



WebEx on

***Filling of GSTR 2 on GST
Portal and Offline tool***

12/10/2017

**Presented By
GSTN Team**

- Overview of GSTR 2A
- Overview of GSTR 2
- Instructions to fill GSTR 2
- Demo of GSTR 2 & 2A
- Question and Answers



Overview of GSTR 2A



- GSTR 2A is a **system generated 'draft'** Statement of Inward Supplies **for a Receiver** Taxpayer.
- It is **auto-populated** from the GSTR 1, GSTR 5, GSTR 6 (ISD), GST 7(TDS), and GSTR 8 (TCS) filed by the supplier taxpayer from whom goods and/or services have been procured or received by the receiver taxpayer **in a given tax period**.
- The details become available to the receiver taxpayer **for view only** and the details are **updated incrementally** as and when supplier taxpayers upload or change their details in their respective GSTR for the given tax period.
- The auto-populated details of a particular supplier/counter party will get **frozen** when he **submits or files** his return.
- GSTR 2A of a tax period will remain available **for view** till a taxpayer submits/files his GSTR 2.



- When the counterparty has **not submitted/filed** GSTR 1: Any/all invoices uploaded by Supplier Taxpayers in their GSTR 1 will be **visible** in the GSTR 2A and the same can also be viewed in the GSTR 2 of the recipient.
- When the counterparty has **submitted/filed** their return: The invoices available in the GSTR 2A will continue to be available for viewing.
 - Additionally, Receiver Taxpayers will be able to **take action** on the invoices.
 - ACCEPT/REJECT buttons against invoices will be **enabled** for action.
 - The information available in GSTR 2A will also be available in GSTR 2.
- Taxpayer is not require to file GSTR 2A. It is a **read-only** document provided, so that taxpayer can have a record of all the invoices received from various supplier taxpayers in a given tax period.



Overview of GSTR 2A



- GSTR 2A for a given tax period will be available for **viewing and/or downloading** in taxpayer's post-login section of the GST portal.
- Taxpayer cannot make any changes to the GSTR 2A, as it is a **read-only** document.
- The information displayed in GSTR 2A is also available in GSTR 2 and any/all actions must be taken in the GSTR 2 by the receiver.
- When GSTR-1 is filed after filing of GSTR-2 by the counter parties, the details declared in GSTR-2 gets auto populated to GSTR-1A and the **supplier** is expected **to take action** (Accept/Reject/Pending for action) on such details **before** filing of his GSTR-1.
- An alert in the form of an **email and a message** on the dashboard will be sent to the taxpayer when **any new details** are auto-populated into GSTR 2A.



4 parts of GSTR 2A

- **Part A** consists of 3 Tables which are auto populated from the Supplier **GSTR-1 and / GSTR-5**.
 - Table 3 consists of B2B Supply details
 - Table 4 Consist of Debit / Credit Note
 - Table 5 Consist of Amended Debit / Credit Note details
- **Part – B** (Table 6) of the GSTR-2A consist of **ISD** details on account of eligible ITC and ineligible ITC and will be auto populated on the basis of **GSTR-6** filed by the ISD.
- **Part – C** (Table 7A) of GSTR-2A consist of **TDS** Details, which will be auto populated on the basis of **GSTR-7** filed by the TDS Deductor.
- **Part – C** (Table 7B) of the GSTR-2A consist of **TCS** Details, which will be auto populated on the basis of **GSTR-8** filed by the E-Commerce Operator.
- Receiver is expected to take action of **either Accept / Reject** in information of Part B & C.



Overview of GSTR 2

- **Receiver** taxpayers are required to file **GSTR 2 return (Statement of Inward Supplies)** on a **monthly** basis in which they can **accept, modify, reject, or keep pending** the invoice level outward supplies information **furnished by** the supplier taxpayer (in their GSTR 1), to prepare the details of inward supplies and credit or debit notes.
- Receiver taxpayers **can also add** inward supplies and credit or debit notes received for supplies that are not declared by the supplier taxpayer in GSTR 1.
- GSTR 2 needs to be filed even if there is no business activity (**Nil Return**) during a given tax period.



