

FAQs On GSTR-2A/2B and GSTR-3B

1. Should taxpayers refer the GSTR-2A or GSTR-2B for their input tax credit claims?

- For GSTR-3B preparation from August 2020 onwards, taxpayers should refer to GSTR-2B which is a static version of the GSTR-2A. For period prior to Aug'20, GSTR2A is to be referred to. Though the basic provisions do not have any such compulsion, however, the GST department insists on following such methodology for taking ITC.

2. What needs to be done if there is missing data in the GSTR-2A and GSTR-2B?

- If you have any missing data of invoices or mismatch in GSTR-2A & Purchase Books, you can reach out to the concerned Seller/ Supplier & ask them to furnish the missing data in their GSTR-1. Once they upload the data in their GSTR-1, it shall automatically be updated in your GSTR-2A as well. You can continue taking follow-up until they furnish the required details. If they report the data in a future tax period, then the transaction will reflect in your GSTR-2A of the actual tax period, however it will reflect in GSTR-2B for the month in which it is actually uploaded/ corrected by the supplier in their own GSTR-1

3. The supplier has uploaded a wrong invoice with a duplicate Invoice number in GSTR-1. How can the Buyer modify it?

- You cannot. GSTR-2A is an auto-populated read-only file and you cannot make any changes to it what so ever. You can inform & Follow up with your supplier to make the required changes, in the next filing of GSTR-1 & the same shall reflect in your GSTR-2A/2B for the next Tax period

4. What is the need to match GSTR-2A/2B& GSTR-3B?

- The matching of the two forms is essential for the calculation of the right amount of ITC & Tax liability adjustment. Data appearing in GSTR2A/2B is a safe guide to consider the fact that the supplier has already filed its returns, which is essential for taking ITC at present.

5. Reason for non-reconciliation of GSTR-2A/2B and 3B?

- The reconciliation process involves matching or checking the data that has been uploaded by your suppliers with that of your purchase data in your books. As the supplier's uploaded information is available to you in GSTR-2A/2B, you can compare it with your own records to check if it duly matches. The supplier may have wrongly mentioned invoice number / your GSTIN / may have omitted uploading invoice in GSTR1 / may have wrongly modified details in GSTR1 later on etc., which are main reasons why the purchase invoice may not appear in your GSTR 2A/2B, which is auto filled based on GSTR1 Filing by supplier

6. If any mismatch of GSTR-2A/2B and 3B, how much ITC can be claimed in such case?

- When ITC claim in FORM GSTR-3B exceed as compared to GSTR-2A/2B, firstly, you have to check whether ITC is related to import/ RCM / TRAN-1 or TRAN-2/ goods and Service received in previous year but availed in next financial year or not. Initially, GSTR-2A did not reflect import BEs, RCM, TRAN-1 or TRAN-2, and received goods in previous year related ITC. Import BE/RCM data however is appearing in GSTR2B at present. So, if any mismatch appears and which is not related to any of the above, GST authorities can proceed to recover such differential ITC with interest and penalty.

7. If any mismatch of GSTR-2A/2B and 3B, what about ITC which we claim less?

- GST authorities will generally not bother with less claim of ITC compared to what is available on GSTR2A/2B. However, off late, we have seen GST audit wing seeking reconciliation of ITC data with GSTR2A/2B, on transaction to transaction level, instead of on gross aggregate level. In any case, law does not expect you to explain why you availed lesser ITC compared to what was otherwise available to you.
- However, the present GSTR3B form expects you to first take entire ITC appearing in GSTR2B and then reverse such ITC which you do not wish to claim, either permanently, as being ineligible / non belonging to you, or temporarily, to be re-

claimed in future. Hence, at present, there is not much scope and option left with you to take less ITC as compared to what appears in GSTR2B

8. How do we claim the ITC of IGST on SEZ imports, if the Credit of the same is not there in GSTR-2A?

- Imports are not mentioned in GSTR-2A, so you can directly claim the ITC of the IGST paid in your GSTR-3B Filing & the same shall be updated in your Electronic Credit Ledger. However, at present, GSTR2B captures BE data on imports, which would include even SEZ related procurements as well.

9. If we claimed Provisional Credit in January, but in March by Supplier declared the missing invoices. What needs to be done?

- For the past period , you need to make adjustment to avoid double availment of ITC that has already been claimed as Provisional Credit .In order to do so, reverse the Provisional Credit claimed & entre the declared details in the ITC section of your records. Another alternative will be to do nothing about the same as ITC has been availed on the same through provisional credit
- At present, you are supposed to take ITC only what appears in GSTR-2B , and this issue will not arise now

10. Whether taxpayers are eligible to take credit/ITC on all supplies auto-drafted in Form GSTR-2B?

- Taxpayer is eligible to avail the input tax credit on the basis of ITC shown in Form GSTR-2B as per the availability and eligibility of ITC. You are required to avail ITC and reverse it as either permanent reversal or temporary reversal, under the present dispensation of law

11. Input Reflected in GSTR-2A but not reflected in GSTR-2B due to GSTR-1 filling after due date by suppliers. Can we claim ITC on the basis of GSTR-2A in current month?

- You are required to follow GSTR2B at present which is a static report, based on GSTR1 filed by suppliers. If the suppliers file their GSTR1 late, the GSTR2B will

get populated only when such return is filed, and not back dated based on date of invoice, which was the situation in GSTR 2A.

12. Which information is displayed in GSTR-2B and what happens in case of negative ISD?

Table No. and Heading	Instructions
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ul style="list-style-type: none"> i. This section consist of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your supplier in their FORM GSTR-1/IFF and 5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B-Debit notes. Such credit shall be reverse in Table 4(B)(2) of FORM GSTR-3B
Table 3 Part A Section II Inward Supplies from ISD	<ul style="list-style-type: none"> i. This section consists of the details of supplies which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in ISD Amendments-Invoices. Such credit shall be reverse in Table 4(B)(2) of FORM GSTR-3B
Table 3 Part A Section III Inward Supplies liable for reverse charge	<ul style="list-style-type: none"> i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF. ii. This table provides only the supplies on which input tax credit is available. iii. This supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax, Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax
Table 3 Part A Section IV Import of Goods	<ul style="list-style-type: none"> i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system. ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for. iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit. iv. The table also provides if the Bill of entry was amended. v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

<p>Table 3 Part B Section I Others</p>	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and 5</p> <p>ii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
<p>Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge</p>	<p>i. This section consist of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1/IFF</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in FORM GSTR-3B</p>
<p>Table 4 Part A Section II Inward Supplies from ISD</p>	<p>i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6</p> <p>ii. This table provides only the supplies on which input tax credit is not available.</p> <p>iii. This is for information only and such credit shall not be taken FORM GSTR-3B</p>
<p>Table 4 Part A Section III Inward Suppliers Liabile for reverse charge</p>	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and field by your suppliers in their FORM GSTR-1/IFF</p> <p>ii. This table provides only the supplies on which input tax credit is not available.</p> <p>iii. 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 such supplies</p>
<p>Table 4 Part B Section I Others</p>	<p>i. This section consist details the credit notes received amendment thereof which have been declared and filed by your suppliers in their FORM GST-1/IFF and 5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.</p>