

GST Returns – GSTR 1, 2A, and 2B

A 3D bar chart with several blue bars of varying heights and one prominent red bar on the right. The chart is set against a background of a city skyline and a diagonal line.

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 next month	E-Commerce Operator
GSTR9	Annual return	31 st December of next FY	Normal tax payer (other than ISD, casual taxpayer, foreigners)
GSTR9A	Annual return	31 st December of next FY	Composition Taxpayer
GSTR9B	Annual Statement of TCS	31 st December of next FY	E-Commerce Operator
GSTR9C	Annual return and a reconciliation statement	31 st 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

LATE FEES-NON FILING OF GSTR 3B (Sec 47)

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

Sl 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

[Dashboard](#) > [Returns](#)English

File Returns

GSTR-2A can now be downloaded in excel/CSV format for your reference and further use

Indicates Mandatory Fields

Financial Year •
2019-20

Return Filing Period •
March

SEARCH

Details of outward supplies of goods or services
GSTR1

Status- **Filed**

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)
GSTR2A

VIEW

DOWNLOAD

Monthly Return
GSTR3B

Status- **Filed**

VIEW GSTR3B

DOWNLOAD

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 tax

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 is NIL or exempt supplies 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. $0 < \text{Invoice} \leq 2.5$
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

B2B- Edit Invoice

Taxable Invoices – B2B to be reported in Table 4

• Indicates Mandatory Fields

☐ Deemed Exports

☐ SEZ Supplies with payment

☐ Supplies covered under section 7 of IGST Act

Invoice Number, GSTIN, Invoice Date, Invoice Value and Supply Type

Receiver GSTIN/UIN •

36AAACU2796C1ZC

Receiver Name •

UNIVERSITIES PRESS INDIA PRIVATE LIMIT

Invoice No. •

9902-000028

Invoice Date •

24/02/2020

POS ⓘ •

36-Telangana

Total Invoice Value (₹) •

₹2,654.00

Supply Type

Intra-State

☐ Supply attract Reverse Charge

If supplier is providing Services under RCM

Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax		
		Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹)
0%				
7.5%				
12%				
18%	₹2,250.00	₹202.50	₹202.50	
28%				

Taxable value against Rate of Tax

Table 5 – B2CL Invoices

B2C(Large) Invoices- Details

Inter-State Invoice > Rs 2.5 Lakhs to be reported at invoice level

• Indicates Mandatory Fields

☐ Supplies covered under section 7 of IGST Act

POS ⓘ •

Select

Invoice No. •

Invoice Date •

DD/MM/YYYY



Supply Type

Inter-State

Total Invoice Value (₹) •

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Taxable value against Rate of Tax

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

Exports- Add Details

Invoice Level reporting for Exports

Exports without Payment – Bond/LUT
Exports with Payment

Invoice No. *

Invoice Date *

DD/MM/YYYY



Port Code *

Shipping Bill No./Bill of Export No. *

Shipping Bill Date/Bill of Export Date *



Total Invoice Value (₹) *

Supply Type *

Inter-State

GST Payment *

With Payment of Tax

SB details may be added in Table 9A if not available at the time of export

Invoice Number, Invoice Date, Port Code,
Shipping Bill No, SB Date, Total Invoice Value,
Supply Type, Export With or without Payment

Rate	Taxable Value (₹) *	Amount of Tax	
		Integrated Tax (₹) *	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>

Taxable value against Rate of Tax even for Exports without payment of Tax

Table 7 – B2CS (B2CSsmall)

B2CS- Add Details


B2C – Intra State – Any Value (even > 2.5 lakhs per invoice)
B2CS – Inter State – State-wise & Rate-wise

- Indicates Mandatory Fields

POS ⓘ	Taxable value ⓘ	Supply Type
<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>

On Selection of POS – System Selects Supply Type – Intra or Inter

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Rate 

Example – Supplier registered in West Bengal

Sales for West Bengal – Rate-wise Line Item (Invoice value immaterial)

Sales to Maharashtra – All 5% separate/ All 12% Separate

[BACK](#)

SAVE

Table 8 – NIL rated, Exempted and Non GSTSupplies

Dashboard
Returns
GSTR-1
NIL-RATED

English

8A, 8B, 8C, 8D - Nil Rated Supplies

Consolidated Reporting (Net of Debit and Credit Notes)
Intra State Registered
Intra State Unregistered
Inter State Registered
Inter State Unregistered

Item Details

Description	Nil Rated Supplies (₹)	Exempted(Other than Nil rated/non-GST supply) (₹)	Non-GST Supplies (₹)
Intra-state supplies to registered person	₹0.00	₹0.00	₹0.00
Intra-state supplies to unregistered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to registered person	₹0.00	₹0.00	₹0.00
Inter-state supplies to unregistered person	₹0.00	₹0.00	₹0.00

BACK
SAVE

Credit/Debit Notes – Delinking with Invoice Numbers

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

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

Credit/Debit Notes – Delinking with Invoice Numbers

- 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
 - (iii) 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

