GST Returns – GSTR 1, 2A, and 2B

Rohit Kumar Singh

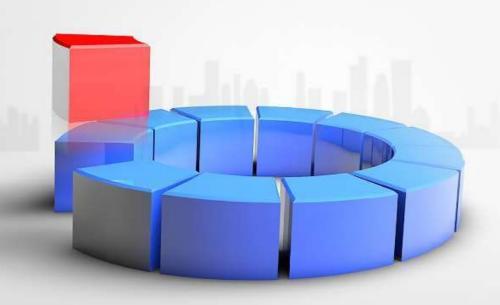
Agenda Points

Legal Provisions for returns

GSTR 1 – Detailed Analysis

Interpreting GSTR 2A & 2B

Queries and discussion



GST Returns Legal Provisions



Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR		
GSTR1*	Outward Supplies	10 ^{th*} of the next month (now 11 th of next month)	Normal Taxpayer		
GSTR2*	Inward Supplies	15 th of the nextmonth	Normal Taxpayer		
GSTR3*	Monthly return [periodic]	20 th of the nextmonth	Normal Taxpayer		
GSTR3B*	Monthly return (Summary return)	20 th of the nextmonth	Normal Taxpayer		
GSTR4	Return by composition taxpayers	18 th of the month next to the quarter	Composition Taxpayer		
GSTR5	Return by non resident taxpayers [foreigners]	20 th of the next month or within 7 days after expiry of registration, whichever is earlier	Foreign Non-Resident Taxpayer		
GSTR6	Return by input service distributors [ISD]	13 th of the nextmonth	Input Service Distributor		

^{*}As per Press Release dated 4 May 2018, filing of Form GSTR 2 and GSTR 3 shall continue to remain suspended. Present system of filing Forms GSTR 1 and GSTR 3B shall continue for a period of 6 months.

Returns prescribed under GST Laws

FORM	PARTICULARS	DUE DATE	APPLICABLE FOR
GSTR7	TDS**	10 th of the next month	Tax Deductor
GSTR8	TCS**	10 th of the nextmonth	E-Commerce Operator
GSTR9	Annual return	31st December of next FY	Normal tax payer (other than ISD, casual taxpayer, foreigners)
GSTR9A	Annual return	31st December of next FY	Composition Taxpayer
GSTR9B	Annual Statement of TCS	31st December of next FY	E-Commerce Operator
GSTR9C	Annual return and a reconciliation statement	31st December of next FY	Normal taxpayer having turnover more than 2 crore
GSTR10	Final Return	Within 3 months of the date of cancellation or date of order of cancellation, whichever is later	Persons cancelling registration
GSTR 11	Return by UIN Holders	No Due date	Unique Identification Number holders

Important Points for Returns -

RECTIFICATION (Sec 39)

allowed till due date for furnishing return of September or second quarter of next year or date of filing annual return, whichever is earlier

NON FILING

Cancellation of registration for non filing of returns for 3 consecutive tax periods for composition dealer or 6 months continuously for other taxable persons

<u>LATE FEES-NON FILING OF GSTR 3B (Sec 47)</u>

Late Fees: INR 50 per day subject to a maximum of INR 10,000 (refer to latest Notification – July 2017 to July 2020 – Rs 500 per Return Max for return with Liability)

Late fees for nil return – INR 20 per day subject to a maximum of INR 10,000 (For July 2017 to July 2020 - No late fees for NIL Return)

LATE FEES – NON FILING OF ANNUAL RETURN GSTR 9 (Sec 47)

Late Fee - Annual Return INR 100 per day subject to a maximum of 0.25 % of the turnover of the State or Union Territory

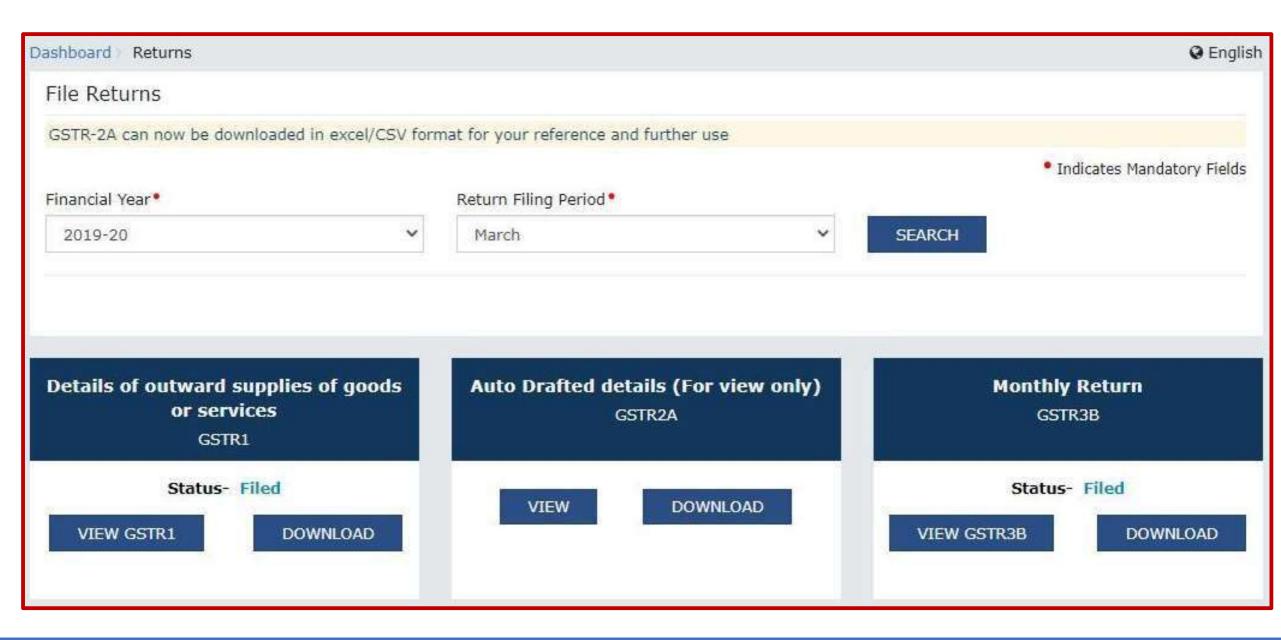
GST Returns – Mode of Filing Returns

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

GSTR 1 Details of Outward Supplies of goods or services



Return Dashboard



GSTR 1 – Return break up

Table No	Details to be furnished
4	Taxable Outward Supply to Registered Persons (Including UIN-Holders)
5	Taxable outward inter-State supplies to un-registered persons, invoice value > Rs 2.5 lakh
6	Zero rated supplies and Deemed Exports
7	Taxable supplies to unregistered persons
8	Nil rated, exempted and non GST outward supplies
9	Amendments to taxable outward supply details furnished in returns for earlier tax periods
10	Amendments to taxable outward supplies to unregistered persons
11	Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period
12	HSN-wise summary of outward supplies
13	Documents issued during the tax period

GSTR 1 – Sec 37 – Details of Outward Supplies

A.)Invoice details of all outward supply of goods or services or both					
Registered Person All inter / Intra State					
Unregistered person Inter state Supply > Rs 2.5 lacs					
B.)Consolidated details of all-					
Unregistered person Intra state supplies for each rate of tax					
Unregistered person State wise inter state supplies < Rs 2.5 Lacs for each rate of					

C) Debit and credit notes

D) Zero rated supplies and deemed exports

Zero rated supplies, deemed exports

E) Tax Liability on advances received

Tax liability arising on receipt of consideration for which invoices have not been issued

F) Advance adjustments

Adjustment of tax liability for tax already paid on advance receipt of consideration

GSTR 1 – Sec 37 – Details of Outward Supplies

G) Nil rated, exempted and Non GST supplies

Supplies on which rate of tax in NIL or exempt sullies or transactions which are out of the purview of GST

H) HSN Summary

HSN wise summary of goods/ services supplied during the period

I) List of documents issued

Details of various documents issued by the tax payer such as-invoice, debit/credit notes, receipt voucher, payment voucher, refund voucher, delivery challan for job work, etc.

