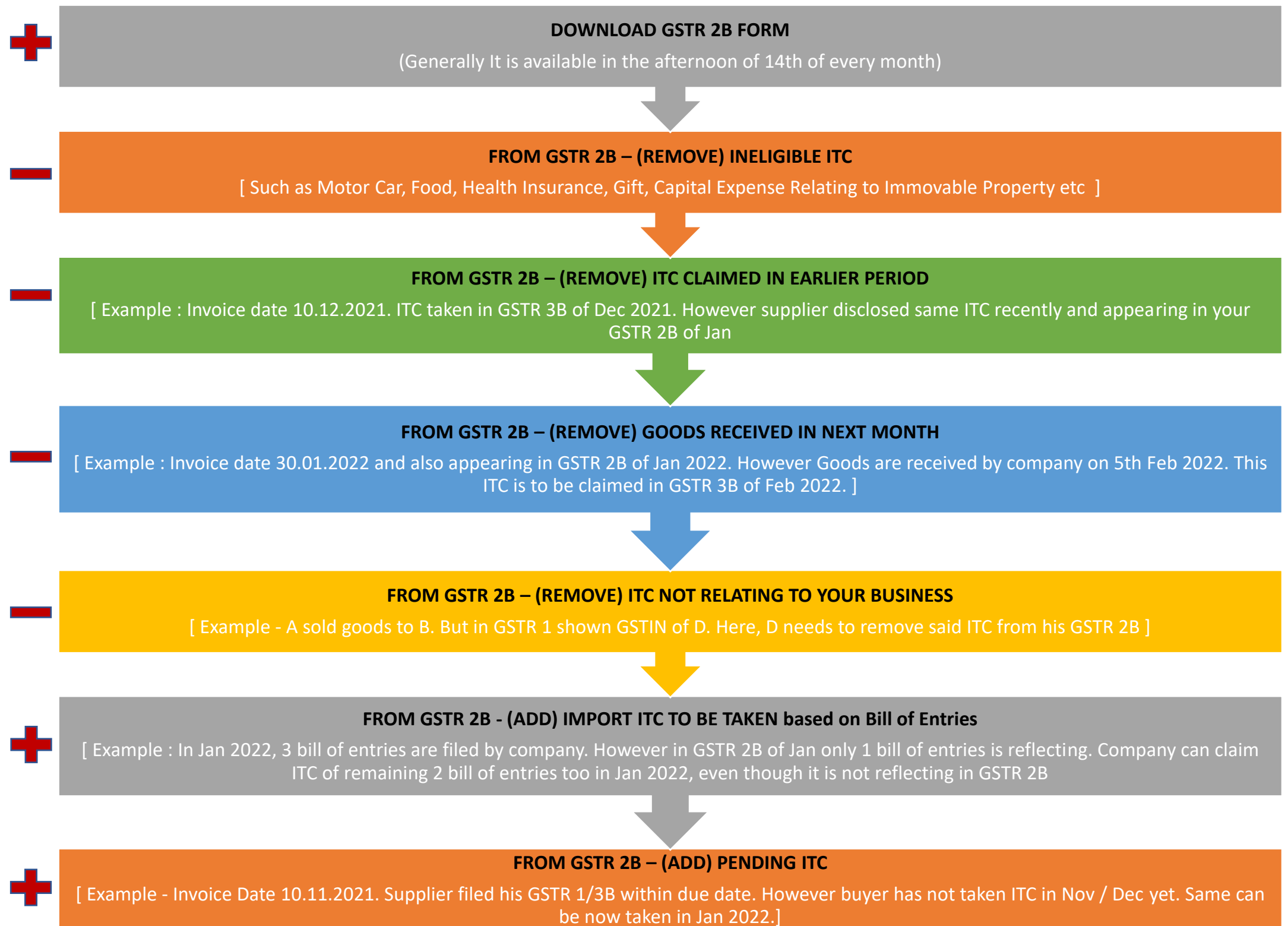


From Jan 2022, GST Input Tax Credit - ITC is available only upto “What Is Reflected in GSTR 2B”.

Here Is Flow Chart “What To Add (+) Less (-) From GSTR 2B” To arrive at “ITC To Be claimed” in GSTR 3B



- **By CA SWAPNIL MUNOT**



Note:

- a) It is important that utmost efforts are to be taken to ensure that ITC Balance as per Books and GST Return is matching.
- b) It is recommended that Reconciliation of ITC as per Books and GSTR 2B should be done monthly basis, to keep track of ITC mismatch