

GSTR-2B enabled by GSTN

GSTR-2B available from the
month of July 2020



New features in GSTR-2B

Static GSTR-2B

- Static statement and available once a month
- Freezing of data on the 12th of the month succeeding the month
- Say, for the month of Jul-20, the data of GSTR-2B will freeze on 12.08.2020.



Instant download

- GSTR-2B can be downloaded instantly without any request



ITC of import of goods

From ICEGATE, GSTN will get the data of

- Import of goods,
- Import from SEZ and will be auto populated in GSTR 2B

Data of Available and Non-available ITC

Non-available ITC includes

- Location of Supplier and POS belongs to same state while recipient is in another state
- Ineligible ITC due to S. 16(4) i.e. time-limit of ITC upto September of next FY.

GSTR-2B vs GSTR-2A

Scenario	Invoice Date	Reporting in GSTR-1 for the month of	Date of filing of GSTR-1	Auto-population in the month of GSTR-2A	GSTR-2B
A	01-01-2021	Jan-2021	11-02-2021	Jan-2021	Jan-2021
B	01-01-2021	March-2021	11-04-2021	March-2021	March-2021
C	01-01-2021	Jan-2021	11-04-2021	Jan-2021	March-2021

Late filing of return by supplier will auto-populate ITC in the delayed month. This is due to static nature of GSTR-2B wherein data freezes on 12th of the following month.

- GSTR 2B will have a summary sheet, eligible input, ineligible input.
- Indication of ITC as non-available: -
 - i. Invoice or debit note for supply where the recipient is not entitled to ITC as S. 16(4) of the CGST Act.
 - ii. Invoice or debit note where the Supplier and POS are in the same State while recipient is in another State.
- GSTR 2B will have tables which can be directly linked to GSTR 3B

Auto-population of GSTR-3B

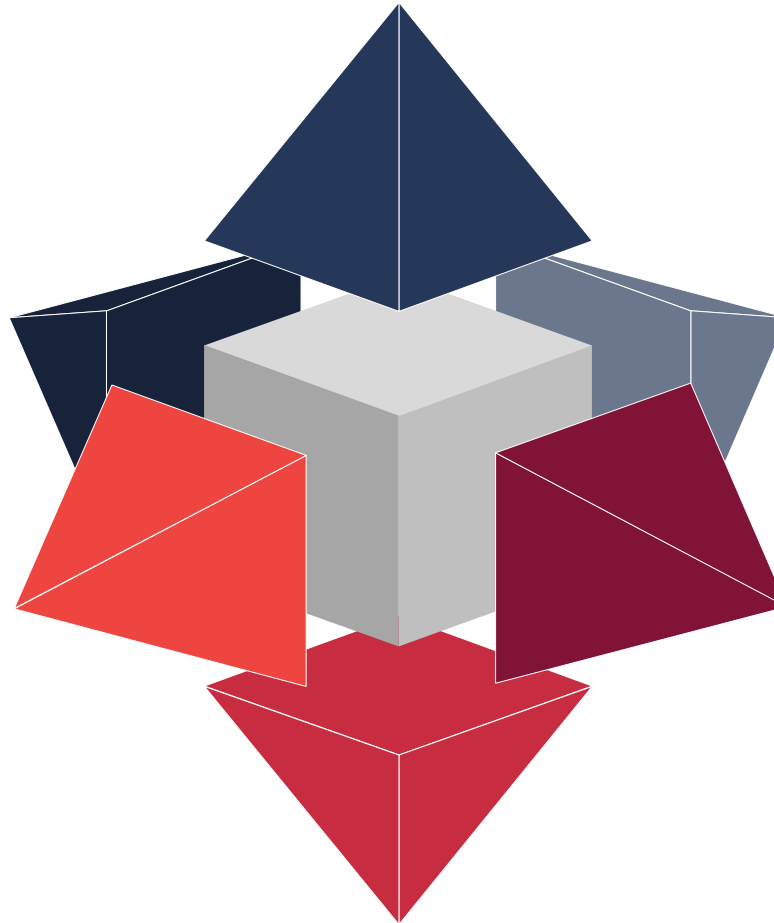
Auto-population of Table 4 of GSTR-3B based on GSTR-2B data

Documents covered

It covers documents filed b/w filing date of GSTR-1 for

- previous month to
- current month

Say, GSTR-2B of Jul-20 covers documents filed by suppliers from 00:00 hours on 12-07-20 to 23:59 hours on 11-08-20.