GSTR 1 – Rules for Reporting of Taxable Invoices

B₂B

Taxable Transaction between two GST Registered Parties (charging GST)

In GSTR 1 - reported invoice-wise

No limit on any value (even for Re 1)

Details of this table gets auto populated in GSTR 2A

B₂C

INTERSTATE

1. 0< Invoice ≤ 2.5 Lacs

Consolidated Data

- >a. State-wise
- ➤ b. Rate-wise
- 2. Invoice > 2.5 lacs

Invoice wise details

INTRASTATE

 Consolidate for all invoices irrespective of the invoice value on the basis of each rate of tax.

Table 4 - B2B Invoices

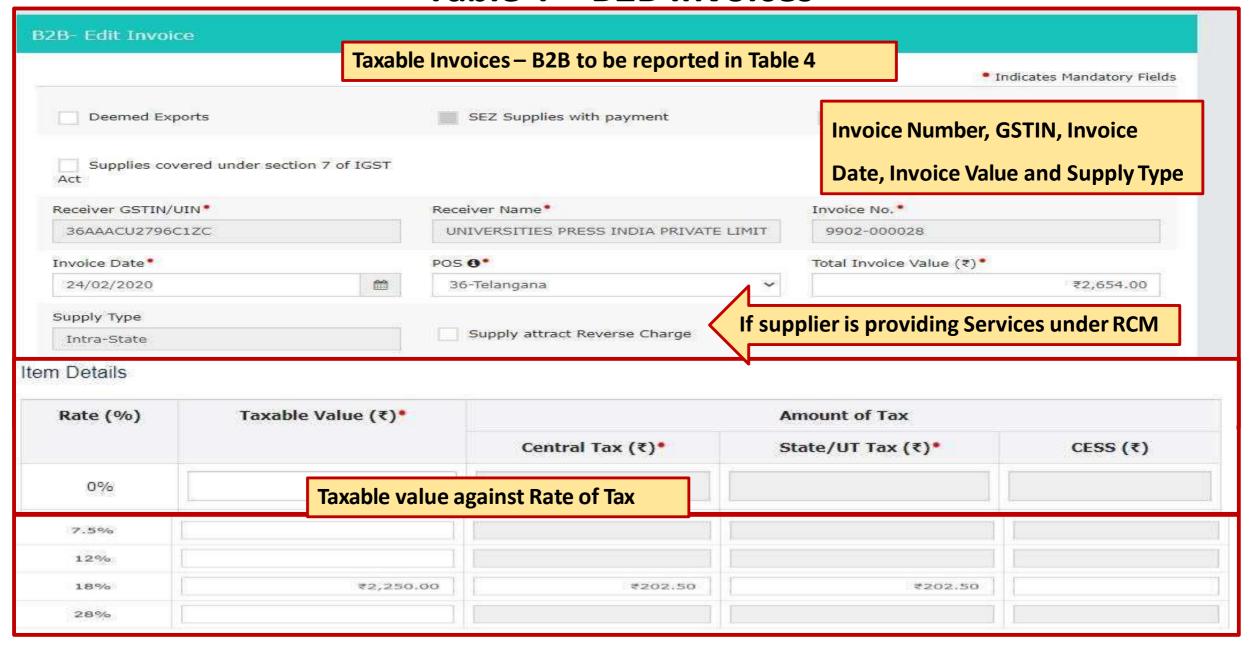


Table 5 - B2CL Invoices

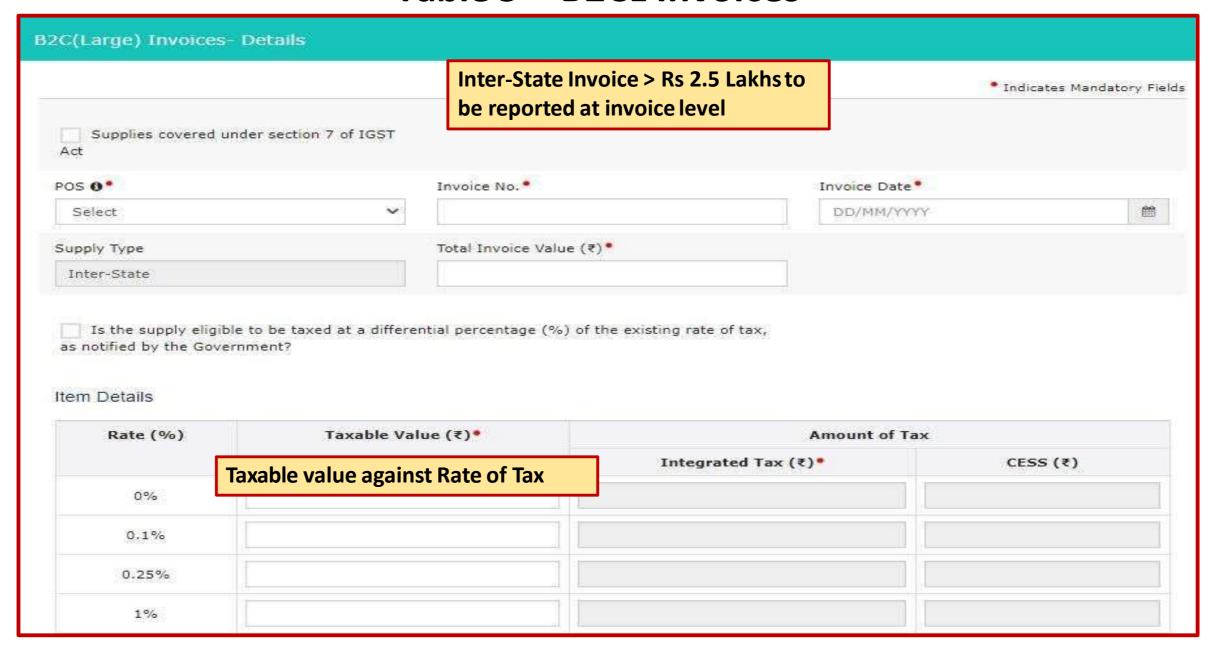


Table 6A – Exports

Advisory issued for invoices for Refund of IGST – Table 6A – Details of Exports

Please confirm to below guidelines for refund of IGST paid on export of goods:

- a. Invoice data for export of goods is provided in Table 6A of GSTR 1 for the relevant tax period
- b. Invoice numbers provided in Table-6A of GSTR 1 are same as that of the invoice details given in Shipping Bill.
 - (The invoice with different invoice number/date than given in shipping bill will be rejected by ICEGATE)
- c. Select With payment of tax from the GST Payment drop down when filling the invoice details
 - (Invoices selected as without payment of tax are not eligible for refund from ICEGATE)
- d. Shipping bill number, shipping bill date and port code are specified mandatorily and correctly, in case of export of goods. (Invoices, which don't have these details, shall not be sent to ICEGATE for further processing)
- e. Port code is alphanumeric six character code as prescribed by ICEGATE.

