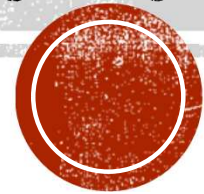


ANALYSIS OF GSTR 2B AND ITS PRACTICAL IMPLICATIONS

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TOPICS

Background of
GSTR 2B

Basic
understanding of
GSTR 2B

Key features of
GSTR 2B

Advantages of
GSTR 2B

GSTR 2A vs.
GSTR 2B

Detailed
understanding of
each table of
GSTR 2B

Food for thoughts



BACKGROUND-GSTR 2B

- GST Council, in its 39th Meeting held on March 14, 2020, recommended linking the data available in GSTN viz. linking outward supply data in Form GSTR-1 and Form GSTR-3B and Input Tax Credit ('ITC') data between Form GSTR-2A and Form GSTR-3B.
- It was also stated that the present return system (GSTR-1, GSTR-2A & GSTR-3B) will be continued until September 2020.
- The Government has issued Press Release on August 29, 2020, and introduced Form GSTR-2B which indicates ITC available to taxpayer for relevant tax period.



WHAT IS GSTR 2B?

- GSTR-2B is an auto-drafted Input Tax Credit (ITC) statement generated for every recipient(other than composition dealer), on the basis of the information furnished by their suppliers, in their respective
 - Form GSTR-1 (Outward Supply details) &
 - Form GSTR 5 (Non Resident Taxable Person return) &
 - Form GSTR-6 filed by Input Service Distributor.
- It is a static statement and will be made available for each month, on 12th day of the succeeding month i.e. for the month of August 2020 the statement will be generated on 12th September.



WHAT IS GSTR 2B?

- It consists of all documents filed by suppliers/ISD in their Form GSTR-1, 5 & 6 between 00:00 hours on 12th day of preceding month to 23:59 hours, on 11th day of current month. Thus, statement generated on 12th of September will contain data from 00:00 hours of 12th August to 23:59 hours of 11th September
- The details filed in GSTR-1 & 5 (by supplier) & GSTR-6 (by ISD) would reflect in the next open GSTR-2B of the recipient irrespective of supplier's/ISD's date of filing.
 - ✓ If a supplier files a document INV-1 dt. 15.08.2020 on 11th September, it will get reflected in GSTR-2B of August (generated on 12th September).
 - ✓ If the document is filed on 12th September, 2020 the document will be reflected in GSTR-2B of September (generated on 12th October).
- Instances where the return due date is later than the date of generation of GSTR 2B, it is advised to avail ITC on a self- assessment basis.

Prepared by Advocate Samir I Siddhapuria Mob:-9898057711



WHY GSTR 2B?

- The insertion of GSTR-2B on the GSTN portal is for assisting the taxpayers in reconciling and matching the Input Tax Credit periodically.
- Taxpayers can now reconcile data generated in Form GSTR-2B, with their own records and books of accounts.
- By this reconciliation, taxpayer have to ensure while filing of GSTR 3B that;
 - ✓ No credit is taken twice,
 - ✓ Credit is reversed as per law &
 - ✓ Tax on reverse charge basis is paid correctly.



