

Downloading document-wise details of Table 8A of Form GSTR-9

17/08/2020

1. A facility has been provided to the taxpayers to download document wise details of Table 8A of Form GSTR-9, from the portal in excel format. This can be done by using a new option of 'Document wise Details of Table 8A' given on the GSTR-9 dashboard, from Financial Year 2018-19 onwards. This will help the taxpayer in reconciling the values appearing in Table 8A of Form GSTR 9, thus facilitate filling the Form GSTR 9.
2. Table 8A of Form GSTR 9 is populated on basis of documents in **filed** Form GSTR-1 or Form GSTR-5 of the supplier. Thus, all documents which are present in GSTR-2A (Table 3 & 5), will not be available here, as documents which are in uploaded or submitted stage in Form GSTR 1 or 5, are not accounted for credit in table 8A of Form GSTR 9.
3. This excel download will address issues like:
 - Figures of Input Tax Credit (ITC), as pre-populated in table 8A of GSTR-9, not matching with the figures, as appearing in their Form GSTR-2A;
 - To view details of documents that are auto-populated from GSTR-2A, to table 8A of Form GSTR-9
4. **Steps to Download:** To download, navigate to **Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD TABLE 8A DOCUMENT DETAILS** option.
5. **Downloaded excel file will contain:**
 - GSTIN, Trade Name or Legal Name of the supplier
 - The period (month) in which the document featured in GSTR-2A of the recipient
 - Document wise details of B2B (invoices), B2BA (amended invoices), CDNR (credit and debit notes) and CDNRA (credit and debit notes amended), filed by supplier in their Form GSTR-1/GSTR-5, in separate Excel sheets
 - Details from only Form GSTR-1/GSTR-5, which are filed till 31st October of subsequent year
 - In case of amendments, only latest value will be accounted for
 - Field showing "ITC available for Table 8A" – "Yes" or "No"
 - If ITC is not available, a column named 'Reason for Non-accounting' with reasons for non-accounting in Table 8A
6. **Some other Important Points:**
 - Excel download option will be available once GSTR-9 tab for filing is enabled
 - Generated excel will be downloaded as a zip file, if number of documents are less
 - Generated excel can be downloaded in multiple parts, if number of documents are large
 - Data saved/submitted in Form GSTR-1/5 will be shown in Form GSTR-2A, but will not be shown in downloaded excel file of Table 8A of Form GSTR-9

Thanking you,
Team GSTN