GSTR -2 not to be filed by



- The following taxpayers are not required to file GSTR 2:
 - Taxpayers under the Composition Scheme (Return to be filled by them in GSTR 4)
 - Non-resident foreign tax payers (Return to be filled by them in GSTR 5)
 - Online information database and access retrieval service provider (Return to be filled by them in GSTR 5A)
 - Input Service Distributors (ISD) (Return to be filled by them in GSTR-6)
 - Tax Deducted at Source (TDS) deductors (Return to be filled by them in GSTR 7)
 - E-commerce operators deducting TCS (Return to be filled by them in GSTR 8)



- The inward supplies include
 - **all inward supplies** of goods and/or services,
 - **including** inward supplies of services on which the tax is payable on **reverse charge basis**.
 - also includes inter-state inward supplies, debit notes or credit notes and supplementary invoices issued during a specific tax period.



Due dates to file GSTR 2



- Normal taxpayers **cannot** file GSTR 2 **before the end of the current tax period.**
- Following are the exceptions to the rule:
 - Casual Dealers
 - Taxpayers who have applied for voluntary cancellation of GST registration are allowed to file GSTR 2 before the end of the current tax period if they have received the cancellation order.
- Due date for filing GSTR 2 is **11th to 15th** of the month succeeding the tax period.
 - Example: The goods and/or services received during the month of January should be filed between 11th to 15th of February. The date of filing GSTR 2 can be extended by the Board/Commissioner by notification.
- As of now July, 2017, GSTR 2 is to be filed from 11th to 31st October , 2017.



Late filing of GSTR 2



- A receiver tax payer is charged late fee for filing GSTR 2 after the due date.
- Late fee for filing GSTR 2 after the due date is **auto calculated** after filing the return.
 - The **payment** of late fee is **not** required **before filing** of GSTR 2.
 - The fee must be paid before filing GSTR 3, without which the return is considered invalid.
- The charges for late filing of GSTR 2 is **INR 100 per day** per CGST Act and States have their own fee, based on the types of inward supplies received by the taxpayer (inter-state, intra-state, or both).
 - Depending on the types of inward supplies received, the total charges may be as per provisions of law.



- Inward supply invoices in respect of input/input services/ capital goods received from a registered person other than the supplies attracting reverse.
- Inward supplies invoices pertaining to input/input services /capital goods from a registered supplier attracting reverse charge.
- Inward supplies received from an unregistered supplier.
- Import of services.
- Input/ capital goods received from overseas or from SEZ units on a Bill of Entry .
- Amendments to details of inward supplies furnished in return for earlier tax periods (including debit notes/ credit notes issued and their subsequent amendments) .
- Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received.
- ISD credit received.
- TDS/TCS credit .
- Advances paid/ adjusted on account of receipt of supply.
- Input tax credit reversal /reclaim.
- Addition and reduction of amount in output tax for mismatch and other reason.
- HSN summary of inward supplies.

- ITC can be claimed **up to 12 months** from the date on which the original invoice/debit note was issued or annual return was filed, whichever is earlier.
- There will be no transfer in the Electronic Credit Ledger in case there is a gap of **more than a year** between the original invoice/debit date and date of filing of GSTR 3 for the tax period when such details were uploaded.



- Pre-conditions for filing of GSTR 2 are:
 - The receiver taxpayer should be a Registered Normal Dealer and should have an **active** GSTIN.
 - Receiver taxpayer should have **valid login credentials** (i.e., User ID and password).
 - Receiver taxpayer should have **valid and non-expired/unrevoked** digital signature certificate (DSC), in case it is mandatory (DSC is mandatory for companies, LLPs and FLLPs).
 - **Due date** for filing of GSTR 1 of the same tax period should have **lapsed**.



