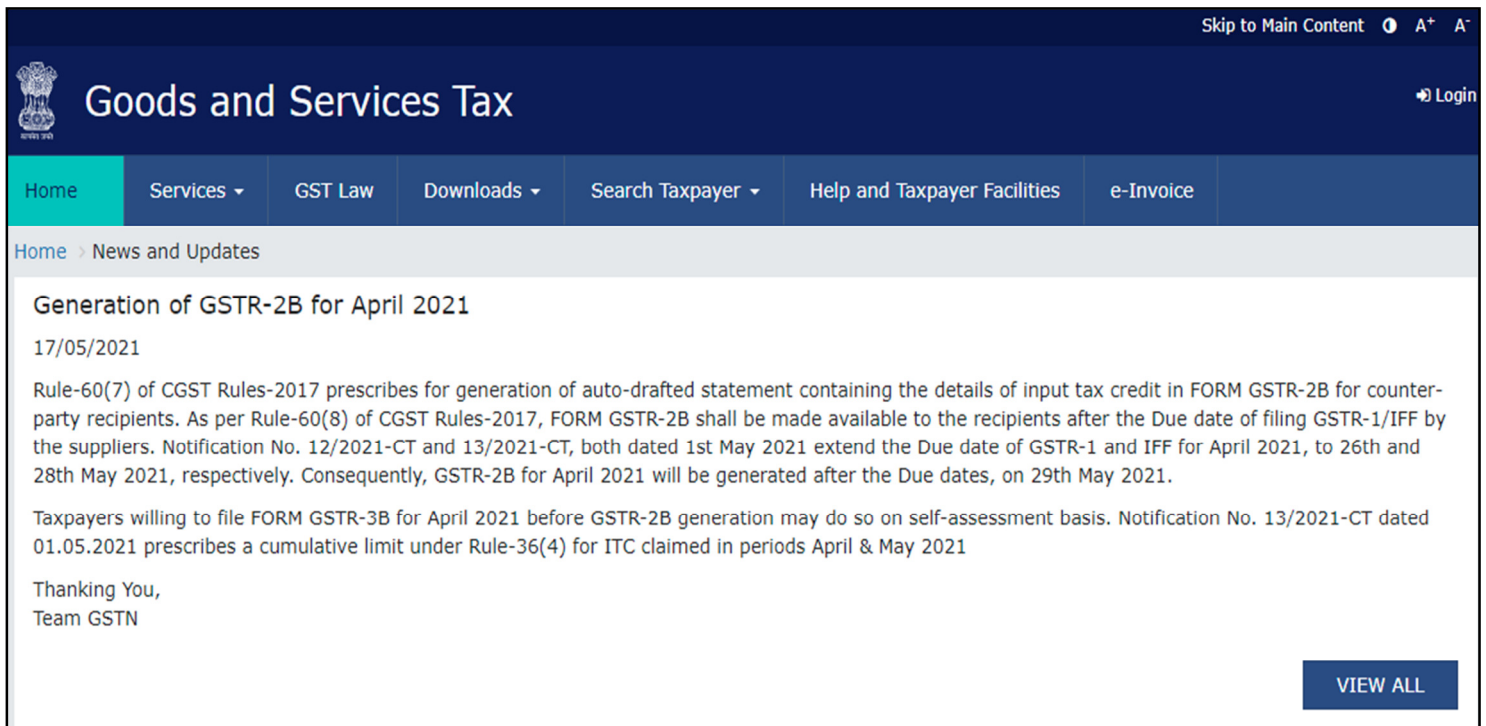


Form GSTR-2B for April 2021 shall be generated on May 29, 2021

GSTR-2B is an auto-drafted ITC statement that will be generated for every registered person on the basis of the information furnished by his suppliers in their respective GSTR-1/IFF, GSTR-5 (non-resident taxable person), and GSTR-6 (input service distributor). The GSTR-2B consists of the Summary statement showing ITC available and non-available for every section, Advisory for every section that clarifies the kind of action that taxpayers must take, Document-wise details such as invoices, credit notes, debit notes, etc. to view and download, Cut-off dates and advisory for generating and using GSTR-2B, and Import of goods and import from SEZ units/developers. The statement will indicate the availability of input tax credit to the registered person against each document filed by his suppliers. The GSTR-2B is a static statement and will be made available for each month on the 14th day of the succeeding month.

The last date of filing Form GSTR-1 for April 2021 has been extended up to May 26, 2021, and IFF up to May 28, 2021, so the **Form GSTR-2B for April 2021 shall be generated on May 29, 2021**: GSTN Notified



The screenshot shows the top navigation bar of the Goods and Services Tax portal. The header includes the GST logo, the text "Goods and Services Tax", and a "Login" button. Below the header is a menu with items: Home, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. The main content area displays a notification titled "Generation of GSTR-2B for April 2021" dated 17/05/2021. The notification text explains that Rule-60(7) of CGST Rules-2017 prescribes the generation of auto-drafted statements containing input tax credit details. It notes that the due date for filing GSTR-1/IFF for April 2021 has been extended to 26th and 28th May 2021, and consequently, GSTR-2B for April 2021 will be generated on 29th May 2021. It also mentions that taxpayers can file GSTR-3B on a self-assessment basis before GSTR-2B generation, with a cumulative limit under Rule-36(4) for ITC claimed in April and May 2021. The notification concludes with "Thanking You, Team GSTN". A "VIEW ALL" button is located at the bottom right of the notification area.

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Generation of GSTR-2B for April 2021

17/05/2021

Rule-60(7) of CGST Rules-2017 prescribes for generation of auto-drafted statement containing the details of input tax credit in FORM GSTR-2B for counterparty recipients. As per Rule-60(8) of CGST Rules-2017, FORM GSTR-2B shall be made available to the recipients after the Due date of filing GSTR-1/IFF by the suppliers. Notification No. 12/2021-CT and 13/2021-CT, both dated 1st May 2021 extend the Due date of GSTR-1 and IFF for April 2021, to 26th and 28th May 2021, respectively. Consequently, GSTR-2B for April 2021 will be generated after the Due dates, on 29th May 2021.

Taxpayers willing to file FORM GSTR-3B for April 2021 before GSTR-2B generation may do so on self-assessment basis. Notification No. 13/2021-CT dated 01.05.2021 prescribes a cumulative limit under Rule-36(4) for ITC claimed in periods April & May 2021.

Thanking You,
Team GSTN

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