HOW TO DOWNLOAD GSTR 2B

Login to GST
Portal

Go to Returns
Dashboard

Select Return period

Click on Form GSTR-2B





Goods and Services Tax

MxWeb Infotech80
24AAFCK2304M1ZP



Dashboard

Services

GST Law

Downloads

Search Taxpayer

Help and Taxpayer Facilities

E-Invoice

Registration

Ledgers

Returns

Payments

User Services

Refunds

e-Way Bill System

Returns Dashboard

Track Return Status

ITC Forms

TDS and TCS credit received

View Filed Returns

Transition Forms

Annual Return

Tax liabilities and ITC comparison

16

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD >

CREATE CHALLAN >

VIEW NOTICE(S) AND ORDER(S) >

ANNUAL RETURN >

Else Go to >>

CONTINUE TO DASHBOARD >

Quick Links

Check Cash Balance

Liability ledger

Credit ledger



File Returns

GSTR-2A can now be downloaded in excel/CSV forr

Indicates Mandatory Fields

Financial Year *

2020-21

Return Filing Period *

May

SEARCH

Details of outward supplies of goods or services GSTR1

Status- **Filed**

VIEW GSTR1

DOWNLOAD

Details of auto drafted supplies GSTR1A

Due Date - **31/08/2020**

PREPARE ONLINE

PREPARE OFFLINE

Table 6A of FORM GSTR1

PREPARE ONLINE

PREPARE OFFLINE

Inward supplies received by taxpayer (For taking action) GSTR2

Due Date - **31/08/2020**

PREPARE ONLINE

PREPARE OFFLINE

Auto Drafted details (For view only) GSTR2A

VIEW

DOWNLOAD

Auto - drafted ITC Statement GSTR2B

VIEW

DOWNLOAD

Monthly Return GSTR3

Due Date - **31/08/2020**

GENERATE GSTR3

Monthly Return GSTR3B

Status- **Filed**

VIEW GSTR3B

DOWNLOAD

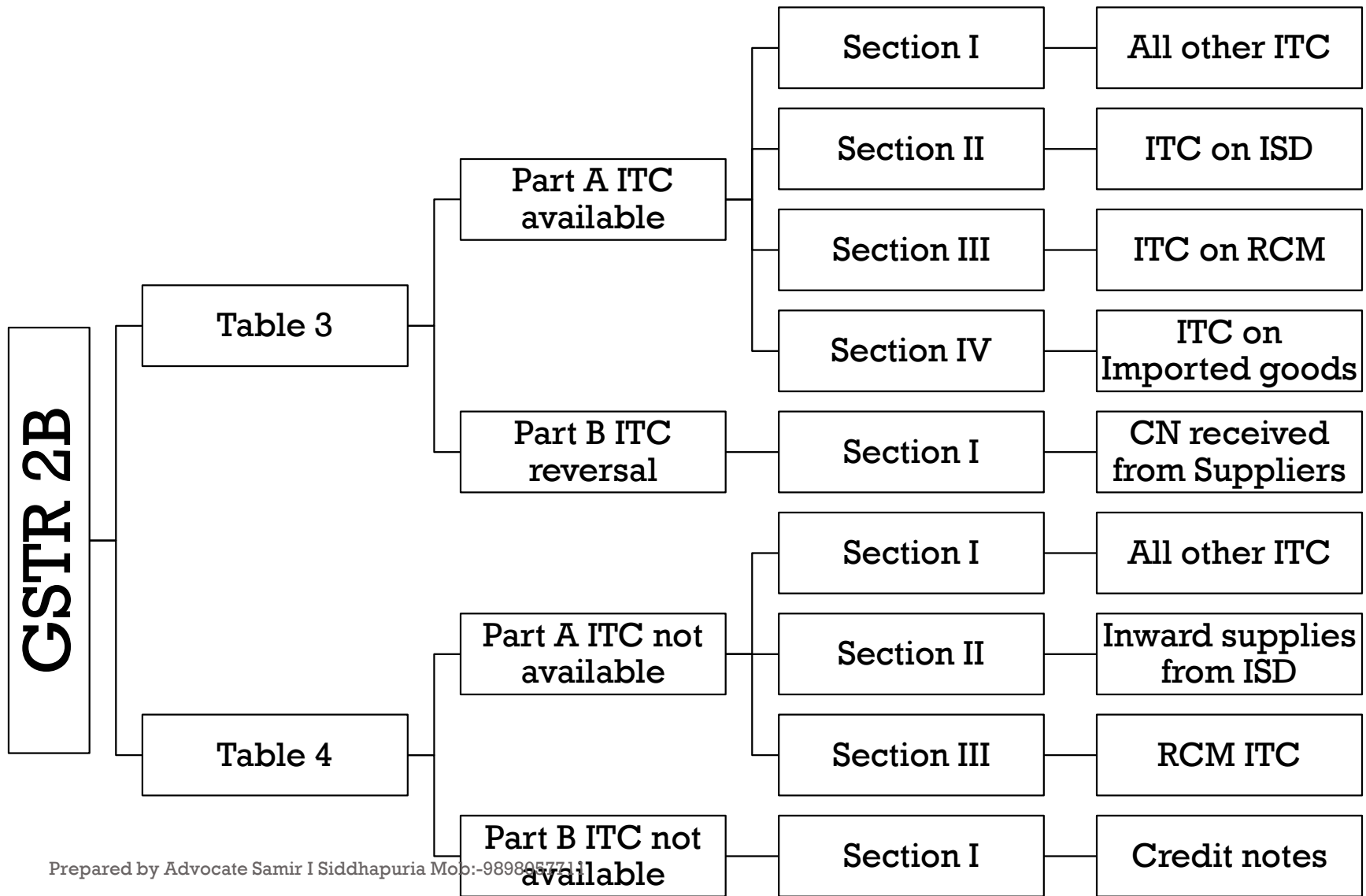
Comparison of liability declared and ITC claimed

VIEW

CONTENTS OF GSTR 2B

- Summary statement showing ITC available and non-available for every section.
- Advisory for every section that clarifies the kind of action that taxpayer must take in GSTR-3B.
- 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.
- Input tax credit on Import of goods and import from SEZ units/developers (available from GSTR 2B of August 2020 onwards).





