

Document-wise Download Facility of Table -8A of GSTR-9

8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto	<Auto	<Auto>	<Auto

While filing GSTR-9 of F.Y. 2017-18, one of the issues faced by the taxpayers was non-availability of detailed invoice-wise information of auto-populated information in Table 8A of GSTR-9 in respect of Details of Invoices appearing in GSTR-2A of the taxpayers. The ITC amount appearing in GSTR-2A downloaded as per authorized GSP/ASP or directly from GST Portal was not matching with ITC amount auto-populated in Table 8A of GSTR-9 for reasons known to GSTN only.

Now a very welcome facility has been provided to the taxpayers to download document wise details of Table 8A of Form GSTR-9, from GST portal in Excel format by using a new option of '**Document wise Details of Table 8A**' given on the GSTR-9 dashboard, from Financial Year 2018-19 onwards. **This is not available for F.Y. 2017-18.**

The new document is basically a filtered version of GSTR-2A document after excluding certain transactions from ITC claim for various reasons. It will contains B2B Invoices, Credit Notes, Debit Notes alongwith their amendments, if any.

Key Points**1. New/Improved Components in Table 8A in addition to GSTR-2A**

Particulars	Description
GSTR-2A Period	The period in which the document features in your GSTR-2A.
Invoice type	Invoice type can be derived based on the following types: R- Regular (Other than SEZ supplies and Deemed exports supplies) SEZWP- SEZ supplies with payment of tax SEZWOP- SEZ supplies without payment of tax DE- Deemed exports
E-commerce GSTIN	If your purchases are through E-commerce operator then E-commerce operator GSTIN will be displayed.

Counterparty GSTR-1 Filing Date (DD/MM/YYYY)	This field shall capture GSTR-1 tax period in which the invoice has been uploaded ; filing date (DD/MM/YYYY)
ITC available	This field capture the status of invoice on being considered for table 8A
Reason for Non accounting*	This field captures the reason for non-accounting

2. Possible reasons for non-accounting of ITC in Table 8A which although appears in GSTR-2A

Reason	Details of the reason
Reverse charge document	When the supplier has filed the document in GSTR-1 indicated the supply as reverse charge.
POS lies in supplier's State	When the supplier's State code and POS lies in the same State, but recipient's State is different.
GSTIN is amended	When the supplier has amended the GSTIN, Credit shall be available to amended GSTIN only.
Taxpayer opted for composition scheme	When the document date is during the period when supplier was under the composition scheme.
Invoice date is after supplier's cancellation date	When the document date is after the effective date of cancellation of supplier.

3. Cut-off date for considering ITC as 31st October 2019

Whereas GSTR-2A is a dynamic document and keep updating as and when GSTR-1 is filed by the suppliers even if filed belatedly. However, for considering ITC in Table 8A, the system will consider cut-off date as 31st October 2019 i.e. any invoice uploaded in GSTR-1 filed after 31st October 2019 for F.Y. 2018-19 will not be considered.

4. ITC not auto-populated if GSTR-1 only uploaded but not filed

Since, the criteria for Table 8A is filing of GSTR-1, any invoices which are uploaded and status showing in GSTR-2A as 'Not Yet Filed' i.e. GSTR-1 has not been filed yet and details have only been uploaded on the GST Portal will not be considered in Table 8A calculation.

5. Issues

Yet another data, yet another reconciliation, yet another mismatch. Earlier, since no details were available about the amount appearing in Table 8A, there was nothing much which assessee could do, but with introducing new document for Table 8A of GSTR-9, the Government has passed the ball to assessee's court to play with and will give rise to one more manual reconciliation exercise to be done by the taxpayers which further trims down the total amount of ITC appearing in GSTR-2A. It is now for software vendors to provide a facility to reconcile GSTR-2A with Table 8A of GSTR-2A.

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