• Filing

- Receiver taxpayer **logs into** the GST portal using their login ID and password.
- Navigate to **Services > Returns > Returns Dashboard**
- **Select** the financial year and tax period for which GSTR 2 needs to be filed and **click** SEARCH
- All returns pertaining to the given tax period will be displayed in different tiles
- Select GSTR 2 tile and click on PREPARE ONLINE or PREPARE OFFLINE

• Viewing

- In the post-login mode, taxpayer can **access** the GSTR 2 return by navigating to the Returns Dashboard and selecting the given financial year and return filing period.
 - ✓ Path: **Services > Returns > Returns Dashboard**



Actions by Receiver in GSTR 2



- Receiver taxpayer will be able to see the supplier-wise summary of all invoices received.
- Against each invoice of each supplier, receiver taxpayer shall take one of four possible actions – Accept, Modify, Reject, and Keep Pending
- The taxpayer can also Add (by using ADD MISSING INVOICE option) all the invoices for the tax period which have not been added by the various Supplier(s), if applicable.

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- After taking action and entering/uploading all the invoices and details in the various sections of GSTR 2, taxpayer will **click SUBMIT** to validate the data.
- **Once the data is validated**, taxpayer can click on **FILE GSTR 2** using DSC or EVC
- A confirmation message will pop-up to confirm or cancel the filing with YES and NO options respectively.
 - Upon clicking YES, GSTR 2 will be filed and Acknowledgement Reference Number (ARN) will be generated for the same.



- ARN is generated on successful submission of the GSTR 2 Return.
- In case the return is filed through an offline utility, a Temporary ID is generated when the taxpayer uploads the JSON file. On successful submission of the return, an ARN is generated.
- An SMS and an email are sent to the taxpayer on successful submission of the GSTR 2.
- Once the Return is submitted after affixing DSC or E-sign as the case may be, the return is available to jurisdictional authority.
- In case of amendments or additions, details of counterparty supplier taxpayers are auto-populated in GSTR 1A.



- Taxpayer will be eligible to **avail** the credit on reverse charge and non-reverse charge supplies on the basis of invoice which he is expected to **add/validate on filing** of GSTR 2.
- Current Tax period ITC, as per GSTR 2, can be utilized for return related liability of **that** tax period only.
- On creation of mismatch report, provisional ITC will be segregated into matched and mismatched ITC and taxpayer can utilize **matched ITC** against **other than** return related liabilities only once valid GSTR-3 is filed.
- If receiver taxpayer is filing GSTR 2, post filing of GSTR-1 by the Supplier, then he has to mandatorily take action on the information so received in GSTR 2.
- Taxpayer cannot add the same details, on his own, which are available in his GSTR 2



- All **accepted and modified** invoices will become part of GSTR-2 of **such tax period**.
- Invoices which are kept under pending will be **rolled over** to next Tax period of GSTR-2.
- Receiver can **add any invoice / Debit / Credit notes** which are **omitted** by the Supplier in GSTR-1.
- In respect of Amended B2B, TDS details (TDS), TCS details, Receiver has to take action of either Accept / Reject/ Pending for Action.
- Modified and newly Added invoices/Debit/Credit Note details by the Receiver in GSTR-2 will be **auto populated to GSTR-1A** of the Supplier in the **same Tax period**, if the **Supplier has not filed** his GSTR 3.
 - Supplier is **expected to** take action of Accept / Reject in respect of such details.

- If **GSTR 1 has not been filed** by the supplier till 10th and **GSTR-2 is filed** by Receiver **before** filing of GSTR-1 by the supplier, then all B2B, Amended B2B, Debit and Credit Note and Amended Debit / Credit Note details from GSTR-2 of the Receiver will be **auto populated in the GSTR-1 of the Supplier** and supplier **has to take action** of acceptance /deletion / pending for action.
- Receiver has to declare the details of services received where **payment to the supplier is not made within 6 months** from the date of receipt of invoice and on that ITC has been claimed.
 - In such case, **output tax liability will be created** to the extent of ITC claimed earlier on such services along with the interest. GSTR 3 and Tax liability ledger of the Receiver will get updated.