 Refer to list given by ICEGATE at

 https://www.icegate.gov.in/SMTPList.html

(Invoice, which have incorrect port code, are likely to get rejected by ICEGATE)

This table is important for reporting details for exports since any incorrect reporting may delay claim of refund.

- Invoice Number in this table (6A) must match with invoice details provided in Shipping bill
- Mandatory
 requirement to quote
 shipping bill No, date
 and Port Code (list
 available at ICEGATE.

Table 6A – Exports

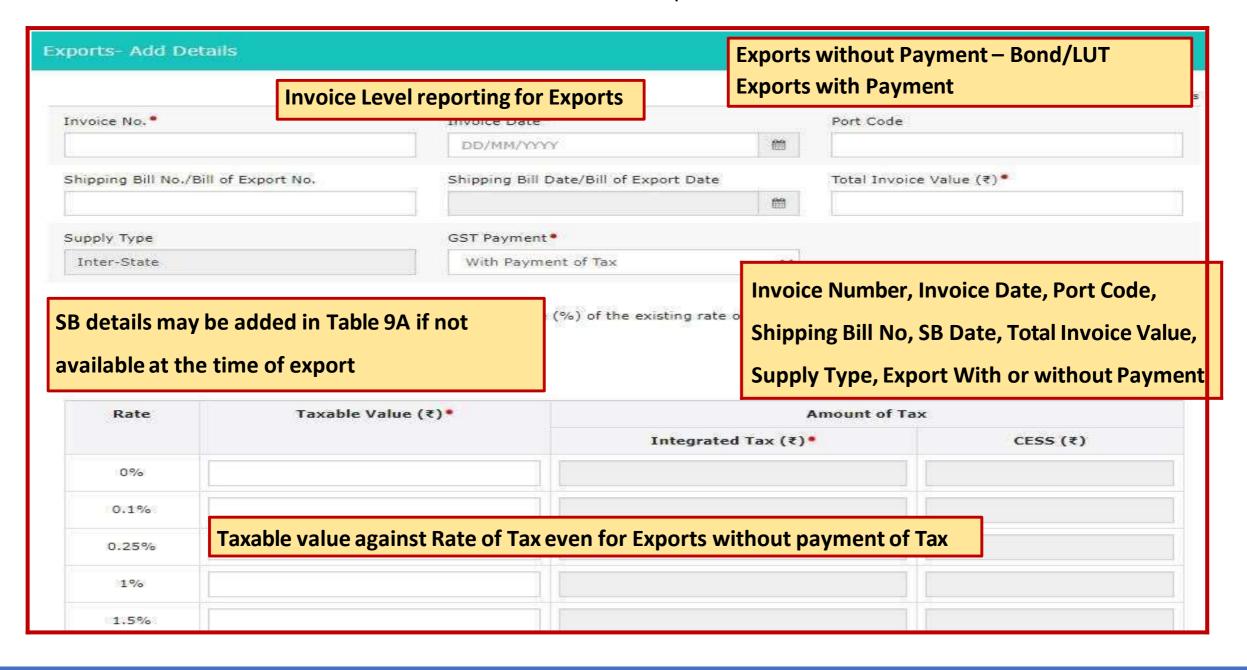


Table 7 – B2CS (B2CSmall)

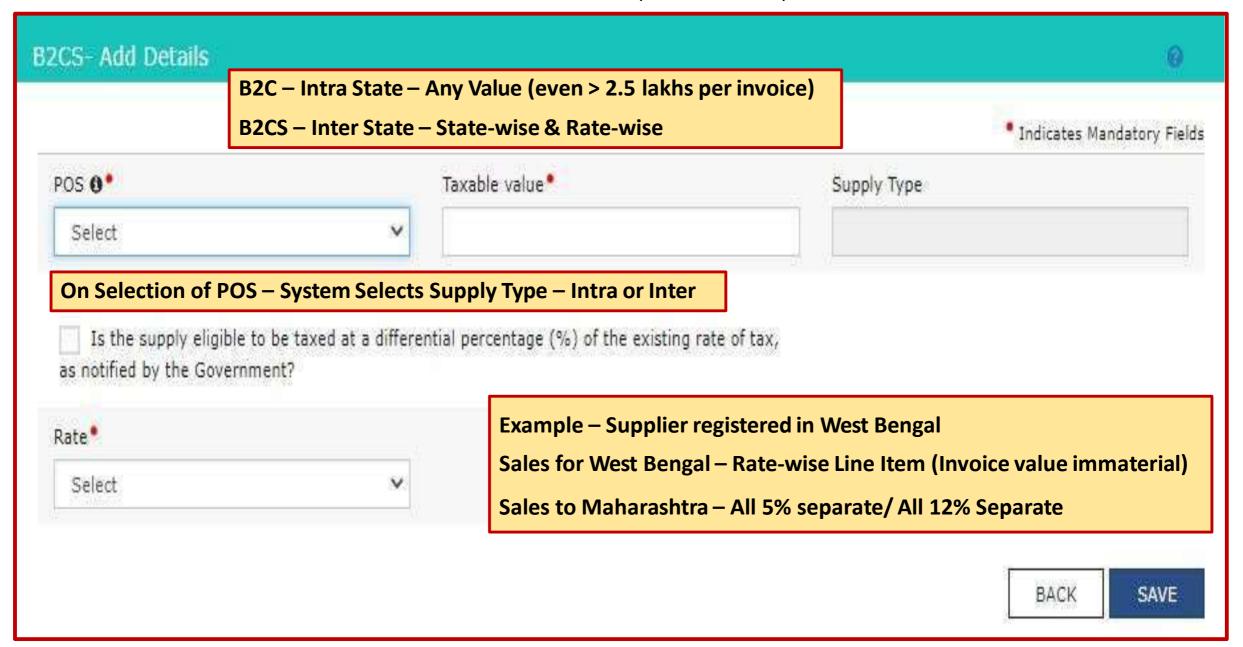


Table 8 – NIL rated, Exempted and Non GSTSupplies



<u>Delinking of Credit Note/Debit Note from invoice, while reporting them in Form GSTR 1/GSTR</u> <u>6 or filing Refund</u>

Recently GSTN has enabled the facility to delink reporting of debit note or credit note corresponding with their original invoice. Earlier, to report debit or credit note in GSTR 1/ GSTR 6, tax payers had to link each to their corresponding Invoice.

