

GST

Return related changes [GSTR-2B and GSTR-2A]

UPDATE NO. 34



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INTRODUCTION OF GSTR-2B ON PORTAL (JULY 2020 ONWARDS)

- Auto-drafted Input Tax Credit (“**ITC**”) statement based on information furnished by suppliers in GSTR-1, 5 & 6
- **Tables in GSTR-2B:**
 - Table 3: Summary of ITC available
 - ITC available
 - ITC Reversal due to credit notes
 - Table 4: Summary of ITC not available
 - ITC not available, covers invoices or debit notes where,
 - ITC ineligible as per Section 16(4) of the Central Goods and Services Tax Act, 2017
 - Supplier's GSTIN and Place of Supply are in one State and recipient's GSTIN in another State
 - ITC reversal due to credit notes
- **Static Statement:**
 - Generated once on 12th of the following month
 - Covers all documents filed by suppliers / ISD between
 - 00:00 hours on 12th day of preceding month to
 - 23:59 hours, on 11th day of current monthSay, GSTR-2B on August 12, 2020 contains data from 00:00 hours of July 12, 2020 to 23:59 hours of August 11, 2020
 - Details reflect in open GSTR-2B of the recipient depending upon supplier's / ISD's date of filing. Say, invoice dated July 15, 2020 is filed on
 - August 11, 2020: Reflect in GSTR-2B of July-2020
 - August 12, 2020: Reflect in GSTR-2B of Aug-2020
- **ITC on import of goods:**
 - Imports of goods data from the ICEGATE system including import from SEZ Units / Developers available in GSTR-2B from September 12, 2020
 - Import of services data not available

- **Other features:**
 - Instant download facility
 - View or download Summary Statement or Section-wise details in Excel or PDF format
 - View supplier wise summary or document wise details
 - E-mail / SMS to taxpayer informing generation of GSTR-2B
- **Steps to Download:**
 - *Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B.*



L&S COMMENTS

- Legal provisions for GSTR-2B have not been enacted / notified as on August 31, 2020
- GSTR-2B is a step towards linking of GSTR-3B and GSTR-2A / 2B as decided by 39th GST Council meeting on March 14, 2020
- Static nature of GSTR-2B will help in reconciling data so far as issues arising due to dynamic nature of GSTR-2A

IMPORT DATA IN GSTR-2A

- Two tables inserted in GSTR-2A on trial basis
 - Import of goods from overseas
 - Inward supplies from SEZ unit / developers
 - Information of bill of entry filed at non-EDI ports and imports through courier service / post office not available
 - Amendment in bill of entries data will also be available soon
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