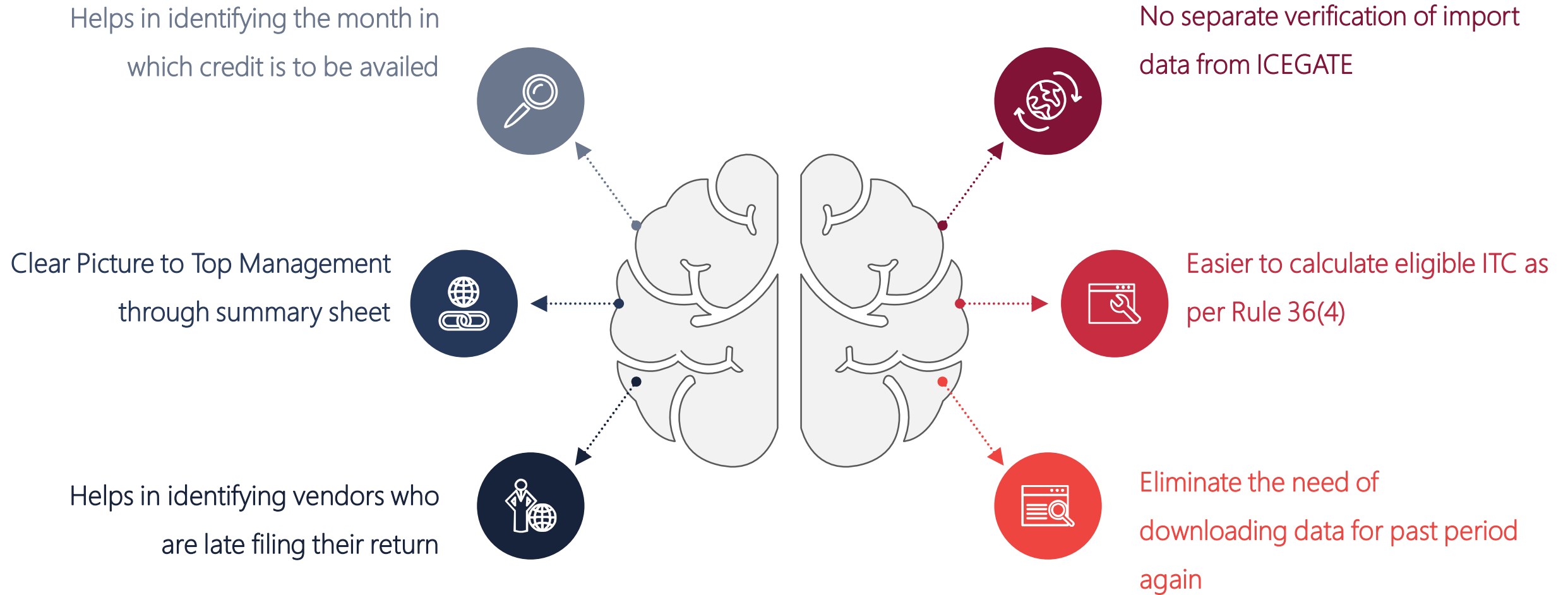
Data of GSTR-1,5 & 6

Documents uploaded by supplier in filed GSTR-1, 5 & 6 will be reflected in GSTR-2B

Import of goods

Data of import of goods available on real-time basis.