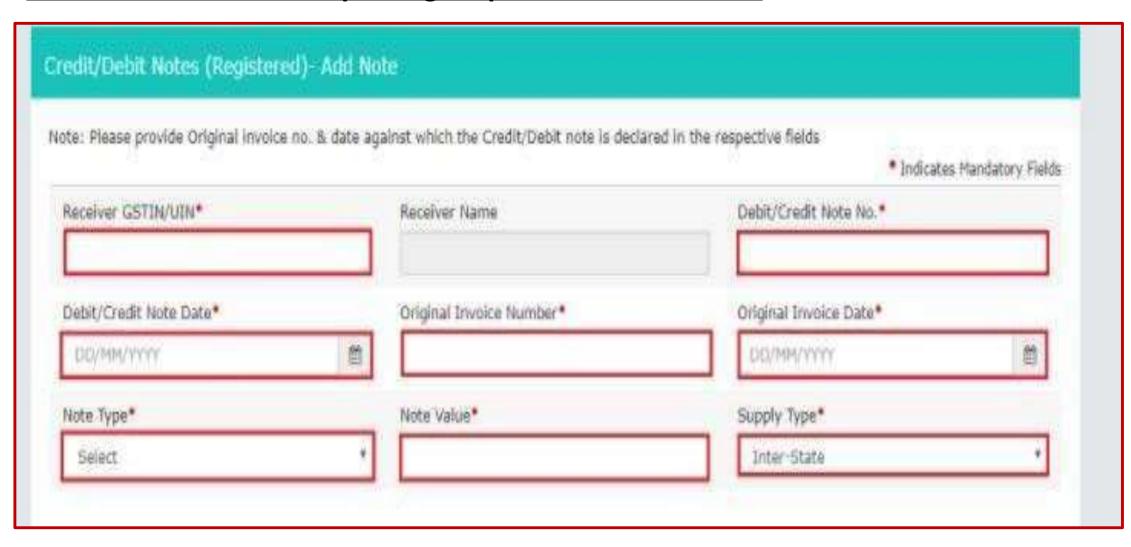
This is much awaited change introduced on GSTN portal while filing GSTR 1 (Outward supplies) or GSTR 6 (ISD Return) or filing refund applications.

a. Till now, original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1 or Form GSTR-6

- a. Following facility has been introduced for taxpayers on GSTN Portal with this respect:
- (i) Single credit note or debit note issued in respect of multiple invoices can be reported while furnishing Form GSTR-1 or in Form GSTR-6,
- (ii) Supply Type can be chosen as Regular, SEZ, DE, Export etc., to identify the table to which such credit note or debit note pertains
- Place of Supply (POS) can be selected against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State (State-wise POS Debit note or Credit notes to be reported)
- (iv) Debit / Credit Notes can be declared with tax amount, but without any taxable value also i.e. if credit note or debit note is issued for difference in tax rate only, then note value can be reported as 'Zero'. Only tax amount will have to be entered in such cases.

While reporting amendments to credit note or debit note similar changes has been introduced

Screenshot of Earlier Reporting Requirement in GSTR 1 -



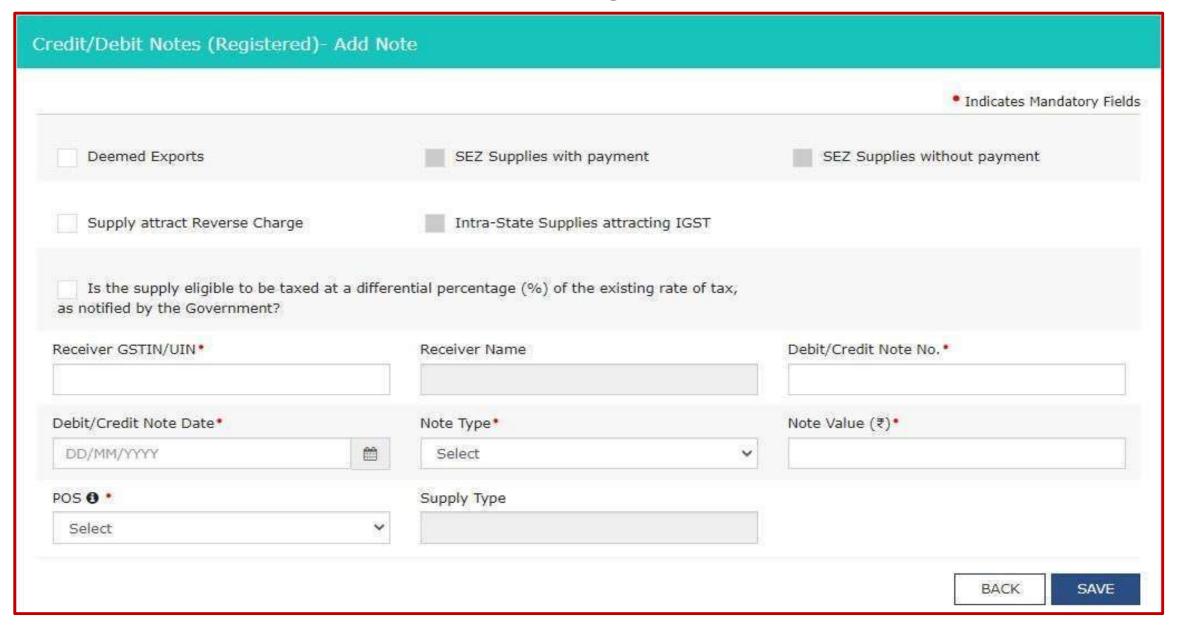
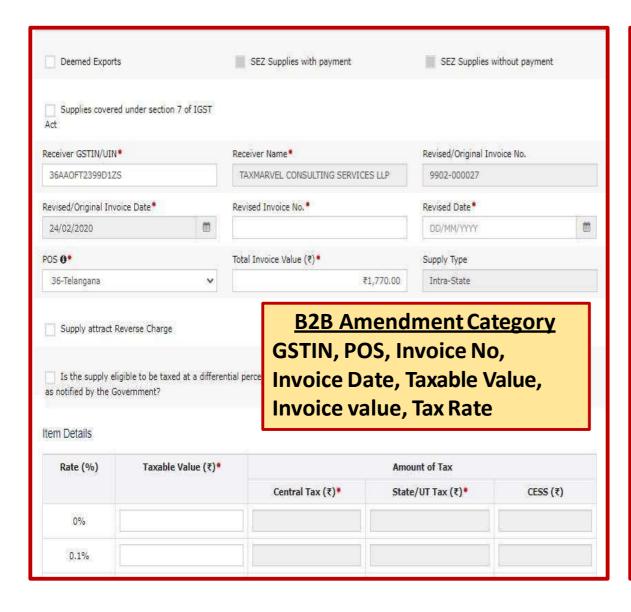