- In case of **reverse charge supplies from un-registered persons, Receiver will issue invoice** and same will be reported in Table 4/4A of GSTR-2.
- **Amendment of accepted** invoice is **not** allowed.
- Any addition of new invoices, amendments of earlier invoices, debit/credit note and amendments in relation to invoices pertaining to a particular FY shall not be allowed after filing of GSTR-3 of September or GSTR 9 of next FY, whichever is earlier.



- In cases where Taxpayers have converted **from Normal Taxpayer to compounding taxpayer**
 - Entries in GSTR 2 filed after the date of conversion can be made only for invoices/documents dated **prior to the date of conversion.**
 - rectifications will be allowed only in respect of **original invoices/documents issued prior** to the date of conversion
- In cases where Taxpayers have **surrendered/cancelled GSTIN**,
 - **GSTR 2 can be filed** for the period for which taxpayer has been active/alive.
 - Invoice/debit/credit note date should be **prior** to the effective date of surrender/cancellation.
- For non-filing of GSTR 1/2/3, a notice will be sent in the form of GSTR-3A.

1. The GSTR 2 details can be furnished by uploading the JSON file prepared using offline tool downloaded from the GST portal. The key steps for preparing GSTR 2 through offline tool are as follows
 - a. Download the version 2.0 of Return Offline tool.
 - b. Extract and Install it on your Computer. An icon will be created on the Desktop of your computer
 - c. Download the auto-populated file of GSTR 2 by clicking on prepare offline tab on GSTR 2 tiles on Return home page and generating the download file by clicking on “**Download data for GSTR 2**” and clicking on the file/s generated after some time.
 - d. Open the downloaded file in the offline tool and prepare your GSTR 2 by taking action on the auto-populated invoices with submitted status and furnishing other required details. A JSON file can be generated by clicking on Generate JSON tab.



e. Log in the portal and upload the generated JSON file.

f. The downloaded file opened in the offline tool can also be exported as an excel file and the actions of Accept/Reject/Modify/Keep Pending can be stated in the action taken column of the excel file and other details furnished in the different worksheets to prepare the excel file of GSTR 2. This excel file can then be imported in the offline tool and a JSON file prepared which can then be uploaded to the portal to prepare your GSTR 2.

2. Click on '**preview**' and download the draft preview report as pdf document and verify the entered data with your accounting records. In case of any discrepancy correct the furnished data.



1. Ensure, there is no error in the furnished data. Remember, once you submit your GSTR 2, you cannot make any changes in the GSTR 2. Any changes can then be made only in next tax period GSTR 2 through amendment tables.
2. Click on **Submit button** to submit the GSTR 2.
3. Click on **File Return** button, and file the return with applicable mode of electronic signature (DSC/EVC) after selecting the authorized signatory.

You may go through the links provided below for any further information:

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Creation_of_Inward_Supplies_Return.htm

<https://tutorial.gst.gov.in/userguide/returns/index.htm#t=faq.htm>

<https://www.youtube.com/c/GoodsandServicesTaxNetwork>



Instructions to fill



1. Terms used:

- GSTIN: Goods and Services Tax Identification Number
- UIN: Unique Identity Number
- UQC: Unit Quantity Code
- HSN: Harmonized System of Nomenclature
- POS: Place of Supply (Respective State)
- B to B: From one registered person to another registered person
- B to C: From registered person to unregistered person



2. Table 3 & 4 captures information of:

(i) **Invoice-level inward supply** information, **rate-wise**, pertaining to the tax period reported by supplier in GSTR-1, to be made available in GSTR-2, based on auto-populated details received in GSTR-2A;

(ii) Table 3 to capture inward supplies, **other than** those attracting reverse charge and Table 4 to capture inward supplies attracting **reverse charge**;