WHAT DETAILS ARE AVAILABLE IN PART A?

- The PART-A of ITC Available contains details of inward supplies (invoices, debit notes and amendments related to invoices and debit notes) and import of goods received from suppliers, in the following manner:
 - All Other ITC – Supplies from registered persons
 - B2B – Invoices
 - B2B – Debit notes
 - B2B – Invoices (Amendment)
 - B2B – Debit Notes (Amendment)
 - Inward Supplies from Input Service Distributor/ISD
 - ISD – Invoices
 - ISD – Invoices (Amendment)
 - Inward Supplies liable for reverse charge
 - B2B – Invoices
 - B2B – Debit notes
 - B2B – Invoices (Amendment)
 - B2B – Debit Notes (Amendment)
 - Import of Goods
 - IMPG – Import of goods from overseas
 - IMPG (Amendment)
 - IMPGSEZ – Import of goods from SEZ
 - IMPGSEZ (Amendment)



DETAILED UNDERSTANDING PART A GSTR2B

Sr No	Table	Particulars	GSTR 3B	Remarks
1	Section I	Invoice and DN including amendment filed by supplier in form GSTR 1 & 5	4(A)(5)	1.Negative value to be report in 4(B)(2) due to amendment 2.RCM not covered
2	Section II	ISD invoices including amendment	4(A)(4)	Negative value to be report in 4(B)(2) due to amendment
3	Section III	RCM liability from RP suppliers	3.1(d) & 4(A)(3)	Not covered RCM on Importation of service and RCM On URP
4	Section IV	IGST on importation of goods and SEZ based on BE including amendment	4(A)(1)	1.Available after august 2020 2. Import through courier not covered 3.Difference between bill of entry date and ICEGATE refence date not provided



WHAT DETAILS ARE AVAILABLE IN PART B ITC AVAILABLE?

- The PART-B of ITC Reversal contains details of credit notes and amendments thereof issued by the suppliers or ISD, in the following manner:
 - B2B – Credit Notes
 - B2B – Credit notes (Amendment)
 - B2B – Credit Notes (Reverse charge)
 - B2B – Credit notes (Reverse charge) (Amendment)
 - ISD – Credit notes
 - ISD Amendment – Credit notes

Sr No	Table	Particulars	GSTR 3B	Remarks
5	Section I	CN received including amendment by GSTR 1,5 & 6	4(B)(2)	Negative value- reclaim with subject to reversal made earlier



WHAT IS NOT AVAILABLE ITC IN GSTR 2B?

- “ITC Not available” in Table 4, Part A covers the following scenarios only: –
 - I. **Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.**
 - II. **Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.**
- However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system.
- Taxpayers, are advised to self-assess and reverse such credit in their FORM GSTR-3B.



EXAMPLE OF ITC AVAILABLE AS PER SEC.16(4)

Sr No	Invoice Date	Reported in GSTR 1 for the month	Date of filing of GSTR 1	GSTR 2B	ITC available or not as per GSTR 2B
1	22-08-2020	Aug-20	11-09-2020	Aug-20	ITC available
2	22-08-2020	Aug-20	11-10-2020	Sep-20	ITC available
3	15-12-2019	Sep-20	11-10-2020	Sep-20	ITC available
4	15-12-2019	Sep-20	20-10-2020	Oct-20	???
5	15-12-2019	Sep-20	12-11-2020	Nov-20	ITC not available

Proviso to Sec 37(3) & Sec.39(9) speaks that rectification in GSTR 1 is permissible till filing of September Return or annual return. Sec.16(4) also speaks that ITC for previous FY can be taken before filing of annual return or September return of the said FY. However, **GSTR 2B shows the same in ITC NOT AVAILABLE.**



EXAMPLE OF ITC AVAILABLE ON THE BASIS OF POS

Sr No	Supplier location	Place of supply	Recipient GSTIN	Tax Charged	ITC available or not
1	Gujarat	Gujarat	Gujarat	CGST & SGST	ITC available
2	Gujarat	Gujarat	MP	CGST & SGST	ITC not available
3	Gujarat	MP	MP	IGST	ITC available
4	Gujarat	MP	Gujarat	IGST	ITC available



WHAT DETAILS ARE AVAILABLE IN PART A OF ITC NOT AVAILABLE?

