

GSTR 2

(offline utility + issues and resolution in fiing)

CA Venugopal Gella

Objective of session

Provision and Due
dates

How to file Form
GSTR 2

Understanding
Offline utility

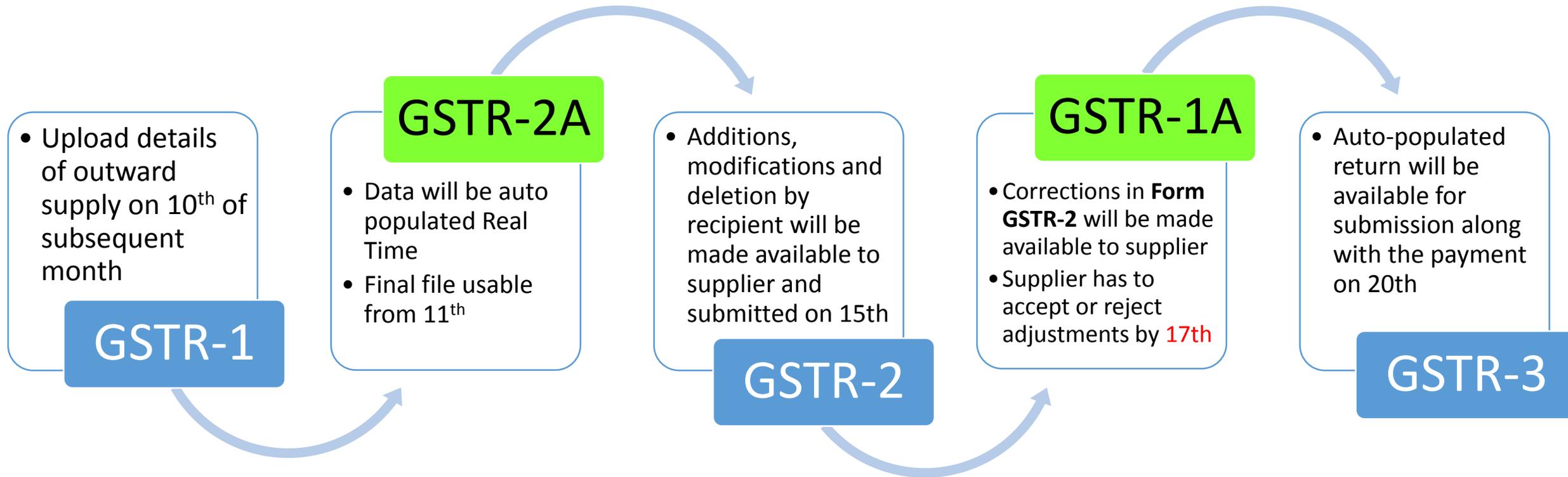
Filing issues

Preventive
Measures

Due date for next 3 months

Return Form	For July 17 (extended)	For August 17	For Sept 17
Form 3B	20 th Aug 17	20 th Sept 17	20 th Oct 17
GSTR -1	Sep 1 st to 10 th Oct	TBU <i>*10th Sept</i>	TBU
GSTR-2	11 th to 31 st Oct	TBU <i>*15th Sept</i>	TBU
GSTR-3	Upto Nov 10th	TBU <i>*20th Sept</i>	TBU

File Process Overview - General



Return Dashboard for July

Financial Year •

Return Filing Period •

2017-18



July



SEARCH

Details of outward supplies of goods or services

GSTR1

Status- **Filed**

VIEW GSTR1

Details of auto drafted supplies

GSTR1A

PREPARE ONLINE

PREPARE OFFLINE

Inward supplies received by taxpayer

GSTR2

PREPARE ONLINE

PREPARE OFFLINE

Auto Drafted details

GSTR2A

VIEW

DOWNLOAD

Monthly Return

GSTR3B

Status- **Filed**

VIEW GSTR3B

GSTR 2A – Auto Drafted Details

Available on Real time basis after entry by
counter party in
(GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-8)

Auto Drafted details

GSTR2A

[VIEW](#)

[DOWNLOAD](#)

2A - View

Year				
Month				

1.	GSTIN																		
2.	(a)	Legal name of the registered person																	
	(b)	Trade name, if any																	

PART-A

** Important Notice: If the invoices are more than 500, please check [here](#)

B2B Invoices

Credit/Debit Notes



Ammendments to B2B INVOICES

Ammendments to Credit/Debit Notes

PART-B - ISD Credits

PART-C - TDS Credits

PART-D - TCS Credits

ISD Credits

TDS Credits

TCS Credits

B2B Invoices - Supplier Details

Supplier Details	Supplier Name	Counter Party Submit Status
07AABFA7721P1ZX	GST CLOUD SOLUTIONS LIMITED	YES
07AABHK1052K1ZX	ZINDABAD HOTELS PRIVATE LIMITED	NO
07AACCA8907B1ZX	BETA MARKETERS	YES
06AABCI2726B1ZX	RAHSYA MARKETING	YES
06AABCN3265E1ZX	MIND CONVERGENCE TECHNOLOGIES PVT LTD	YES