(iii) The recipient taxpayer has the **following option** to act on the auto populated information: a. Accept, b. Reject, c. Modify (if information provided by supplier is incorrect), or d. Keep the transaction pending for action (if goods or services have not been received)

(iv) After taking the action, recipient taxpayer will have to mention whether he is **eligible to avail credit** or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;



- (v) The recipient taxpayer can also **add invoices** (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
- (vi) Table 4A to be auto populated;
- (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured **always, except** in case of supplies received from registered person, where it is required **only if** the same is different from the location of the recipient;
- (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, **pertaining to reverse charge only when the time of supply** arises in terms of section 12 or 13 of the Act;
- (ix) Recipient tax payer is required to **declare** in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).



3. Details relating to **import** of Goods/Capital Goods from **outside** India as well as **supplied by** an **SEZ** Unit to be reported **rate-wise** by recipient tax payer in Table 5.
4. Recipient to provide for Bill of Entry information **including** six digits port code and seven digits bill of entry number.
5. Taxable Value in Table 5 means **assessable value for customs purposes** on which IGST is computed (**IGST is levied on value plus specified customs duties**). In case of imports, the **GSTIN would be of recipient tax payer**.
6. Table 6 to capture **amendment of information, rate-wise**, provided in **earlier tax periods** in **Table 3, 4 and 5** as well as **original/ amended** information of debit or credit note. **GSTIN not** to be provided in case of export transactions.
7. Table 7 captures information on a **gross value** level.



8. An option similar to Table 3 is **not** available in case of Table 8 and the **credit** as distributed by **ISD** (whether **eligible or ineligible**) will be made available to the recipient unit and it will be required to **re-determine** the eligibility as well as the amount eligible as ITC.
9. TDS and TCS credit would be **auto-populated** in Table 9. Sales return and Net value columns are **not applicable** in case of tax deducted at source in Table 9.
10. The **eligible credit** from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the **Electronic Credit Ledger on submission** of its return in Form GSTR-3.
11. Recipient can **claim less ITC on an invoice** depending on its use i.e. whether for business purpose or non-business purpose.



12. Information of **advance paid** pertaining to reverse charge supplies and the **tax paid on it including adjustments** against invoices issued should be reported in Table 10.

13. Table 12 to capture **additional liability due to mismatch as well as reduction in output liability** due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.

