

[FORM-2B]<sup>34</sup>

[See rule 60(7)]

**Auto-drafted ITC Statement**

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

**3. ITC Available Summary**

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Ces s (₹)	Advisory
<b>Credit which may be availed under FORM GSTR-3B</b>							
<b>Part A</b>	<b>ITC Available - Credit may be claimed in relevant headings in GSTR-3B</b>						
I	<b>All other ITC - Supplies from registered persons other than reverse charge</b>	4(A)(5)					If this is <b>positive</b> , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						

<sup>34</sup>Inserted vide Notf No. 82/2020-CT dated 10.11.2020.

	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	<b>Inward Supplies from ISD</b>	<b>4(A)(4)</b>					If this is <b>positive</b> , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	<b>Inward Supplies liable for reverse charge</b>	<b>3.1(d) 4(A)(3)</b>					These supplies shall be <b>declared</b> in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be <b>availed</b> under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

								<p>If this is <b>positive</b>, credit may be availed under Table 4(A)(1) of FORM GSTR-3B.</p> <p>If this is <b>negative</b>, credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.</p>
IV	<b>Import of Goods</b>	4(A)(1)						
Details	IMPG - Import of goods from overseas							
	IMPG (Amendment)							
	IMGSEZ - Import of goods from SEZ							
	IMGSEZ (Amendment)							
<b>Part B</b>	<b>ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B</b>							
I	<b>Others</b>	4(B)(2)						<p>If this is <b>positive</b>, Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.</p> <p>If this is <b>negative</b>, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
Details	B2B - Credit notes							

B2B - Credit notes (Amendment)						
B2B - Credit notes (Reverse charge)						
B2B - Credit notes (Reverse charge) (Amendment)						
ISD - Credit notes						
ISD - Credit notes (Amendment)						

#### 4. ITC Not Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Ces s (₹)	Advisory
<b>Credit which may not be availed under FORM GSTR-3B</b>							
<b>Part A ITC Not Available</b>							
I	<b>All other ITC - Supplies from registered persons other than reverse charge</b>	NA					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	<b>Inward Supplies from ISD</b>	NA					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD Amendment - Invoices						
III	<b>Inward Supplies liable for reverse charge</b>	3.1(d)					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 the same.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
<b>Part B ITC Reversal</b>							
I	<b>Others</b>	<b>4(B)(2)</b>					Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit 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

## 2. Important Advisory:

- a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1, 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, 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 for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.
- b) 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 **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the CGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12<sup>th</sup> February to 23:59 hours on 11<sup>th</sup> March.
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 **FORM 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 reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.
8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that
  - a. No credit shall be taken twice for any document under any circumstances.
  - b. Credit shall be reversed wherever necessary.
  - c. Tax on reverse charge basis shall be paid.
9. 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.
10. 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.
11. Table wise instructions:

<b><u>Table No. and Heading</u></b>	<b><u>Instructions</u></b>
Table 3 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 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 <b>FORM GSTR-1 and 5</b>.</li> <li>ii. This table displays only the supplies on which input tax credit is available.</li> <li>iii. Negative credit, if any may arise due to amendment in B2B– Invoices and B2B – Debit notes. Such credit shall be reversed in Table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ul>
Table 3 Part A Section II  Inward Supplies from ISD	<ul style="list-style-type: none"> <li>i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b>.</li> <li>ii. This table displays only the supplies on which ITC is available.</li> <li>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be reversed in table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ul>
Table 3 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 on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their <b>FORM GSTR-1</b>.</li> <li>ii. This table provides only the supplies on which ITC is available.</li> <li>iii. These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. Credit may be availed under Table 4(A)(3) of <b>FORM GSTR-3B</b> on payment of tax.</li> </ul>
Table 3 Part A Section IV  Import of Goods	<ul style="list-style-type: none"> <li>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.</li> <li>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which <b>FORM GSTR-2B</b> is being generated for.</li> <li>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</li> <li>iv. The table also provides if the Bill of entry was amended.</li> <li>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.</li> </ul>
Table 3 Part B Section I  Others	<ul style="list-style-type: none"> <li>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 <b>FORM GSTR-1 and 5</b></li> <li>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.</li> </ul>
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 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 <b>FORM GSTR-1 and 5</b>.</li> <li>ii. This table provides only the supplies on which ITC is not available.</li> <li>iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b>.</li> </ul>
Table 4 Part A Section II  Inward Supplies	<ul style="list-style-type: none"> <li>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b>.</li> </ul>

from ISD	<ul style="list-style-type: none"> <li>ii. This table provides only the supplies on which ITC is not available.</li> <li>iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b>.</li> </ul>
<p>Table 4 Part A Section III</p> <p>Inward Supplies liable for reverse charge</p>	<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 <b>FORM GSTR-1</b>.</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 <b>FORM GSTR-3B</b> for payment of tax. However, credit will not be available on such supplies.</li> </ul>
<p>Table 4 Part B Section I</p> <p>Others</p>	<ul style="list-style-type: none"> <li>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b></li> <li>ii. This table provides only the credit notes on which ITC is not available.</li> <li>iii. Such credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ul>