

GSTR-2B: Everything you need to know

What is Form GSTR-2B?



GSTR-2B is an **auto-drafted ITC statement** generated for the buyer on the basis of the information furnished by his suppliers.

It also contains information on import of goods from the ICEGATE system including inward supplies of goods received from Special Economic Zones Units / Developers. (This feature will be made available soon)

The statement will indicate availability of input tax credit for every invoice.

It will be made available for each month on the 12th day of the succeeding month.

For example, For the month of July 2020, the statement will be generated and made available to the registered person on 12th August 2020.

Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B

GSTR-2B: Everything you need to know

What does GSTR-2B consist of ?



Summary Statement which shows all the Input Tax Credit (ITC) available and non-available under each section.

Clarification on action to be taken by the taxpayers in Form GSTR-3B.

Document-level details of all invoices, credit notes, debit notes etc.

Cut off Dates and advisory for generation and use of GSTR-2B.

Information on import of goods from overseas and SEZ Units / Developers. (This feature will be made available soon)

Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B

GSTR-2B: Everything you need to know

How will Form GSTR-2B be auto populated?



The details filed by your suppliers in their respective GSTR-1, 5 and 6 between 12th of a month (M) and 11th of next month shall be automatically populated in your Form GSTR-2B

For example, GSTR-2B generated for the month of July, 2020 will contain the details of all the documents filed by your suppliers in their GSTR-1, 5 and 6 from 00:00 hours on 12th July, 2020 to 23:59 hours on 11th August 2020.

The dates for which the relevant data has been extracted for generation of GSTR-2B is available under the 'View Advisory' tab on the online portal.

Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B

GSTR-2B: Everything you need to know

Unique features of GSTR-2B

View and download (PDF) Summary Statement **1**

Instant section-wise details or full download **2**

Text Search for all records generated **3**

Section-wise advisory **4**



5 View and filter as required

6 Hide / View columns as required

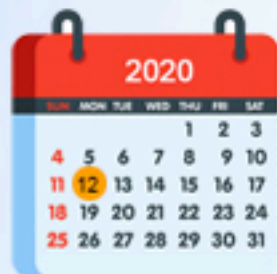
7 Sort data as required

8 Taxpayers with more than 1000 records may either download the full GSTR-2B or do an advance search of records

Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B

GSTR-2B: Everything you need to know

When will GSTR-2B be generated on GST portal?



GSTR-2B is a static statement and will be made available for each month on the 12th day of the succeeding month.

For example, for the month of July 2020, the statement will be generated and made available to the registered person on 12th August 2020.

GST Portal



Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B

GSTR-2B: Everything you need to know

Should I use GSTR-2B or GSTR-2A now ?

GST Portal



Unlike GSTR-2A, which may change over a period of time on account of late GSTR-1 filing or amendments, GSTR-2B will remain the same, since it is generated on the basis of GSTR-1 filed between two specific dates.

Therefore, taxpayers are advised to refer GSTR-2B for availing credit in GSTR-3B. However, in case for additional details, they may refer to their respective GSTR-2A (which is updated on near real time basis) for more details.

There is no statutory requirement to reconcile GSTR-2A and GSTR-2B



Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B