

# FORM GSTR-2B [See rule 60(7)] Auto- drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Financial Year	
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	

### 3. ITC Available Summary

(Amount in ₹ for all tables)

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Centra l Tax (₹)	State/U T tax (₹)	Cess (₹)	Advisory
<b>Credit which may be availed under FORM GSTR-3B</b>							
<b>Part ITC Available - Credit may be claimed in relevant headings in A GSTR-3B</b>							
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Detail s	B2B - Invoices						
	B2B - Debit notes						
	ECO - Documents						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
	ECO - Documents (Amendment)						
II	<b>Inward Supplies from ISD</b>	<b>4(A)(4)</b>					Net input tax credit may be availed under Table 4(A)(4) of FORM

							GSTR-3B.
Details	ISD - Invoices	3.1(d) 4(A) (3)					
	ISD - Invoices (Amendment)						
III	<b>Inward Supplies liable for reverse charge</b>						

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
							in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4A(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
IV	<b>Import of Goods</b>	4(A) (1)					Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.

Details	IMPG - Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						

**Part ITC Available - Credit Notes should be net-off against relevant available headings**

**B in GSTR-3B**

Others	4(A)						Credit Notes shall be net-off
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S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
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							against relevant ITC available tables [Table 4A(3,4,5)] . Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
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Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

**4. ITC Not Available Summary**

(Amount in ₹ in all sections)

S.n	Heading	GSTR-3B	Integrated	Central	State/UT	Cess	Advisory
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o.		Table	Tax (₹)	Tax (₹)	tax (₹)	(₹)	
<b>Credit which may not be availed under FORM GSTR-3B</b>							
<b>Part A</b>							
I	<b>All other ITC - Supplies from registered persons other than reverse charge</b>	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	ECO - Documents						
	B2B - Invoices (Amendment)						
<b>S.no.</b>	<b>Heading</b>	<b>GSTR-3B Table</b>	<b>Integrated Tax (₹)</b>	<b>Central Tax (₹)</b>	<b>State/UT tax (₹)</b>	<b>Cess (₹)</b>	<b>Advisory</b>
	B2B - Debit notes (Amendment)						
II	ECO - Documents (Amendment)						
	<b>Inward Supplies from ISD</b>	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B
Details	ISD - Invoices						
	ISD - Invoices (Amendment)	3.1(d)					
III	<b>Inward Supplies liable for reverse charge</b>	4(D)(2)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices						



I Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

Instructions:

1. Terms Used :-

- a. ITC - Input tax credit
- b. B2B - Business to Business
- c. ISD - Input service distributor
- d. IMPG - Import of goods
- e. IMPGSEZ - Import of goods from SEZ
- f. ECO - E-Commerce Operator

2. **Important Advisory:**

- a) FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, 1A, 5 and 6. It is a static statement and will be made available once a month. The documents filed by the Supplier in any FORMS GSTR-1/IFF, 5 and 6 would reflect in the next open FORM GSTR-2B of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case of additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.
- b) In addition, the supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B.
- c) Input tax credit shall be indicated to be non-available in the following scenarios: -
  - 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 should self-assess and reverse such credit in their FORM GSTR-3B.

3. It may be noted that FORM GSTR-2B will consist of all the GSTR-1/IFFs, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR1 (Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1 (Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1/IFF, 5 and 6 from 00:00 hours on 12<sup>th</sup> February to 23:59 hours on 11<sup>th</sup> March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the —View Advisory|| tab on the online portal.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of GSTR-2B. It is divided into following two parts:
  - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
  - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed and corresponding FORM GSTR-3B has not been furnished by the supplier. Credit auto populated in this table shall be reversed in FORM GSTR-3B but should be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Table 5 shall be made available only in FORM GSTR 2B of the September of the next financial year (made available in October).

9. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Taxpayers shall ensure that
- No credit shall be taken twice for any document under any circumstances.
  - Credit shall be reversed wherever necessary.
  - Tax on reverse charge basis shall be paid in cash.
10. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
11. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
12. Table wise instructions:

<b>Table No. and Heading</b>	<b>Instructions</b>
<b>ITC Available Summary</b>	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> <li>This section consists 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 or by ECOSin their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5.</li> <li>This table displays only the supplies on which input tax credit is available.</li> <li>Negative credit, if any may arise due to amendment in B2B - Invoices and B2B - Debit notes. Such credit shall be net-off in Table 4A(5) of FORM GSTR-3B.</li> </ol>
Table 3 Part A Section II Inward Supplies from ISD	<ol style="list-style-type: none"> <li>This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</li> <li>This table displays only the supplies on which ITC is available.</li> </ol>
	<ol style="list-style-type: none"> <li>Negative credit, if any, may arise due to amendment in ISD Amendments - Invoices. Such credit shall be net-off in table 4A(4) of FORM GSTR-3B.</li> </ol>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<ol style="list-style-type: none"> <li>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 and GSTR1A.</li> <li>This table provides only the supplies on which ITC is available.</li> <li>These 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.</li> <li>Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</li> </ol>
Table 3 Part A Section IV Import of Goods	<ol style="list-style-type: none"> <li>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.</li> <li>This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</li> <li>The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</li> <li>The table also provides if the Bill of entry was amended.</li> <li>Information is provided in the tables based on data received from ICEGATE.</li> </ol>
Table 3 Part B Section I Others	<ol style="list-style-type: none"> <li>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, GSTR-1A and GSTR-5.</li> <li>These credit notes shall be net-off from relevant ITC available Tables [Table</li> </ol>

	4A(3,4,5)] of FORM GSTR-3B.Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d)of FORM GSTR-3B.
<b>ITC Not Available Summary</b>	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ul style="list-style-type: none"> <li>i. This section consists of the details of</li> <li>ii. supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5. This table provides only the supplies on which ITC is not available.</li> <li>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</li> </ul>
Table 4 Part A Section II Inward Supplies from ISD	<ul style="list-style-type: none"> <li>i. This section consists of details of the supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</li> <li>ii. This table provides only the supplies on which ITC is not available.</li> <li>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</li> </ul>
Table 4 Part A Section III Inward Supplies liable for reverse charge	<ul style="list-style-type: none"> <li>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A.</li> <li>ii. This table provides only the supplies on which ITC is not available.</li> <li>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.</li> <li>iv. Such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</li> </ul>
Table 4 Part B Section I Others	<ul style="list-style-type: none"> <li>i. This section consists details of the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5.</li> <li>ii. This table provides only the credit notes on which ITC is not available.</li> <li>iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of FORM GSTR-3B.</li> </ul>
Table 5 Part A Section I ITC Reversal on account of Rule 37A	<ul style="list-style-type: none"> <li>i. This table shall be made available only in</li> <li>ii. FORM GSTR 2B of the September (made available in October). The table shall contain details of Input Tax Credit required to be reversed in respect of invoices or debit notes of previous financial year as per Rule 37A.</li> <li>iii. Credit auto populated in this table shall be reversed in FORM GSTR-3B and is to be reported in Table 4(B)(2) of FORM GSTR-3B.  .</li> </ul>