Table 9 – Amendments



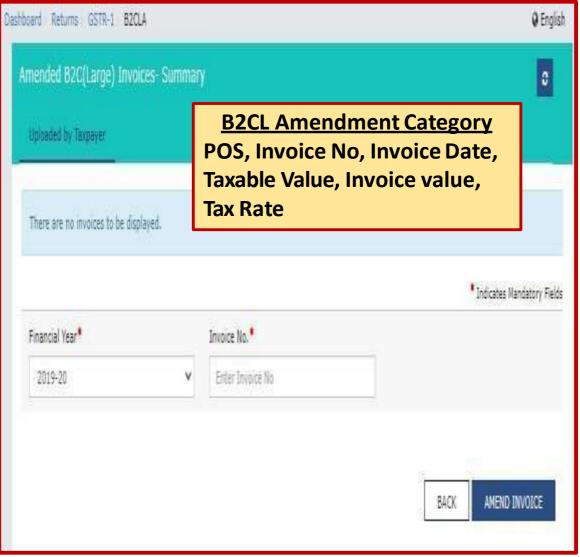


Table 9A – Amendments

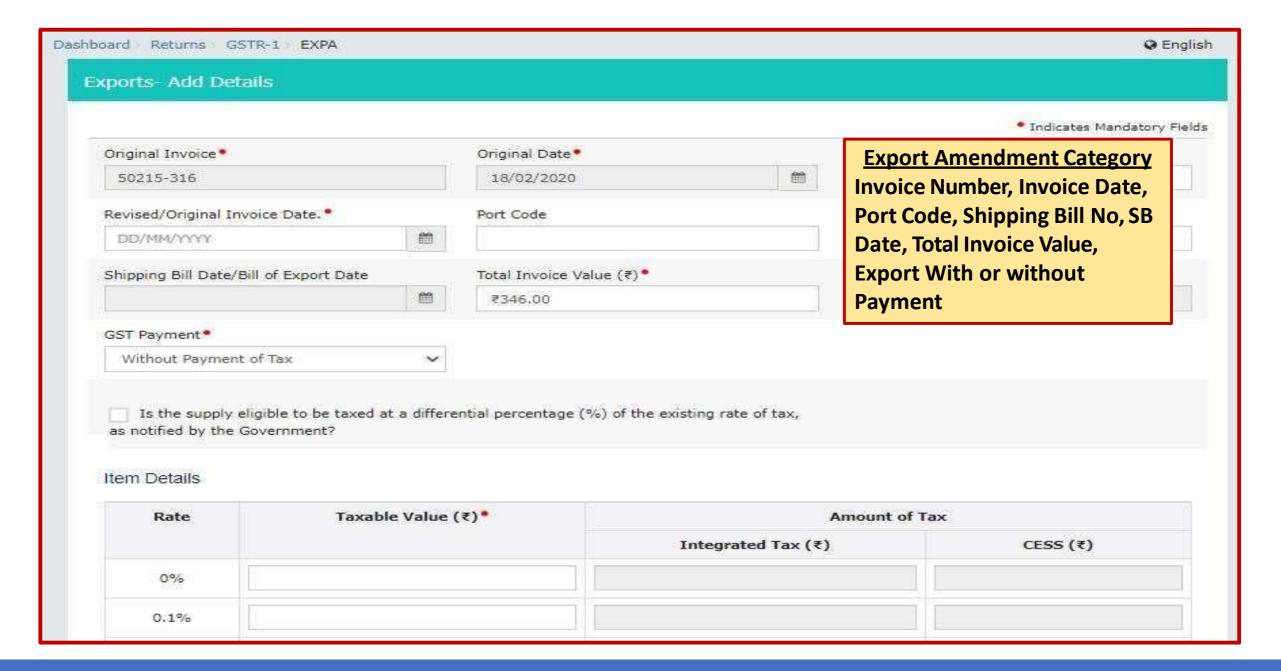


Table 10 – Amendment B2CS Others

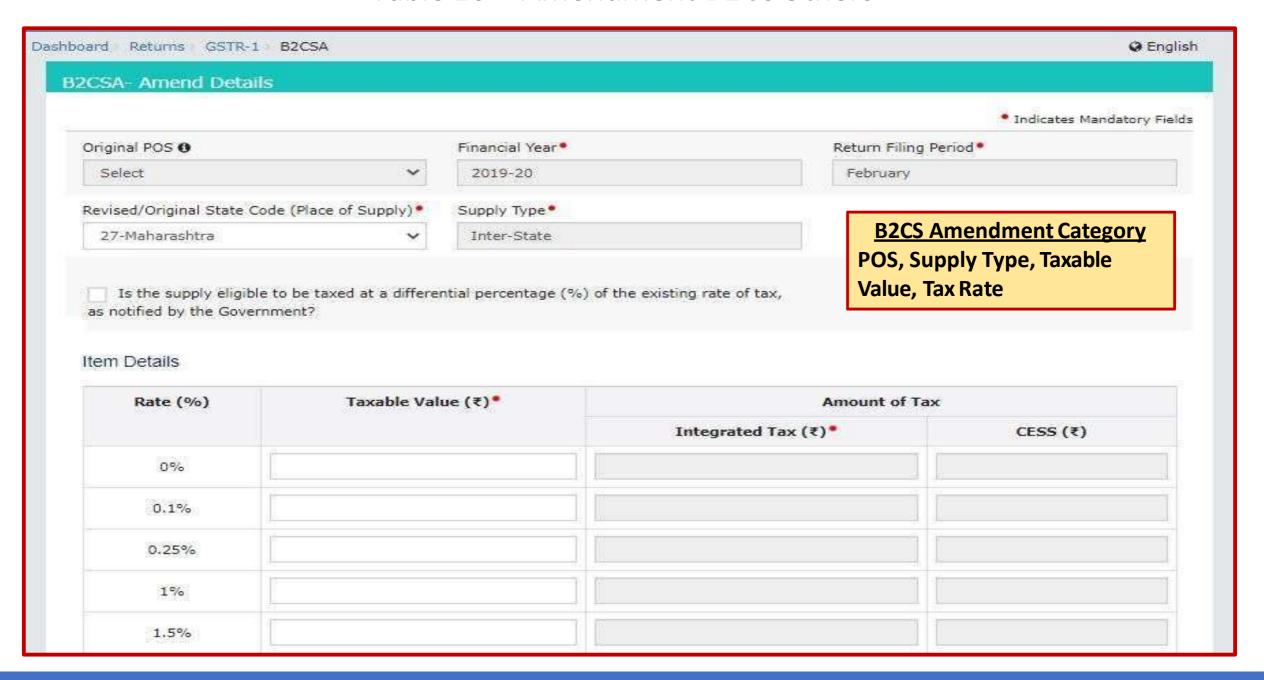
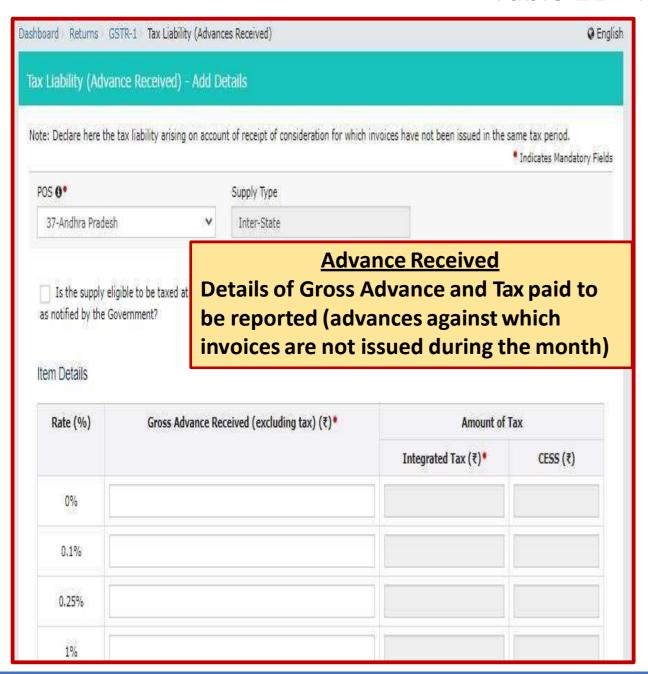