14. Reporting criteria of HSN will be same as reported in GSTR 1.

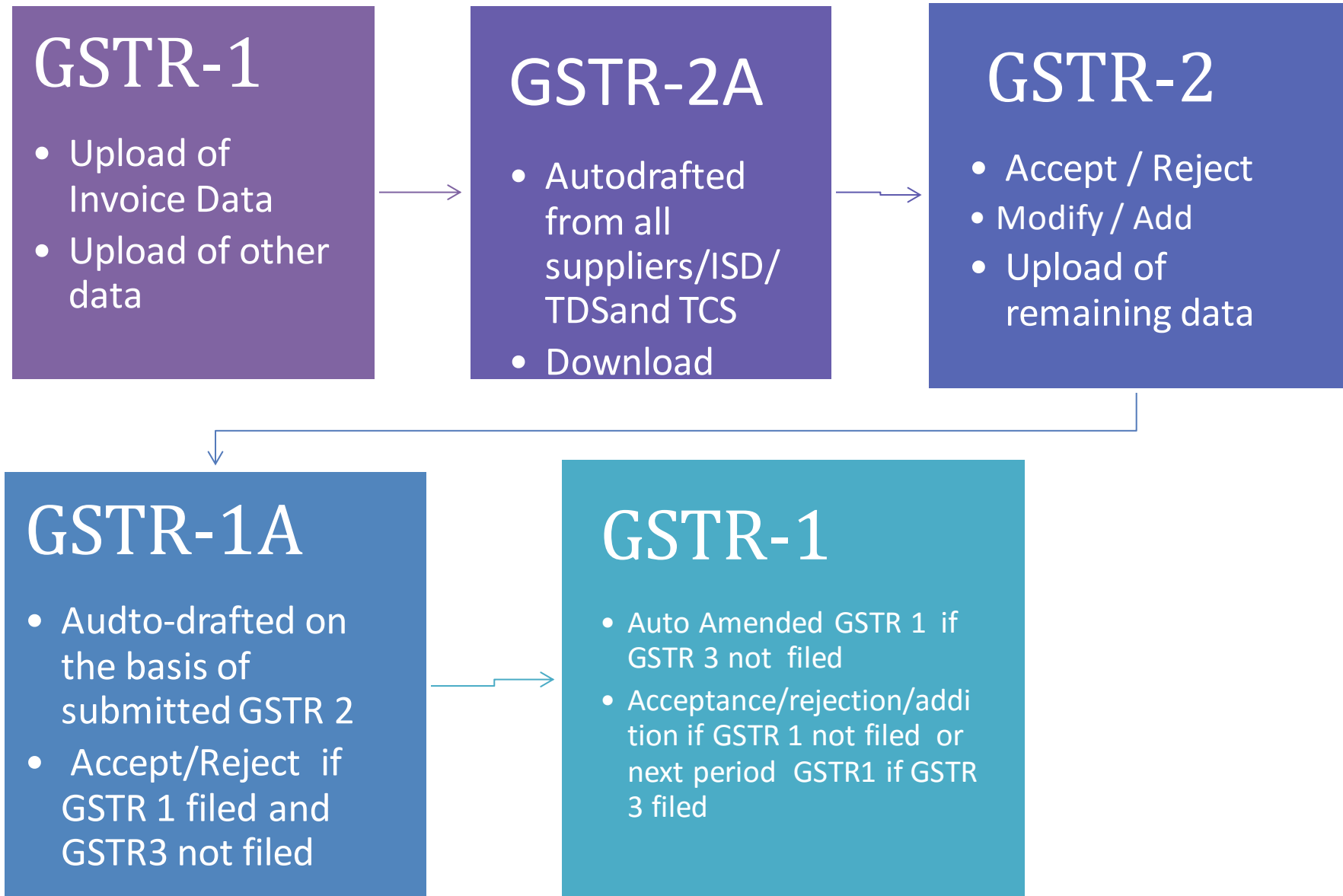
(Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.)



