

## FAQs > Viewing Form GSTR-2B

### Form GSTR-2B

#### 1. What is Form GSTR-2B?

Form GSTR-2B is an auto-drafted ITC statement which will be generated for every registered person on the basis of the information furnished by his/her suppliers in their respective Form GSTR-1 & Form GSTR-5 and ITC received through Form GSTR-6. The statement will indicate availability of Input Tax Credit to the registered person against each document filed by his/her suppliers and the Input Service Distributor (ISD).

Form GSTR-2B also contains information on import of goods from the ICEGATE system including inward supplies of goods received from SEZ Units / Developers.

#### 2. What is the use of Form GSTR-2B?

Form GSTR-2B should be used by taxpayers to take the right input tax credit in respective sections of Form GSTR-3B.

#### 3. Do I as a taxpayer have to file Form GSTR-2B?

No, you don't have to file Form GSTR-2B. It is only a read-only static auto-drafted ITC statement which indicates the availability of Input Tax Credit to you against each document filed by your suppliers and ITC received through ISD.

#### 4. When will Form GSTR-2B be generated?

Form GSTR-2B will be generated for each month on the 14th 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 14th August 2020.

Please note that Form GSTR-2B will consist of all documents filed by suppliers/ISD in their Form GSTR-1, 5 & 6, between the cut-off dates. It will also consist import data for the period which are received within 13th of the succeeding month.

In case of monthly Form GSTR-1, the cut-off date is 00:00 hours on 12th of the relevant month to 23:59 hours, on 11th of the succeeding month. Whereas for quarterly Form GSTR-1/IFF, Form GSTR-5 and Form GSTR-6, the cut-off date is 00:00 hours on 14th day of relevant month to 23:59 hours, on 13th day of succeeding month.

#### 5. By when details filed in Form GSTR-1 and Form GSTR-6 would reflect in Form GSTR-2B?

The details filed in Form GSTR-1 & 5 (by supplier) & Form GSTR-6 (by ISD) would reflect in the next open Form GSTR-2B of the recipient irrespective of supplier's/ISD's date of filing. For e.g., if a supplier files a document INV-1 dt. 15.07.2020 on 11<sup>th</sup> August, it will get reflected in GSTR-2B of July (generated on 12<sup>th</sup> August). If the document is filed on 12<sup>th</sup> August, 2020 the document will be reflected in Form GSTR-2B of August (generated on 12<sup>th</sup> September).

#### 6. Can I as a taxpayer make changes to or add document in my Form GSTR-2B, in case there are any errors or omission in the details uploaded by my supplier

## taxpayers?

No, you cannot make any changes or add document to the Form GSTR-2B, as it is a read-only static ITC statement.

## View and Download Form GSTR-2B

### 7. Which taxpayers can view Form GSTR-2B?

Form GSTR-2B is available only for the following types of taxpayers:

- Normal taxpayers
- SEZ taxpayers
- Casual taxpayers

### 8. How can I view and download Form GSTR-2B statement of a tax period?

Navigate to **Services> Returns > Returns Dashboard > File Returns > GSTR 2B Tile** to view and download Form GSTR-2B statement of a tax period.

**Note:** Form GSTR-2B statement for a particular tax period is available for view and download only after the Form GSTR-2B gets generated for that tax period.

### 9. Can I as a taxpayer download and keep a copy of my Form GSTR-2B for future reference?

Yes, Form GSTR-2B for a given tax period will be available for viewing and/or downloading (in Excel and/or JSON formats) in post-login mode on the GST portal.

### 10. Can I download individual table wise details in Form GSTR-2B?

Yes, you can download individual table wise details in Form GSTR-2B by clicking Download Excel link available in document details. Such link will be available only when the total number of documents across all tables is upto 1000 documents. For more than 1000 records, you may either use the advance search option or download the entire file.

### 11. Should I reconcile my books of accounts with the data generated in FORM GSTR-2B?

Taxpayers are advised to ensure that the data generated in Form GSTR-2B is reconciled with their own records and books of accounts. Taxpayers must ensure that

- No credit is availed twice for any document under any circumstances.
- Credit is reversed as per GST Act and Rules in their Form GSTR-3B.
- Tax on reverse charge basis is paid.

## Details in Form GSTR-2B

### 12. What details are available in Form GSTR-2B summary?

Form GSTR-2B summary is bifurcated into following two summaries:

- **ITC Available:** A summary of ITC available as on the date of its generation and is divided into credit that can be availed and credit that is to be reversed (Table 3)
- **ITC not Available:** A summary of ITC not available and is divided into ITC not available and ITC reversal (Table 4)

### 13. What details are available in PART-A of ITC Available?

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)

### 14. What details are available in PART-B of ITC Reversal?

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

### 15. 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)

## 16. 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

## 17. How are amendments taken into account for summary tables?

Summary wise details of all amendment tables in Form GSTR-2B displays the differential tax amount (Amended – Original), i.e., the delta value. However, the document details will display revised details with reference to the original document.

## ITC Eligibility - Form GSTR-2B

### 18. Whether taxpayer is eligible to take credit / ITC on all the supplies auto-drafted in Form GSTR-2B?

Taxpayers would be eligible to avail input tax credit based on the ITC indicated in Form GSTR-2B, as per availability/ eligibility of ITC. 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 in Form GSTR-2B. Taxpayers, are advised to self-assess and reverse or take such credit in their Form GSTR-3B.

### 19. What are the different scenarios where ITC is not available?

Only in the following scenarios, ITC availability is shown as No in Form GSTR-2B: -

- i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to Input Tax Credit.
- ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State, while recipient is in another State.

## **Additional Features - Form GSTR-2B**

### **20. Which are the columns as a taxpayer I can hide and show?**

On selection, a taxpayer can hide and show all the columns except:

- GSTIN of supplier / ISD
- Taxable value
- Integrated Tax
- Central Tax
- State Tax

### **21. When will the Advance search option be enabled?**

If the number of records across all tables of Form GSTR-2B is more than 1000 documents, then advance search option will be enabled. By using this option, taxpayers can view a particular document.

### **22. Where can a taxpayer view the cut off dates in Form GSTR-2B?**

Taxpayer can view cut off dates in Form GSTR-2B page under View Advisory.