Credit/Debit Notes – Delinking with Invoice Numbers

Screenshot of Earlier Reporting Requirement in GSTR 1 -

Credit/Debit Notes (Registered)- Add Note

Note: Please provide Original Invoice no. & date against which the Credit/Debit note is declared in the respective fields

* Indicates Mandatory Fields

Receiver GSTIN/UIN*	Receiver Name	Debit/Credit Note No.*
<input type="text"/>	<input type="text"/>	<input type="text"/>
Debit/Credit Note Date*	Original Invoice Number*	Original Invoice Date*
<input type="text" value="DD/MM/YYYY"/> 	<input type="text"/>	<input type="text" value="DD/MM/YYYY"/> 
Note Type*	Note Value*	Supply Type*
<input type="text" value="Select"/> ▼	<input type="text"/>	<input type="text" value="Inter-State"/> ▼

Credit/Debit Notes – Delinking with Invoice Numbers

Credit/Debit Notes (Registered)- Add Note

• Indicates Mandatory Fields

☐ Deemed Exports☐ SEZ Supplies with payment☐ SEZ Supplies without payment

☐ Supply attract Reverse Charge☐ Intra-State Supplies attracting IGST

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Receiver GSTIN/UIN •

Receiver Name

Debit/Credit Note No. •

Debit/Credit Note Date •

Note Type •

Note Value (₹) •

POS ⓘ •

Supply Type

Table 9 – Amendments

☐ Deemed Exports
 ☒ SEZ Supplies with payment
 ☐ SEZ Supplies without payment

☐ Supplies covered under section 7 of IGST Act

Receiver GSTIN/UIN*
 36AAOFT2399D1ZS

Receiver Name*
 TAXMARVEL CONSULTING SERVICES LLP

Revised/Original Invoice No.
 9902-000027

Revised/Original Invoice Date*
 24/02/2020

Revised Invoice No.*
 DD/MM/YYYY

Revised Date*
 DD/MM/YYYY

POS ⓘ*
 36-Telangana

Total Invoice Value (₹)*
 ₹1,770.00

Supply Type
 Intra-State

☐ Supply attract Reverse Charge

☐ Is the supply eligible to be taxed at a differential percentage as notified by the Government?

Item Details

Rate (%)	Taxable Value (₹)*	Amount of Tax		
		Central Tax (₹)*	State/UT Tax (₹)*	CESS (₹)
0%				
0.1%				

B2B Amendment Category
GSTIN, POS, Invoice No,
Invoice Date, Taxable Value,
Invoice value, Tax Rate

Dashboard Returns: GSTR-1 B2CLA
 English

Amended B2C(Large) Invoices- Summary

Uploaded by Taxpayer

There are no invoices to be displayed.

Indicates Mandatory Fields

Financial Year*
 2019-20

Invoice No.*
 Enter Invoice No

BACK

AMEND INVOICE

B2CL Amendment Category
POS, Invoice No, Invoice Date,
Taxable Value, Invoice value,
Tax Rate

Table 9A – Amendments

Dashboard
Returns
GSTR-1
EXPA
English

Exports- Add Details

Indicates Mandatory Fields

Original Invoice

50215-316

Original Date

18/02/2020

Revised/Original Invoice Date.

DD/MM/YYYY

Port Code

Shipping Bill Date/Bill of Export Date

Total Invoice Value (₹)

₹346.00

GST Payment

Without Payment of Tax

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item Details

Rate	Taxable Value (₹)	Amount of Tax	
		Integrated Tax (₹)	CESS (₹)
0%			
0.1%			

Export Amendment Category
Invoice Number, Invoice Date,
Port Code, Shipping Bill No, SB
Date, Total Invoice Value,
Export With or without
Payment

Table 11 – Advances

Dashboard Returns GSTR-1 Tax Liability (Advances Received) English

Tax Liability (Advance Received) - Add Details

Note: Declare here the tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period.

Indicates Mandatory Fields

POS ^{*} Supply Type

37-Andhra Pradesh Inter-State

☐ Is the supply eligible to be taxed at as notified by the Government?

Advance Received

Details of Gross Advance and Tax paid to be reported (advances against which invoices are not issued during the month)

Item Details

Rate (%)	Gross Advance Received (excluding tax) (₹) [*]	Amount of Tax	
		Integrated Tax (₹) [*]	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Tax already paid on invoices issued in the current period - Add Details

Note: Declare the amount of advance for which tax has already been paid receipt of consideration in an earlier period and invoices issued in the current period for the supplies

Indicates Mandatory Fields

POS ^{*} Supply Type

12-Arunachal Pradesh Inter-State

☐ Is the supply eligible to be taxed at as notified by the Government?

Advance Adjustment

Details of Adjustment of Advance received earlier against invoice issued during the month

Item Details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹) [*]	Amount of Tax	
		Integrated Tax (₹) [*]	CESS (₹)
0%			
0.1%			
0.25%			
1%			

Table 11 – Amendment - Advances

Dashboard Returns GSTR-1 Amended Tax Liability (Advances Received) English

Amended Tax Liability (Advance Received) - Summary

There are no invoices to be displayed.

