

29/08/2020

1. GSTR-2B is an **auto-drafted Input Tax Credit (ITC) statement** generated for every recipient, on the basis of the information furnished by their suppliers, in their respective Form GSTR-1 & 5 and Form GSTR-6 filed by ISD.
2. Taxpayers can now **reconcile data** generated in Form GSTR-2B, with their own records and books of accounts. Using this reconciliation, they can now file their Form GSTR 3B and they can ensure that
 - no credit is taken twice,
 - credit is reversed as per law, &
 - tax on reverse charge basis is paid.
3. Generated Form GSTR-2B consists of:
 - A summary of ITC available as on the date of its generation and is divided into credit that can be availed and credit that is to be reversed (Table 3)
 - A summary of ITC not available and is divided into ITC not available and ITC reversal (Table 4)
4. It is a **static** statement, generated **once** on 12th of **following** month.
 - It consists of all documents filed by suppliers/ISD in their Form GSTR-1, 5 & 6, between 00:00 hours on 12th day of preceding month to 23:59 hours, on 11th day of current month. Thus, statement generated on 12th of August will contain data from 00:00 hours of 12th July to 23:59 hours of 11th
 - The details filed in GSTR-1 & 5 (by supplier) & GSTR-6 (by ISD) would reflect in the next open GSTR-2B of the recipient irrespective of supplier's/ISD's date of filing. For e.g, if a supplier files a document INV-1 dt. 15.07.2020 on 11th August, it will get reflected in GSTR-2B of July (generated on 12th August). If the document is filed on 12th August, 2020 the document will be reflected in GSTR-2B of August (generated on 12th September).
5. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers. (This will be made available in GSTR-2B from 12th September 2020 onwards). Reverse charge credit on import of services is not part of this statement and need to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.
6. **Steps to Download**: Taxpayers can access their GSTR-2B through: ***Login to GST Portal > Returns Dashboard > Select Return period > GSTR-2B.***
7. **Important features**: Taxpayers can
 - View or download Summary Statement or Section wise details in excel or PDF format.
 - Taxpayers can view supplier wise summary or document wise details.
 - Email / SMS to taxpayer will be sent informing them about generation of GSTR-2B.

Thanking you,
Team GSTN