- The PART-A of ITC Not Available contains details of inward supplies (invoices, debit notes and amendments related to invoices and debit notes) received from suppliers, in the following manner:
 1. All Other ITC – Supplies from registered persons
 - B2B – Invoices
 - B2B – Debit notes
 - B2B – Invoices (Amendment)
 - B2B – Debit Notes (Amendment)
 2. Inward Supplies from Input Service Distributor/ISD
 - ISD – Invoices
 - ISD – Invoices (Amendment)
 3. Inward Supplies liable for reverse charge
 - B2B – Invoices
 - B2B – Debit notes
 - B2B – Invoices (Amendment)
 - B2B – Debit Notes (Amendment)



WHAT DETAILS ARE AVAILABLE IN PART B OF ITC NOT AVAILABLE?

- The PART-B of ITC Not Available contains details of credit notes and amendments thereof issued by the suppliers or ISD, in the following manner:
 - B2B – Credit Notes
 - B2B – Credit notes (Amendment)
 - B2B – Credit Notes (Reverse charge)
 - B2B – Credit notes (Reverse charge) (Amendment)
 - ISD – Credit notes
 - ISD Amendment – Credit notes



LEGAL VALIDITY OF GSTR 2B

	GSTR 2B is not backed by any provision of GST Act and Rule.
	It is started on trial basis from July 2020.
	GST Council and Portal has inserted the GSTR 2B by using excessive powers.
	To function of the same effectively for subsequent period GST law is required to be amended.



ADVANTAGES OF GSTR 2B

- GSTR 2B summary reports helps to give overview for the month to the taxpayer based on ITC available and not available statement.
- **A clear picture** of ITC to be availed for the period.
- **To comply with rule 36(4) reconciliation of ITC ledger** and invoice details uploaded in GSTR 1 by the supplier
- Find out missing invoice or bill of entry available on ICEGATE and not in records
- Rule 36(4) reconciliation would not be required to be performed on year to date basis every month as the GSTR 2B report is static.
- GSTR 2B data not required to be **downloaded repetitively** like GSTR 2A.
- To identify vendors are compliant or non complaints.



KEY FEATURES OF GSTR 2B

- **Documents in all table exceeds 1000 counts:**
 - ✓ Taxpayers may download the EXCEL/JSON from the GSTR-2B download page, by using the link given in the information message below the summary table.
 - ✓ **The download button will be disabled in view mode in case documents are more than 1000 in all table.**
 - ✓ However, specific document can view if GSTIN number, Invoice Number, and Invoice Date is entered.(in Return Dashboard>Select Tax Period>GSTR 2B View>Summary/ALL Tables).



Auto - drafted ITC Statement

GSTR2B

VIEW

DOWNLOAD

3.2. Click the **GENERATE JSON FILE TO DOWNLOAD** button to generate data in the JSON format to view in Offline Matching Tool or click the **GENERATE EXCEL FILE TO DOWNLOAD** button to generate data in the excel format.

Offline Download for GSTR-2B

Help

FORM GSTR-2B has been generated on the basis of the information furnished by the suppliers in their respective FORMS GSTR-1,5 and 6. It also contains information on imports of goods from the ICEGATE system. It can be downloaded as either JSON file to view in offline tool or can be downloaded as Excel file.

Download data for GSTR-2B

Note: Please refer help section for more details.

GENERATE JSON FILE TO DOWNLOAD

GENERATE EXCEL FILE TO DOWNLOAD

GSTR-2B Summary	Download here
GSTR-2B Details - Part 1	Download here
GSTR-2B Details - Part 2	Download here
GSTR-2B Details - Part 3	Download here
GSTR-2B Details - Part 4	Download here
GSTR-2B Details - Part 5	Download here
GSTR-2B Details - Part 6	Download here
GSTR-2B Details - Part 7	Download here

BACK

4. View GSTR-2B

4.1. In the **Form GSTR-2B** tile, click the **VIEW** button.

Note: If number of documents across all tables of Form GSTR-2B is less than 1000, then you can view the document details directly on GST Portal.