Table 11 – Advances



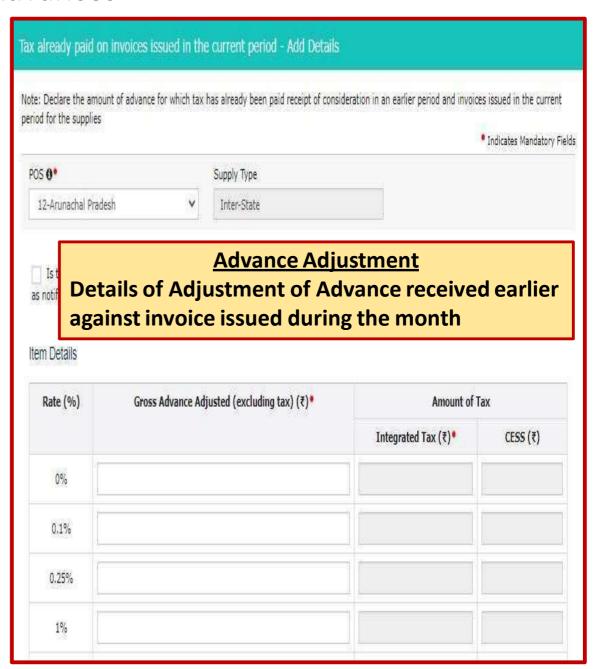


Table 11 – Amendment - Advances

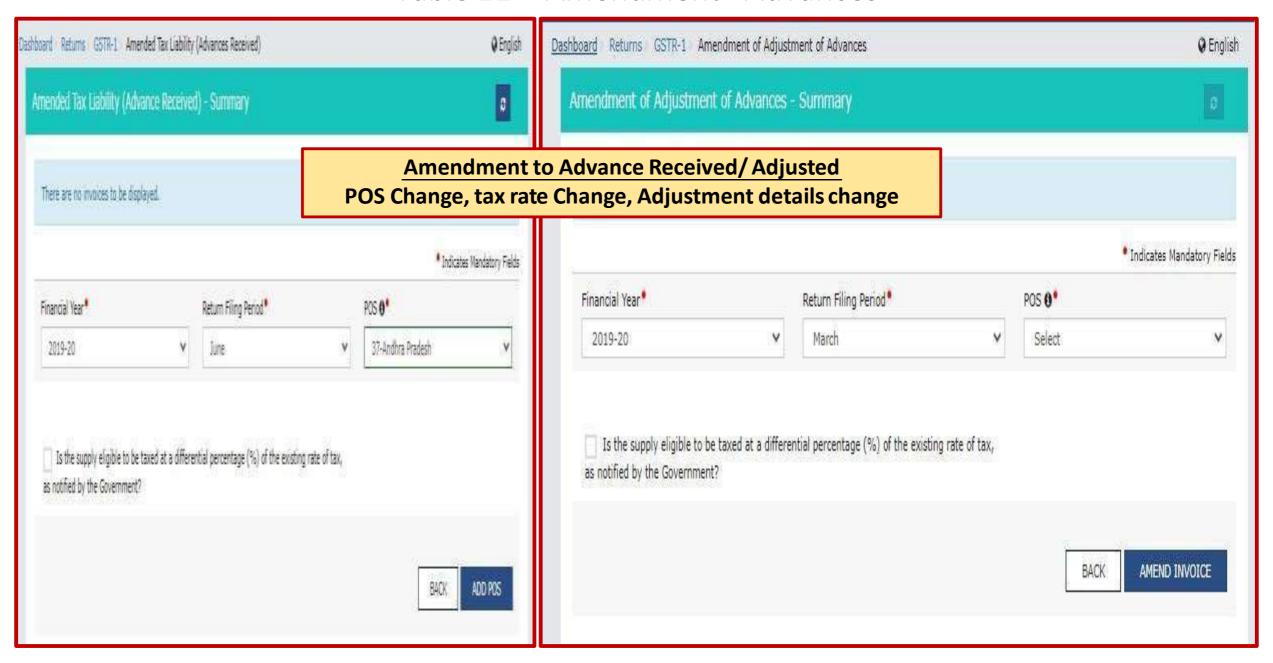


Table 12 – HSN Summary of Outward Supplies

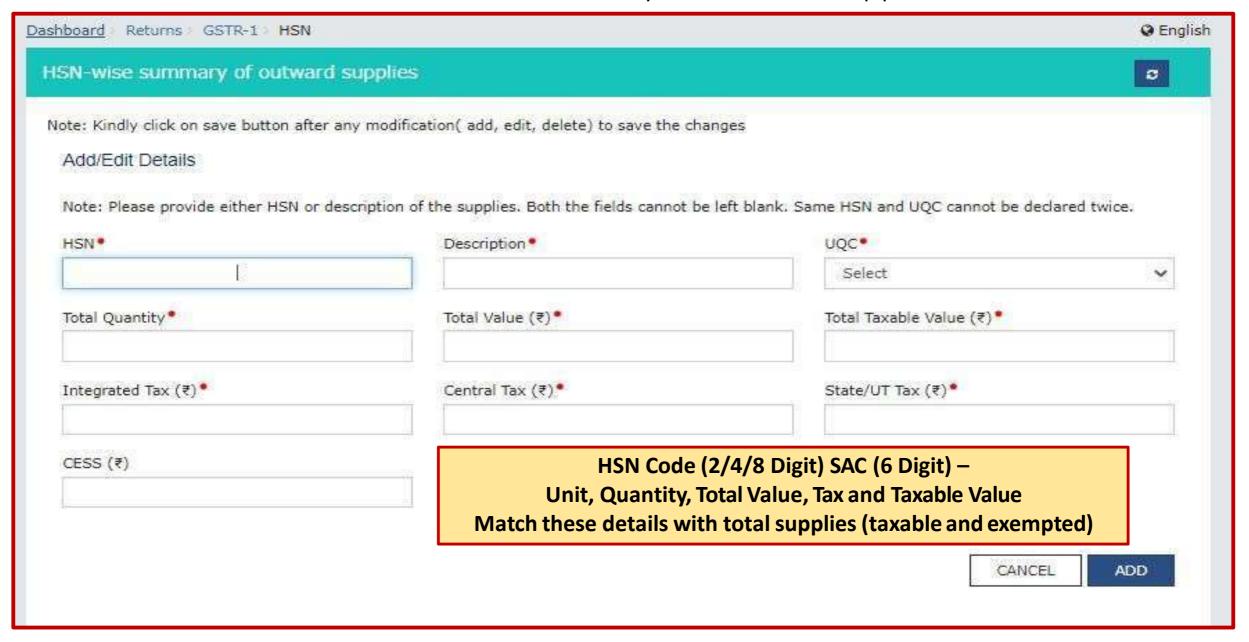
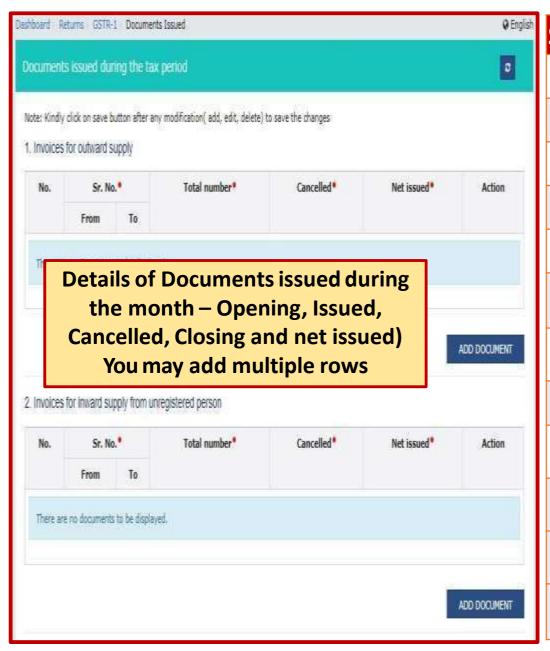
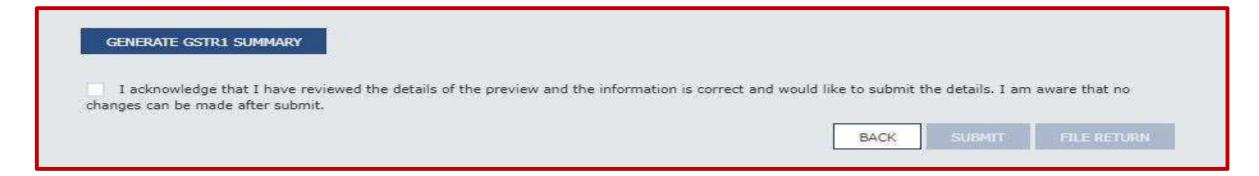