Advantages of GSTR 2B



GSTR-2B – Table 3A

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)	11,25,472.73	67,517.95	67,517.95	0.00	If this is positive , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices		11,25,472.73	67,517.95	67,517.95	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	If this is positive , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4A(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	If this is positive , credit may be availed under Table 4(A)(1) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	

GSTR-2B – Table 3B

Part B ITC Reversal - Credit should be reversed in relevant headings in GSTR-3B							
I	Others	4(B)(2)	6,120.00	351.69	351.69	0.00	If this is positive , Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this is negative , then credit may be reclaimed subject to reversal of the same on an earlier instance.
Details	B2B - Credit Notes		6,120.00	351.69	351.69	0.00	
	B2B - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)		0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)		0.00	0.00	0.00	0.00	
	ISD - Credit notes		0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

GSTR-2B – Table 4A

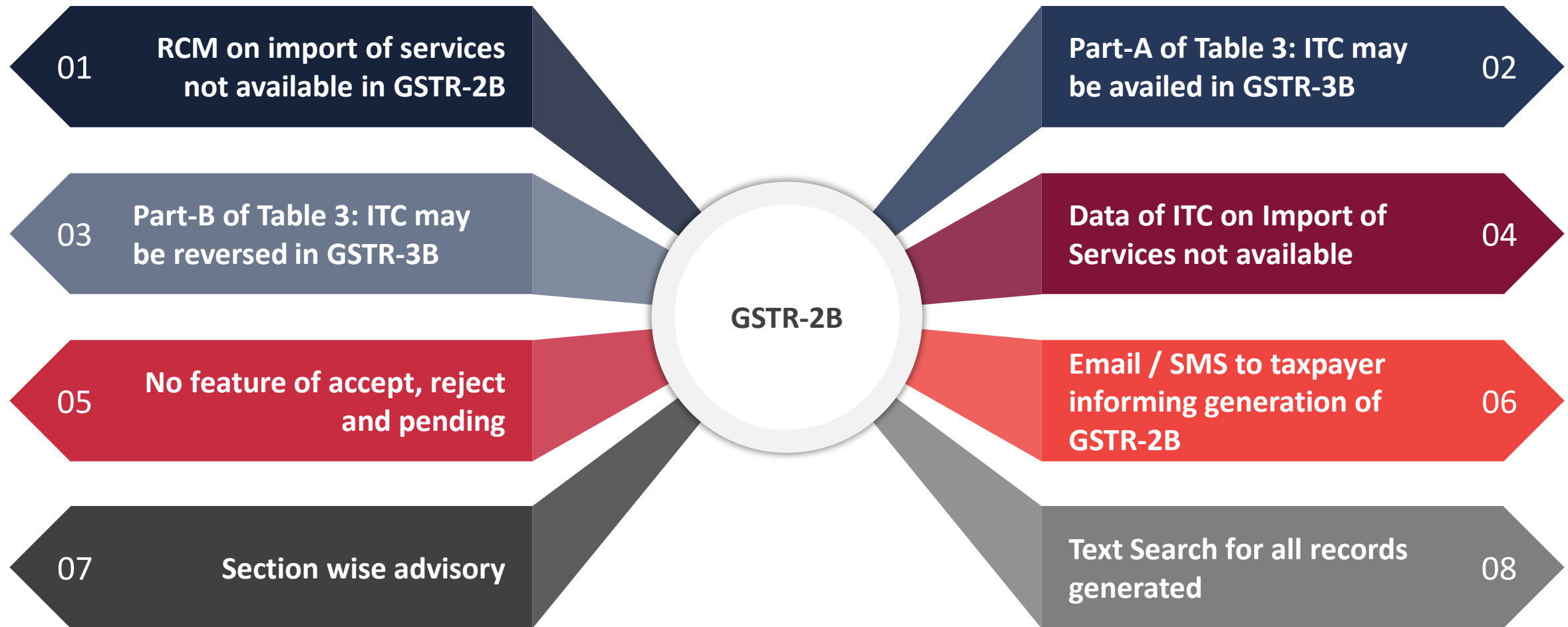
4. ITC Not Available Summary

(Amount in ₹ for all tables)