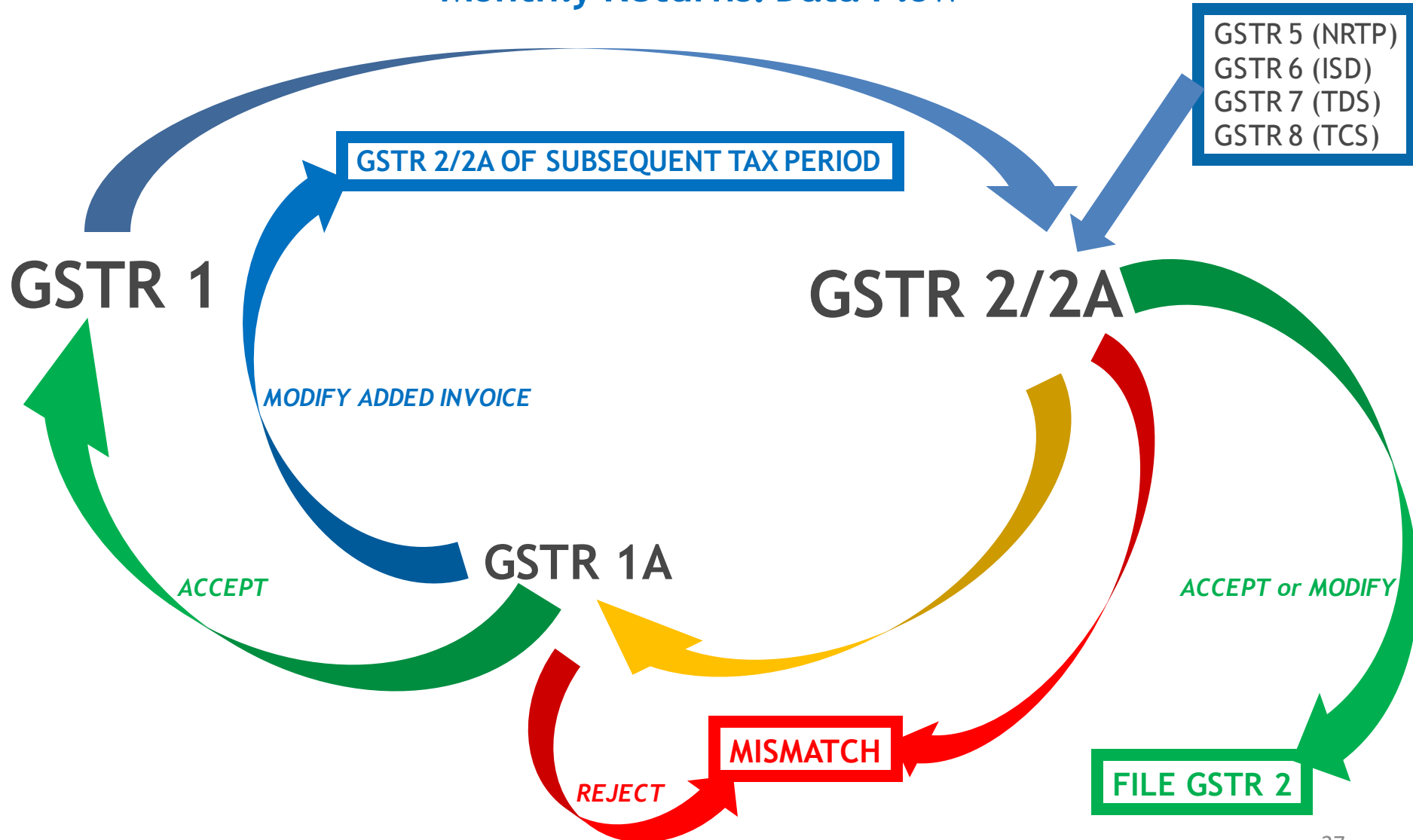
Input tax credit reversal /reclaim under Table 11 of GSTR 2



- Rule 37(2) reversal of input tax credit on account of non payment of consideration of supply by the recipient within the prescribed time limit.
- Rule 39 (1) (j) (ii): reduction of output tax credit on account of issuance of a credit note to the ISD by the supplier
- Rule 42(1) m: reversal of credit attributable towards exempt supplies and for non business purpose.
- Rule 43 1 (h): Reversal of input credit along with interest attributable on capital goods used in exempt supplies.
- Rule 42 (2) (a) reversal of credit attributable on the capital goods used partly for business purpose and taxable supplies and also partly for non business purpose and for exempt supplies .
- Rule 42 (2) (b) : re-credit of amount paid in excess than determined under Rule 42 on input tax credit in respect of inputs and input services partly used for business/ non business purpose and for making both exempt and taxably supplies.
- On account of amount paid subsequent to reversal of ITC, will reduce the liability.
- Any other liability (to be specified)



Monthly Returns: Data Flow



Social Media Channels of GSTN

Social media is being used extensively by GSTN to assist taxpayers and other stakeholders.

These channels have been designed with a purpose to inform and educate the stakeholders on various aspects of GST Portal, through various tools like webinar, interviews and videos and latest updates etc.

- **Twitter Handle: AskGSTech**
- **YouTube Channel**
- **Facebook**

Social Media Channels of GSTN



<https://www.facebook.com/gstsystemsindia/>



https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bOQ/about



<https://twitter.com/askGSTech>





For any further information please contact
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Thank You!