KEY FEATURES OF GSTR 2B

- **Data can be filter by using filter option:**
 - ✓ The filter option available at document wise view option.
 - ✓ It can be used to filter based on the following criteria.
 - ✓ Data can be downloaded after filter also.
 - Invoice/Note/ISD Document date/Bill of entry Date,
 - Note Type: Credit note and Debit note
 - Invoice type/Note Supply type - Regular, Deemed Exports, SEZ Supplies (with or without payment of tax), and Intrastate supplies attracting IGST.
 - ISD Document type
 - Supply attract reverse charge - Yes/ No,
 - GSTR 1/5 filing date,
 - ITC availability - Yes / No,
 - Applicable % of Tax rate .



KEY FEATURES OF GSTR 2B

- **Availability of various types of data:** Summary level data, invoice level data and vendor level data would be available for view on the portal and download in excel too.
- **Viewing documents per page** –Maximum 100 or < 100 documents can be viewed at once by user.
- **Display/Hide column in view mode:** A specific column can be hidden or displayed on the portal which could be helpful for further analysis.
- **Expand/Collapse:**
 1. All sections are in collapse mode by default.
 2. In view mode all sections can expand or collapse.
 3. User can reach to invoice level data after selection option of expanding sections and subsections.
- **Date of filing by supplier:** It is possible with the GSTR 2B that recipient can view the filing date of GSTR 1 filed by the supplier of goods and services or both.



KEY FEATURES OF GSTR 2B

- **Search:**

User can search any documents by using search functionality. Alphanumeric as well as some special character i.e. /, ',., are allowed.

- **GSTR 3B table reference:-**

Summary of each table in view mode as well as downloaded in excel form is giving reference of GSTR 3B table whereby user can identify that ITC can be availed or not particular Invoice

- **View /Download:-**

GSTR 2B can view or download on single click without waiting period of 20 mins



Auto - drafted ITC Statement GSTR2B

[VIEW](#)[DOWNLOAD](#)

4.2. The Form GSTR-2B – AUTO DRAFTED ITC STATEMENT page is displayed. Form GSTR-2B has two tabs as SUMMARY and ALL TABLES.

Dashboard / Returns / GSTR-2B English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN - 24AAFCK2304M1ZP Legal Name - MxWeb Infotech80 Trade Name - GSTN
Financial Year - 2020-21 Return Period - May Generation date - 12/06/2020

[SUMMARY](#) | [ALL TABLES](#) View Advisory

[ITC available](#) | [ITC not available](#)

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	4A(5)	33,320.00	0.00	0.00	150.00
II	Inward Supplies from ISD	4A(4)	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge	3.1(d) 4A(3)	16,225.00	0.00	0.00	85.00
IV	Import of Goods	4A(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	4B(2)	23,195.00	0.00	0.00	180.00

[BACK TO DASHBOARD](#) [DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#) [DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

Prepared by Advocate Samir I Siddhapuria Mob: 9800667711

Cut-off dates considered for GSTR-2B

Supplies from/type	Criteria
Normal taxpayer filing at monthly frequency	All GSTR-1 filed between 12-May-2020 to 11-Jun-2020
Normal taxpayer filing at quarterly frequency	All GSTR-1 filed between 14-May-2020 to 13-Jun-2020
Non Resident Taxpayer	All GSTR-5 filed between 14-May-2020 to 13-Jun-2020
Input service distributor	All GSTR-6 filed between 14-May-2020 to 13-Jun-2020
Import from overseas	NA
Import from SEZ	NA

[Back](#)

[DOWNLOAD ADVISORY](#)

4.4. On click of the hyperlinks provided in the headings column of Form GSTR-2B summary, you can navigate in details in the GSTR-2B table and view pre-filtered document details.

Dashboard > Returns > GSTR-2B English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN - 24AAFCK2304M1ZP Legal Name - PxxWeb Infotech80 Trade Name - GSTN
 Financial Year - 2020-21 Return Period - May Generation date - 10/08/2020

[SUMMARY](#) [ALL TABLES](#) [View Advisory](#) [HELP](#)

[ITC available](#) [ITC not available](#)

S.NO.	Heading	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)	33,320.00	0.00	0.00	150.00
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)	16,225.00	0.00	0.00	85.00
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)	23,195.00	0.00	0.00	180.00

The number of records in GSTR-2B are more than 1000. Please click [here](#) to download either GSTR-2B JSON/Excel.