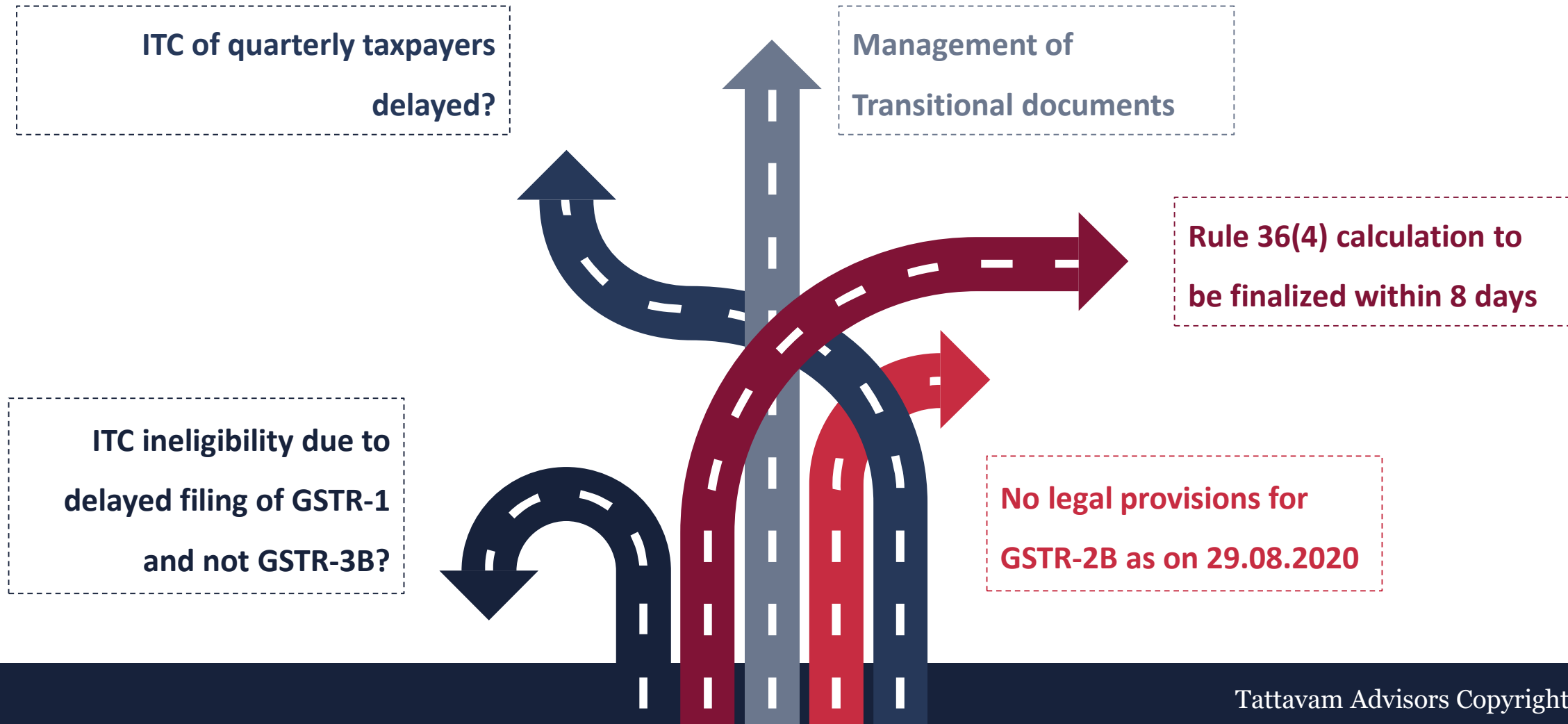
S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	NA	0.00	0.00	0.00	0.00	Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	NA	0.00	0.00	0.00	0.00	Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		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	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

GSTR-2B – Table 4B

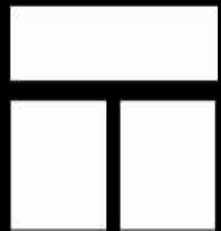
Part B ITC Reversal							
I	Others	4(B)(2)	0.00	0.00	0.00	0.00	Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Credit Notes		0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)		0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)		0.00	0.00	0.00	0.00	
	ISD - Credit notes		0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	



Areas to look for



THANK YOU



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