Table 13 – Document Summary



S. No	Document Summary to be furnished
1	Outward Supplies
2	Inward supplies from Unregistered Person
3	Revised Invoice
4	Debit Note
5	Credit Note
6	Receipt Voucher
7	Payment Voucher
8	Refund Voucher
9	Delivery Challan for Job Work
10	Delivery Challan in case of supply on Approval
11	Delivery Challan in case of Liquid Gas
12	Delivery Challan other than supply (except Sr. No 9 to 11)

Process of filing of GSTR 1 Return



Generate Summary (10 Minutes gap for subsequent summary generation)



Submit the Return



File the Return through EVC/DSC

GSTR 2A & 2B Auto Drafted Details (For View only)



GSTR 2A (Auto Drafted Details)







S. No	Summary on GSTR 2A
1	Details of Invoices reported by suppliers gets auto populated in GSTR 2A
2	Only B2B details get populated (purchases for which GSTIN is provided during Purchases)
3	In new return regime, ITC shall only be available for entries populated in GSTR 2A.
4	It is a dynamic form and gets updated on real time basis.
5	Reconciliation of this detail is required with the Inward entries in Books of Accounts
6	Imports, Reverse Charge Purchases and Input Service Distributor ITC does not get affected by GSTR 2A
7	Details of ITC appearing in GSTR 2A is reported in Annual Return

GSTR 2A – Downloading GSTR 2A

You have downloaded the file last on 13/06/2020 at 11:20:54. To view the same file, click on the link ("Click here to download JSON-File1/Excel-File1") available below the relevant button - "Generate JSON/Excel File to download". To generate the latest file, click on the said button again.

Download data for GSTR2A

Note:Please refer help section for more details.

GENERATE JSON FILE TO DOWNLOAD

Click here to download Excel - File 1

S. No	Steps Download GSTR 2A
1	Login to GST Portal
2	Go to Return Dash Board
3	View GSTR 2A - Click on GST number to view details of Invoice
4	Download GSTR 2A – Click on Download ② Click on Generate Excel File to Download (20 Minutes)
5	Review the entries in excel file

GSTR 2A – Interpreting GSTR 2A

S. No	Table Name	Details reported in GSTR 2A
1	GSTIN of Supplier	Seller GSTIN
2	Trade/Legal name	Trade or Legal Name
3	Invoice number	Invoice Number
4	Invoice type	B2B
5	Invoice date	Date of Invoice
6	Invoice value	Total value of Invoice
7	Place of supply	My State of Supply (Caution – Hotel Stay, etc)
8	Supply attract Reverse charge	If RCM is applicable on Invoice
9	Rate(%)	Rate of GST in %
10	Taxable value	Value on which GST is charged
11	Integrated Tax/ Central Tax/ State/UT Tax/ Cess	Tax Amount
12	E-commerce GSTIN	If supply is from E-Commerce Portal then GSTIN of E-Com Supplier
13	Status of GSTR-1/5	Counter Party Filing Status — Submitted/ Not Submitted
14	GSTR 1 and 3B filing date	Date and status of Filing GSTR 1 and 3B

GSTR 2A – Excel GSTR 2A

Goods and Services Tax - GSTR 2A

model and	sons					
GSTIN of supplier	Trade/Legal name of the		Place of supply			
	Supplier	Invoice number	Invoice type	Invoice Date	Invoice Value (₹)	riace of supply
10AAACK4409J1ZZ	KOTAK MAHINDRA BAN	KB00000284871264	R	05-03-2020	16.52	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BAN	00000284871264-To	R	05-03-2020	16.52	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BAN	KB00000284882443	R	05-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BAN	00000284882443-To	R	05-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BAN	KB00000286593636	R	25-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BAN	00000286593636-To	R	25-03-2020	9.44	Bihar

Supply Attract Reverse	Rate (%)	Tax Amount					Counter Party
Charge	Rate (%)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Return status
Υ	18	14	0	1.26	1.26	0	Submitted
Y	-	14	0	1.26	1.26	0	Submitted
N	18	8	0	0.72	0.72	0	Not Submitted
N	-	8	0	0.72	0.72	0	Not Submitted
N	18	8	0	0.72	0.72	0	Submitted
N	_	8	0	0.72	0.72	0	Submitted

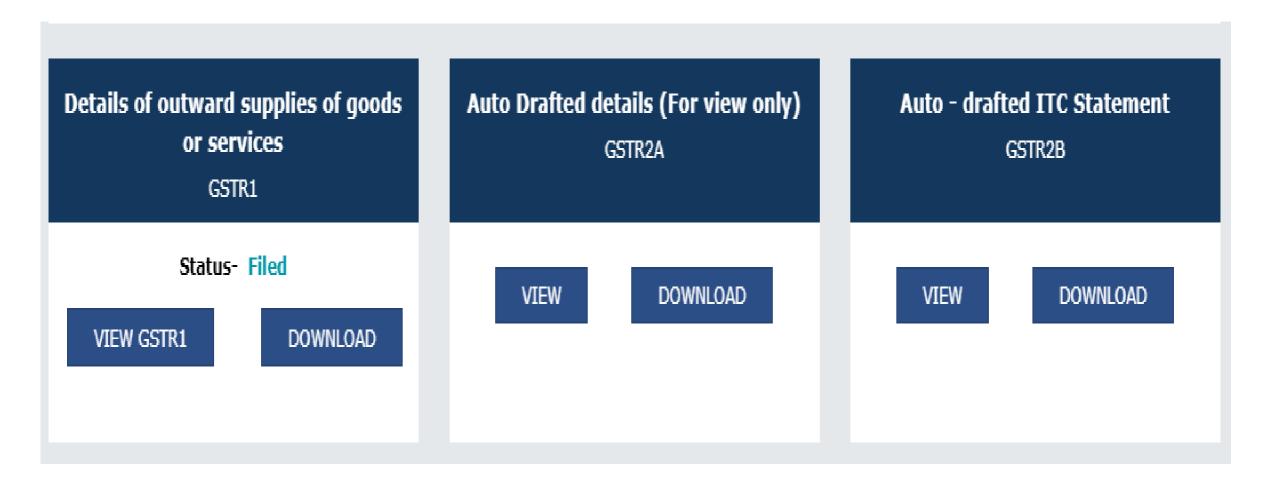
• GSTR-2B is an auto-drafted Input Tax Credit (ITC) statement generated for every recipient, on the basis of the information furnished by their suppliers, in their respective Form GSTR-1 & 5 and Form GSTR-6 filed by ISD