Prepared by Advocate Samir I Siddhapuria Mo. 9829377777

[DOWNLOAD GSTR-2B SUMMARY \(PDF\)](#) [DOWNLOAD GSTR-2B DETAILS \(EXCEL\)](#)

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)	33,320.00	0.00	0.00	150.00
	B2B - Invoices		9,600.00	0.00	0.00	80.00
	B2B - Debit notes		7,200.00	0.00	0.00	67.00
	B2B - Invoices (Amendment)		2,250.00	0.00	0.00	0.00
	B2B - Debit notes (Amendment)		14,270.00	0.00	0.00	3.00
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)	16,225.00	0.00	0.00	85.00
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00

4.6. You will be navigated to **Documents Details** under **ALL TABLES** tab for that particular section. You can view pre-filtered document details of inward supplies received from registered persons which is Other than reverse charge and ITC availability is yes.

SUMMARY ALL TABLES View Advisory

Select table to view details Taxable inward supplies received from registered person - B2B

Supplier wise Details Document Details Download Excel

Display/Hide Columns: +1 Records Per Page: 10 Apply filter Search

S.NO.	GSTIN of supplier	Trade/legal name	Invoice number	Invoice type	Invoice Date	Invoice Value (₹)	Place of supply	Supply Reverse
1	25AACCA3211E12H		1A	Regular	09/04/2019	10,000.00	Gujarat	
2	25AACCA3211E12H		1B	Regular	09/04/2019	10,000.00	Gujarat	
3	25AACCA3211E12H		1C	Regular	10/04/2019	10,000.00	Gujarat	
4	25AACCA3211E12H		2A	Regular	10/04/2019	10,000.00	Gujarat	
5	25AACCA3211E12H		2B	Regular	09/04/2019	10,000.00	Gujarat	
6	25AACCA3211E12H		2C	Regular	18/04/2019	10,000.00	Gujarat	
7	25AACCA3211E12H		5A	Regular	15/04/2019	10,000.00	Gujarat	
8	25AACCA3211E12H		5B	Regular	16/04/2019	10,000.00	Gujarat	

Select table to view details ▾ Taxable Inward supplies received from registered person - B2B HELP ⓘ

Supplier wise Details **Document Details**

* Indicate mandatory fields

You have more than 10,00 record; to view details please [download](#) either the GSTR-2B excel/JSON. You may search for a record online using 'Advance search option here' ✕

GSTIN of Supplier* **Invoice Number*** **Invoice Date***

4.8. Click the **Invoice number** hyperlink to view the details of tax. The **Tax details** are displayed.

Select table to view details ▾ Taxable Inward supplies received from registered person - B2B Download Excel ⬇

Supplier wise Details **Document Details**

Display/Hide Columns: Records Per Page: Apply filter ▾ Search... 🔍

S.NO.	GSTIN of supplier ^	Trade/legal name ^	Invoice number ^	Invoice type ^	Invoice Date ^	Invoice Value (₹) ^	Place of supply ^	Supply Reverse												
1	25AACCA3211E1ZH	GSTN	1A ^	Regular	09/04/2019	10,000.00	Gujarat	M												
<table border="1" style="width: 100%;"> <thead> <tr> <th>Tax Rate (%)</th> <th>Taxable Value (₹)</th> <th>Integrated Tax (₹)</th> <th>Central Tax (₹)</th> <th>State/UT Tax (₹)</th> <th>Cess (₹)</th> </tr> </thead> <tbody> <tr> <td>12</td> <td>10,000.00</td> <td>1,200.00</td> <td>0.00</td> <td>0.00</td> <td>10.00</td> </tr> </tbody> </table>									Tax Rate (%)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	12	10,000.00	1,200.00	0.00	0.00	10.00
Tax Rate (%)	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)															
12	10,000.00	1,200.00	0.00	0.00	10.00															

Prepared by Advocate Samir T Siddhapuria Mob:-9898057711

SUMMARY ALL TABLES View Advisory

Select table to view details Taxable inward supplies received from registered person - B2B

Supplier wise Details Document Details Download Excel

Display/Hide Columns: +1 Records Per Page: 10 Apply filter Search...

S.NO.	GSTIN of supplier	Trade/legal name	Invoice number	Invoice type	Invoice Date	Invoice Value (₹)	Place of supply	Supply Reverse
1	25AACCA3211E1ZH		1A	Regular	09/04/2019	10,000.00	Gujarat	
2	25AACCA3211E1ZH		1B	Regular	09/04/2019	10,000.00	Gujarat	
3	25AACCA3211E1ZH		1C	Regular	10/04/2019	10,000.00	Gujarat	
4	25AACCA3211E1ZH		2A	Regular	10/04/2019	10,000.00	Gujarat	
5	25AACCA3211E1ZH		2B	Regular	09/04/2019	10,000.00	Gujarat	
6	25AACCA3211E1ZH		2C	Regular	18/04/2019	10,000.00	Gujarat	
7	25AACCA3211E1ZH		5A	Regular	15/04/2019	10,000.00	Gujarat	
8	25AACCA3211E1ZH		5B	Regular	16/04/2019	10,000.00	Gujarat	

[Previous](#) 1 [Next](#)

Back to Summary

Note: Similarly, you can view details for other tables.

