of HSN-wise EWB invoices are more than 500

If the number of HSN-wise EWB invoices are more than 500, following page gets displayed. Perform the same steps you would have performed to import B2B invoices, as mentioned [here](#).

Dashboard
Returns
EWBGSTR-1
English

Offline Download for EWB

! You have more than 500 E-way Bill in current tax period. Please click "GENERATE FILE TO DOWNLOAD" to download all E-way Bill invoices in excel format. Excel will be in "GSTR1 offline format". You can add more invoices and fill other sheet like B2B, B2CL etc. in downloaded excel and upload in offline tool to prepare your return.

The default value in "Invoice Type" and "Reverse Charge" fields for the invoices in downloaded excel/Online Import is "Regular" and "N" respectively. However, the taxpayer can change these default values as per the actual nature of transaction before uploading/saving in GSTR1.

GENERATE FILE TO DOWNLOAD

BACK

Note: Make sure you duly enter any supply detail which was not covered in the e-Way Bill data, against the relevant tab separately in Form GSTR-1 before filing.

[Go back to the Main Menu](#)

FAQs > Viewing Orders of Unblocking of E-Way Bill Generation Facility

Unblocking of E-Way Bill Generation Facility

1. Why my GSTIN is blocked for E-Way Bill generation facility?

Your GSTIN will be blocked for E-Way Bill generation facility, in case, you have failed to file Form GSTR-3B return for last two or more consecutive tax periods.

2. How can my E-Way Bill generation facility be unblocked?

Your E-Way Bill generation facility would be automatically unblocked on the EWB Portal when you file your GSTR-3B Return and the default in Return filing reduces to less than two tax periods. You may also file an offline/ manual request for unblocking of E-Way Bill generation facility with your jurisdictional tax officer.

3. How can I submit application for unblocking of E-Way Bill generation facility?

You can submit application for unblocking of an E-Way Bill generation facility through an offline/ manual request, citing the grounds why your facility should be un-blocked along with the required documents to your Jurisdictional Tax Official. Once the request is received, Tax official will dispose the application through Back Office GST Portal and issue order online.

Viewing Orders

4. Where can I view the status of order issued by Tax Official on my application for Unblocking of E-Way Bill generation facility?

In case, the order for rejection/acceptance of the unblocking request made by the taxpayer is issued, Email and SMS of acceptance/ rejection of order will be sent to taxpayer on their registered email id and mobile number. Such orders can be seen by the taxpayer after login to the GST Portal. Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility.

Click [here](#) to know more about viewing orders issued by the Tax Official.

5. What are the steps to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility?

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility. Also, intimation of acceptance/ rejection order will be sent to taxpayer on the registered email id and mobile number.

Dashboard > View Additional Notices and Orders > Case Details				
Case ID AD071019000039H	GSTIN/Temp ID 07ALYPD6528P2Z6	Legal Name Gyanendra Prakash Dwivedi	Status Order of Acceptance Issued	
ORDERS	Order Number ZA071019000198S	Order Type Acceptance Order on application for unblocking of the E-waybill generation facility	Order Issue Date 11-10-2019	Download Attachment R1_GST_Servicesweb_24112016.pdf

Click [here](#) to know more about viewing orders issued by the Tax Official.

6. What is the duration for which unblocking of an E-Way Bill generation facility, as per order of Tax Official, is valid?

Notification to Taxpayer

7. How will I get to know if my E-Way Bill generation facility has been blocked?

GST Portal will send SMS/ Email at the registered mobile number/ email id of the taxpayer whose E-Way Bill generation facility has been blocked. Also during such period, you or any other user will not be able to generate E Way Bill (either as consignor or consignee) against the blocked GSTIN.

8. How will I be notified for any action taken by Tax Official on my application for unblocking of E-Way Bill generation facility?

After the Tax Official issues online Order in respect of your request for unblocking of the E-Way Bill generation facility (irrespective of Acceptance/Rejection), the copy of the said order is made available at Taxpayer's login. Also, an Email and SMS will be sent to the taxpayer on the registered email id and mobile number.

9. Will I receive any reminder before the expiry of my validity period as indicated in unblocking order?

Yes, the GST Portal will send reminder mail and SMS before the expiry of validity period as indicated in unblocking order and filing of returns within time to avoid unblocking of E-Way Bill generation facility. This mail is sent 7 days before the date of expiry.

10. Why my unblocked E-Way Bill generation facility has been blocked again?

This automatic blocking may happen if the validity period as given by Tax Official has expired and taxpayer has failed to file GSTR-3B return for last two or more consecutive tax periods.

11. Is it possible to block my E-Way Bill generation facility before the expiry of the validity period?

No, E-Way Bill generation facility will not be blocked before the expiry of the validity period. However, E-Way Bill System will automatically 'Block' the Taxpayer post the expiry of the validity period. This automatic blocking will be done, if the extended period as given by Tax Official has expired and taxpayer has failed to file Form GSTR-3B return for last two or more consecutive tax periods.

Application Statuses

12. What are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility?

Listed below are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility:

1. **Order Generation Enqueue** - When Order generation is pending with TaxOfficial
2. **Order of Acceptance Issued** - When Order is generated by Tax Official for acceptance of unblocking of E-Way Bill generation facility request of taxpayer
3. **Order of Rejection Issued** - When Order is generated by Tax Official for rejection of unblocking of E-Way Bill generation facility request of taxpayer