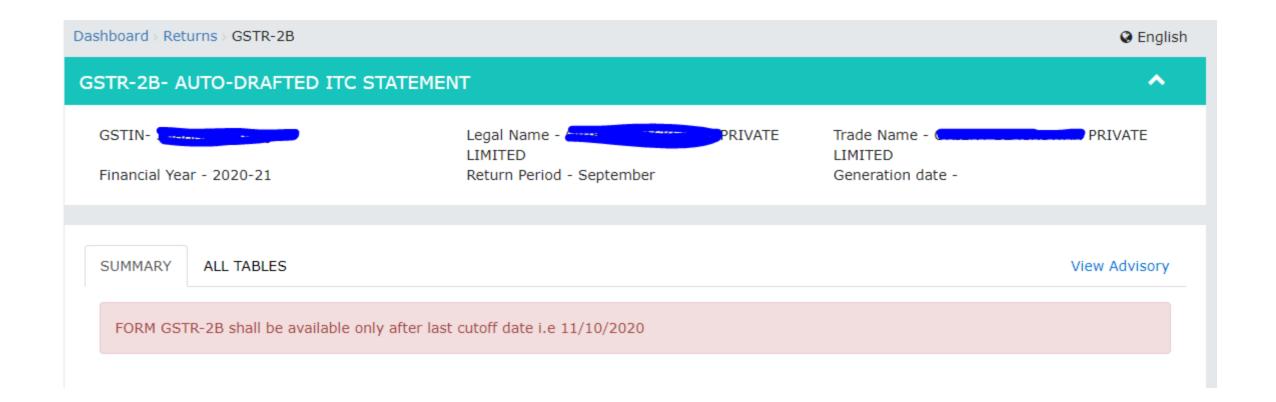
Steps to Download: Taxpayers can access their GSTR-2B through:

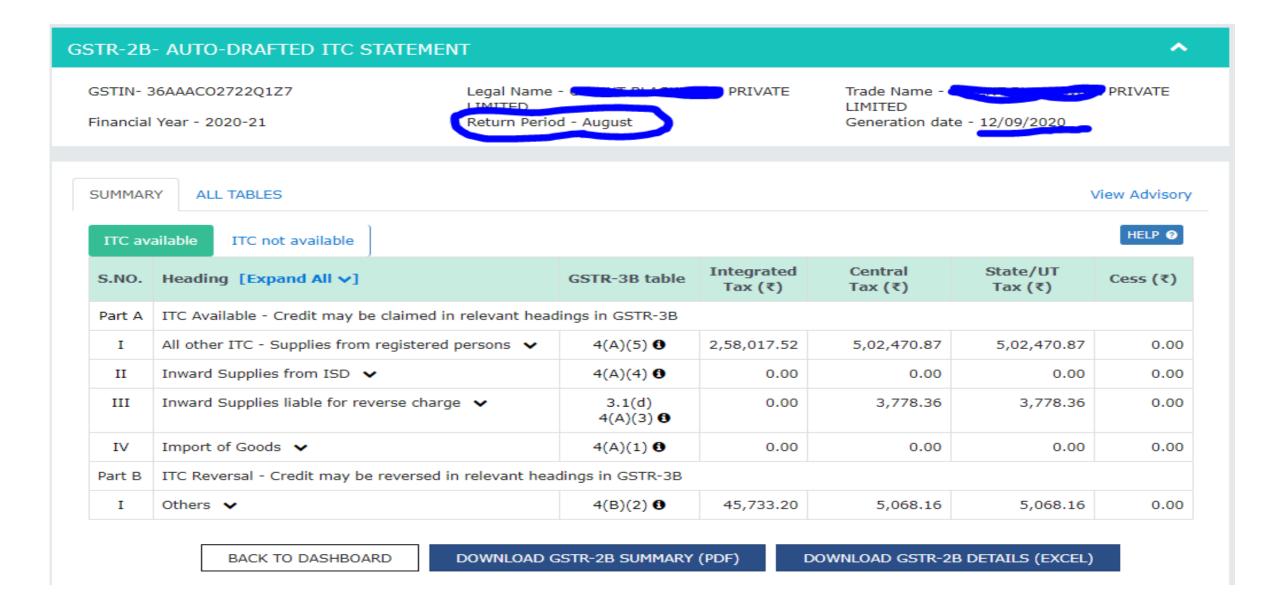
Login to GST Portal Returns Dashboard Select Return period GSTR-2B

- 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.

- 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)
- It is a static statement (does not change with time), generated once on 12th of following month
- 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.







SUMMAR	Y ALL TABLES				,	View Advisory
ITC ava	ailable ITC not available					HELP 🕖
S.NO.	Heading [Expand All ♥]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A						
I	All other ITC - Supplies from registered persons $ullet$	NA 🚯	0.00	1,275.00	1,275.00	0.00
II	Inward Supplies from ISD 🗸	NA 🚯	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge 🗸	3.1(d) 1	0.00	0.00	0.00	0.00
Part B						
I	Others 🗸	4(B)(2) 6	0.00	0.00	0.00	0.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

S.NO.	GSTIN of supplier *	Trade/legal name ◆	Invoice number *	Invoice type *	Invoice Date *	Invoice Value (₹) ^	Place of supply •	
1	37AAJCS6803R1ZK	SHELTON HOSPITALITY PRIVATE LTD	108401 🗸	Regular	04/02/2020	23,799.97	Andhra Prad	

State/UT Tax (₹) ^	Cess (₹) ^	GSTR-1/5 Period *	GSTR-1/5 Filing Date ♣	ITC Availability *	Reason *
1,275.00	0.00	Feb'20	12/08/2020	No	POS and supplier state are same but recipient state is different



S.NO.	GSTIN of supplier *	Trade/legal name ◆	Number of records *	Taxable Value (₹) ^	Integrated Tax (₹) ^	Central Tax (₹) ^	State/UT Tax (₹) ^	Cess (
1	06ADFFS1846J1ZW	SUPER FAST CARGO SERVICES	1	1,60,330.00	28,859.40	0.00	0.00	
2	07AAFCD9279G1Z9	DHI TATTVA SOLUTIONS PRIVATE LIMITED	1	1,88,000.00	33,840.00	0.00	0.00	
3	23AAACO2722Q1ZE	ORIENT BLACKSWAN PVT.LTD	4	12,425.00	2,226.00	0.00	0.00	
4	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	738.33	132.90	0.00	0.00	
5	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,686.01	303.48	0.00	0.00	
6	24AACCI3501P1ZN	INFIBEAM AVENUES LIMITED	1	1,950.13	351.02	0.00	0.00	

Thank you

Thanks for your Patience and Time