ALL TABLES TAB

4.10. Click ALL TABLES tab to select an appropriate table from the drop-down list to view details.

SUMMARY ALL TABLES View Advisory

Select table to view details Taxable inward supplies received from registered person - B2B HELP

Taxable inward supplies received from registered person - B2B

Amendments to previously filed invoices by supplier - B2BA

Debit/Credit notes(Original) - B2B CDNR

Amendments to previously filed Credit/Debit notes by supplier - B2B CDNRA

ISD Credits

Amendments ISD Credits received - ISDA

Import of goods from outside India - IIMPC

Import of goods from outside India - IIMPSEZ

Back to Summary

SUMMARY

ALL TABLES

[View Advisory](#)

Select table to view details ▼

ISD Credits

HELP ⓘ

Supplier wise Details

Document Details

[Download Excel](#) 📄

Display/Hide Columns:

Select ▼

Records Per Page:

10 ▼

Apply filter ▼

Search...



S.NO.	GSTIN of ISD *	Trade/legal name *	ISD Document type *	ISD Document number *	ISD Document date *	Original Invoice Number *	Original Invoice date *	In T
1	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV001	09/01/2019			
2	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV002	09/01/2019			
3	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV003	09/01/2019			
4	27AZEPA7151R9ZR	MOHD HAMID ALAM	Credit Note	INV001C	09/01/2019	INV001	09/01/2019	
5	27AZEPA7151R9ZR	MOHD HAMID ALAM	Credit Note	INV002C	09/01/2019	INV002	09/01/2019	
6	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV012ITC	09/01/2019			
7	27AZEPA7151R9ZR	MOHD HAMID ALAM	Credit Note	INV012CITC	09/01/2019	INV012ITC	09/01/2019	
8	27AZEPA7151R9ZR	MOHD HAMID ALAM	Invoice	INV013ITCN	09/01/2019			
9	27AZEPA7151R9ZR	MOHD HAMID ALAM	Credit Note	INV013CITCN	09/01/2019	INV013ITCN	09/01/2019	

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SUMMARY ALL TABLES View Advisory

Select table to view details ISD Credits HELP

Supplier wise Details Document Details

Records Per Page: 10 Search...

S.NO.	GSTIN of ISD	Trade/legal name	Number of records	ISD Document type	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	ISD GSTR-6 Period
1	27AZEPA7151R9ZR	MOHD HAMID ALAM	4	Credit Note	2,536.00	0.00	0.00	330.00	Jan'19
2	27AZEPA7151R9ZR	MOHD HAMID ALAM	5	Invoice	4,634.00	0.00	0.00	650.00	Jan'19

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4.13. On Click of **GSTIN** hyperlink, you can navigate to **Document details** tab and view documents received only from the said supplier.

SUMMARY ALL TABLES View Advisory

Select table to view details ISD Credits HELP

Supplier wise Details Document Details Download Excel

Display/Hide Columns: +1 Records Per Page: 10 Apply filter Search...

27AZEPA7151R9ZR MOHD HAMID ALAM

S.NO.	ISD Document type	ISD Document number	ISD Document date	Original Invoice Number	Original invoice date	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1	Credit Note	INV001C	09/01/2019	INV001	09/01/2019	2,160.00	0.00	0.00	3
2	Credit Note	INV002C	09/01/2019	INV002	09/01/2019	650.00	0.00	0.00	5
3	Credit Note	INV012CITC	09/01/2019	INV012ITC	09/01/2019	112.00	0.00	0.00	3
4	Credit Note	INV013CITCN	09/01/2019	(INV013)ITCN	09/01/2019	14.00	0.00	0.00	22