* Indicates Mandatory Fields

Financial Year* Return Filing Period* POS*

2019-20 June 37-Andhra Pradesh

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

BACK ADD POS

Dashboard Returns GSTR-1 Amendment of Adjustment of Advances English

Amendment of Adjustment of Advances - Summary

* Indicates Mandatory Fields

Financial Year* Return Filing Period* POS*

2019-20 March Select

☐ Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

BACK AMEND INVOICE

Amendment to Advance Received/ Adjusted
POS Change, tax rate Change, Adjustment details change

Table 12 – HSN Summary of Outward Supplies

[Dashboard](#) > [Returns](#) > [GSTR-1](#) > [HSN](#)English

HSN-wise summary of outward supplies

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

Note: Please provide either HSN or description of the supplies. Both the fields cannot be left blank. Same HSN and UQC cannot be declared twice.

HSN	Description	UQC
<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>
Total Quantity	Total Value (₹)	Total Taxable Value (₹)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)
<input type="text"/>	<input type="text"/>	<input type="text"/>
CESS (₹)		
<input type="text"/>		

**HSN Code (2/4/8 Digit) SAC (6 Digit) –
Unit, Quantity, Total Value, Tax and Taxable Value
Match these details with total supplies (taxable and exempted)**

Table 13 – Document Summary

Dashboard Returns GSTR-1 Documents Issued English

Documents issued during the tax period

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No.	Total number	Cancelled	Net issued	Action
	From To				
<div> Details of Documents issued during the month – Opening, Issued, Cancelled, Closing and net issued) You may add multiple rows </div>					

ADD DOCUMENT

2. Invoices for inward supply from unregistered person

No.	Sr. No.	Total number	Cancelled	Net issued	Action
	From To				
There are no documents to be displayed.					

ADD DOCUMENT

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 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.

[BACK](#) [SUBMIT](#) [FILE 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)

Details of outward supplies of goods or services GSTR1	Auto Drafted details (For view only) GSTR2A	Monthly Return GSTR3B
Status- Filed		Status- Filed
VIEW GSTR1 DOWNLOAD	VIEW DOWNLOAD	VIEW GSTR3B DOWNLOAD

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 GSTR2A

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

GENERATE EXCEL 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 ⓘ 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

Taxable inward supplies received from registered persons

GSTIN of supplier	Trade/Legal name of the Supplier	Invoice details				Place of supply
		Invoice number	Invoice type	Invoice Date	Invoice Value (₹)	
10AAACK4409J1ZZ	KOTAK MAHINDRA BANKB000000284871264		R	05-03-2020	16.52	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANK000000284871264-To		R	05-03-2020	16.52	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANKB000000284882443		R	05-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANK000000284882443-To		R	05-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANKB000000286593636		R	25-03-2020	9.44	Bihar
10AAACK4409J1ZZ	KOTAK MAHINDRA BANK000000286593636-To		R	25-03-2020	9.44	Bihar

Supply Attract Reverse Charge	Rate (%)	Taxable Value (₹)	Tax Amount				Counter Party Return status
			Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	
Y	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

Introduction of ITC Statement - Form GSTR-2B

- 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 ⑦ Returns Dashboard ⑦ Select Return period ⑦ 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.

Introduction of ITC Statement - Form GSTR-2B

- **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.

Introduction of ITC Statement - Form GSTR-2B

Details of outward supplies of goods
or services

GSTR1

Status- **Filed**

VIEW GSTR1

DOWNLOAD

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

Introduction of ITC Statement - Form GSTR-2B

[Dashboard](#) > [Returns](#) > [GSTR-2B](#)

English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- [REDACTED]

Legal Name - [REDACTED] PRIVATE
LIMITED

Trade Name - [REDACTED] PRIVATE
LIMITED

Financial Year - 2020-21

Return Period - September

Generation date -

SUMMARY

ALL TABLES

[View Advisory](#)

FORM GSTR-2B shall be available only after last cutoff date i.e 11/10/2020

Introduction of ITC Statement - Form GSTR-2B

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- 36AAACO2722Q1Z7

Financial Year - 2020-21

Legal Name - [REDACTED] PRIVATE LIMITED

Return Period - August

Trade Name - [REDACTED] PRIVATE LIMITED

Generation date - 12/09/2020

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) ⓘ	2,58,017.52	5,02,470.87	5,02,470.87	0.00
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) ⓘ	0.00	3,778.36	3,778.36	0.00
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) ⓘ	45,733.20	5,068.16	5,068.16	0.00

BACK TO DASHBOARD

DOWNLOAD GSTR-2B SUMMARY (PDF)

DOWNLOAD GSTR-2B DETAILS (EXCEL)

Introduction of ITC Statement - Form GSTR-2B

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						
I	All other ITC - Supplies from registered persons ▼	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) ⓘ	0.00	0.00	0.00	0.00
Part B						
I	Others ▼	4(B)(2) ⓘ	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

Introduction of ITC Statement - Form GSTR-2B

Select table to view details ▼

Taxable inward supplies received from registered person - B2B

HELP ?

Supplier wise Details

Document Details

Records Per Page:

10 ▼

Search...



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