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Points of Comparison	GSTR-2A	GSTR-2B
Nature of Statement	It is dynamic and changing everyday as and when suppliers file GSTR1.	Remains static or constant, as the GSTR-2B for one month cannot change based on future actions of the supplier.
ITC on Import of Goods	Details not available	Information of IGST Paid on imported goods and SEZ units are available from ICEGATE
ITC Reversal	ITC reversal details not contained in GSTR 2A.	GSTR-2B contains the details of ITC required to be reversed only in limited specified cases.
GSTR- 1 / 5 filing date and period	GSTR-2A does not contain the GSTR – 1 / 5 filing date and period against each supplier.	GSTR-2B contains the GSTR – 1 / 5 filing date and period against each supplier.
Supplier wise information	GSTR-2A does not contain the supplier wise information. It provides the information invoice/ document wise only.	GSTR-2B contains the supplier-wise as well invoice/document wise information.
Source	GSTR-1, GSTR-5, GSTR-6, GSTR-7, GSTR-8	GSTR-1, GSTR-5, GSTR-6, ICEGATE system
Auto population of data on submission of return	Data in GSTR-2A get populated merely on submission of GSTR- 1.	Data in GSTR-2B get populated after filing of GSTR-1.
Periodicity	GSTR-2A is a dynamic/ periodic statement which includes data on the basis of date of invoices.	GSTR-2B is a monthly statement which includes data for every return which is filed during a particular period.



EXAMPLE OF GSTR 2A VS GSTR 2B

Sr No	Invoice Date	Reporting in GSTR 1 for the month	Date of filing of GSTR 1	GSTR 2A	GSTR 2B
1	22-08-2020	Aug-20	11-09-2020	Aug-20	Aug-20
2	22-08-2020	Sep-20	11-10-2020	Sep-20	Sep-20*
3	22-08-2020	Aug-20	11-10-2020	Aug-20	Sep-20*

*ITC deferred due to late reporting and filing of GSTR 1



GSTR 2B FROM DEPARTMENTAL PERSPECTIVE

Strict compliance of rule 36(4)

Sanctioning refund claim for unutilised ITC of exporters, Supply made to SEZ without payment of duty and inverted duty structure case.



FOOD FOR THOUGHT

- Do Taxpayer needs file GSTR 2B?
 - ✓ No Taxpayer needs not to file GSTR 2B as it auto drafted form.

- Whether data uploaded but not submitted would appear in GSTR 2B?
 - ✓ GSTR 2B captured data of GSTR 1,5 & 6 filed by suppliers and therefore data uploaded but not submitted would not appear in GSTR 2B.

- When ITC can be availed on the invoices or debits issued by the supplier who is filing GSTR 1 on quarterly basis?
 - ✓ GSTR 2B is bifurcating ITC available and not available based on GSTR1 filed by suppliers and hence it is blocking ITC on the invoice issued by supplier who are filing GSTR 1 on quarterly basis.

- Whether tax payer can amend GSTR 2B or not?
 - ✓ No taxpayer cannot make any change in GSTR 2B for the documents of any error or omission made by supplier.



CLARIFICATIONS REQUIRED

Whether GST Act is amended to enact GSTR 2B in the statute?

If GST Act is not amended then department will issue notices for reversal of ITC on the basis of GSTR 2B?

Tax payers needs to strictly follow GSTR 2B or not?



CHALLENGES

- **Reconciliations issues continued and increased**
 - ✓ GSTR-2B vs ITC as per Books of Accounts,
 - ✓ GSTR-2A vs GSTR-2B,
 - ✓ GSTR-2A vs ITC as per Books of Accounts,
 - ✓ ITC as per GSTR-2B Vs ITC as per GSTR-3B
- **Blockage of ITC**
 - ✓ GSTR 2B is reflecting entry of GSTR 1 timely filed and therefore blocking ITC in the hands of recipient for late filing of GSTR1 and quarterly filing of GSTR 1.
- **Ineligible ITC**
 - ✓ Ineligible ITC captured only with limited criteria and therefore taxpayer have to check other criteria prescribe in sec.17(5) which are blocking ITC.
- **RCM on inward supplies from URP**
 - ✓ GSTR 2B only showing RCM liability from RP and not showing URP
- **10% capping of ITC as per rule36(4)**
 - ✓ The Government will continue to allow claim ITC of 10% which are not appearing in GSTR 2B after enactment of provision for GSTR 2B..Let's wait...





Speaker :-

Advocate Samir I Siddhapuria has authored many books-

- ❖ **Gujarat VAT Act, 2003**
- ❖ **Gujarat VAT And Works Contract-**
- ❖ **Multistate Works contract-**
- ❖ **VAT Diary 2007**
- ❖ **Has delivered various lecture before Trade and Industries and at various professionals Association.**
- ❖ **Editor of Sales Tax Journal**
- ❖ **Regular column writer of Question and Answer column in Sales Tax Journal.**
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*Thank
you*