« 1 2 3 4 5 6 7 8 »

BACK

2A Download

Dashboard > Returns > GSTR

Offline Download for GSTR2A

Download data for GSTR2A



GENERATE FILE

BACK

Your file has been generated as on date: 17/10/2017 time: 19:16:07 to download click on the download link below. Incase to generate latest file click on [generate file again..](#) ✕

Download data for GSTR2A

GENERATE FILE



[Click here to download - File 1](#)

BACK

View JSON

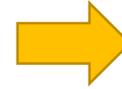


Goods and Services Tax Offline Tool

Upload new invoice/other data for return

NEW

Open Downloaded Return file from GST portal



OPEN

Summary

Section Name	No. Of Invoices	Total Central Tax Amount(₹)	Total State/UT Tax Amount(₹)	Total Integrated Tax Amount(₹)	Total CESS(₹)
B2B Invoices - 4A, 4B, 4C, 6B, 6C	115	245,331.05	245,331.05	4,599.35	0.00

Detailed View JSON

Select Section

B2B Invoices



Search Invoices

Receiver GSTIN/UIN	Invoice No.	Invoice Date	Total Invoice Value(₹)	Place Of Supply	Supply Type	Invoice Type
36AACCR1459F1ZH	13618/0000	26-07-2017	₹14,190.00	29-Karnataka	Inter-State	Regular
09AABCD9889L1ZQ	17-04242	31-07-2017	₹11,866.00	29-Karnataka	Inter-State	Regular
29AABCH1227L1ZK	720051	26-07-2017	₹3,27,450.1	29-Karnataka	Intra-State	Regular
29AGPPR2852Q1ZA	092	28-07-2017	₹83,000.00	29-Karnataka	Intra-State	Regular

Convert 2A / Json to Excel

There are two ways to convert 2A data to Excel

- Copy Paste
 - On Screen Data of GSTR 2A, can be copied and pasted to Excel
- ASP Services
 - 3rd Party software's will read Json Files
 - Paid and Free versions
 - Desktop and Cloud application
 - Have the Ability to convert them into CSV/Excel etc
 - Auto Reconcile with the Books of Accounts

GSTR 2 – Inward Return

Most of the information is auto-populated

GSTR-2

- The details of outward supplies uploaded in GSTR-1 by the supplier would be auto-populated in GSTR-2A on real time basis.
- The recipient taxpayer has option to process them in GSTR 2 by :-
 - Accept
 - Reject,
 - Modify (If information provided by the supplier is not correct)
 - Keep the transaction **pending** for action (if goods or services have not been received); or
 - **Add** the inward transactions which are not uploaded by the supplier (possess the invoice + received goods or services).

No such modification shall be allowed after filing return for September of the **next year** or filing of annual return.

GSTR-2

- The modifications or additions made by the recipient would be communicated to supplier in GSTR-1A.
 - The supplier has to accept such modifications or reject on 16th and 17th of subsequent month.
 - The changes accepted by the supplier would amend the GSTR-1 automatically.
 - GSTR-2 - To file before 15th of subsequent month in the normal course
 - Transactions to be classified as
 - Eligible (Inputs, Input Services, Capital Goods T4+C2)
 - In Eligible (T1,T2,T3)
- for availment of credit.

GSTR 2 Not Applicable for

- Input Service Distributors
- Taxpayers under the Composition Scheme
- Non-resident Taxable Persons
- Taxpayers paying tax under section 51 (TDS) or 52 (TCS)

Filing Period

- Normally after GSTR 1 **ONLY**
- **Exceptions**
 - Casual taxable person
 - Surrender of Registration by Normal Taxpayer Surrender of Registration by Normal Taxpayer

GSTR 2 : To Check before Filing

- The receiver taxpayer should be a
 - Registered Normal Dealer and (Other than above mentioned Category)
 - should have an active GSTIN.
- Have valid login credentials (i.e., User ID and password).
- Sign before you File
 - DSC which is mandatory for companies, LLPs and FLLPs
 - For e-Sign Receiver taxpayer should have a valid Aadhaar number with mobile number, in case they want to use the E-Sign option.
- Electronic verification
 - should have with him an active mobile number which is indicated in his **registration**
- Due date for filing of Form GSTR-1 of the same tax period should have lapsed.

GSTR-2 – Steps to be taken care

1. Before logging into portal clear browsing history (Ctrl+Shift+Delete) / Ctrl + F5
2. Decide to Process GSTR 2 as **Online or Offline**
3. Download GSTR-2A from common portal – on or after 11th of subsequent month (A), though available on real time basis
4. Keep the purchase register ready to compare the data with GSTR-2A downloaded (B) (GSTIN wise)
5. Match (A) and (B)

Note: Major issue the GSTR-2A cannot be downloaded in excel from portal.

Table View of GSTR 2

GSTR 2 – Table 1 & 2 – Auto Populated

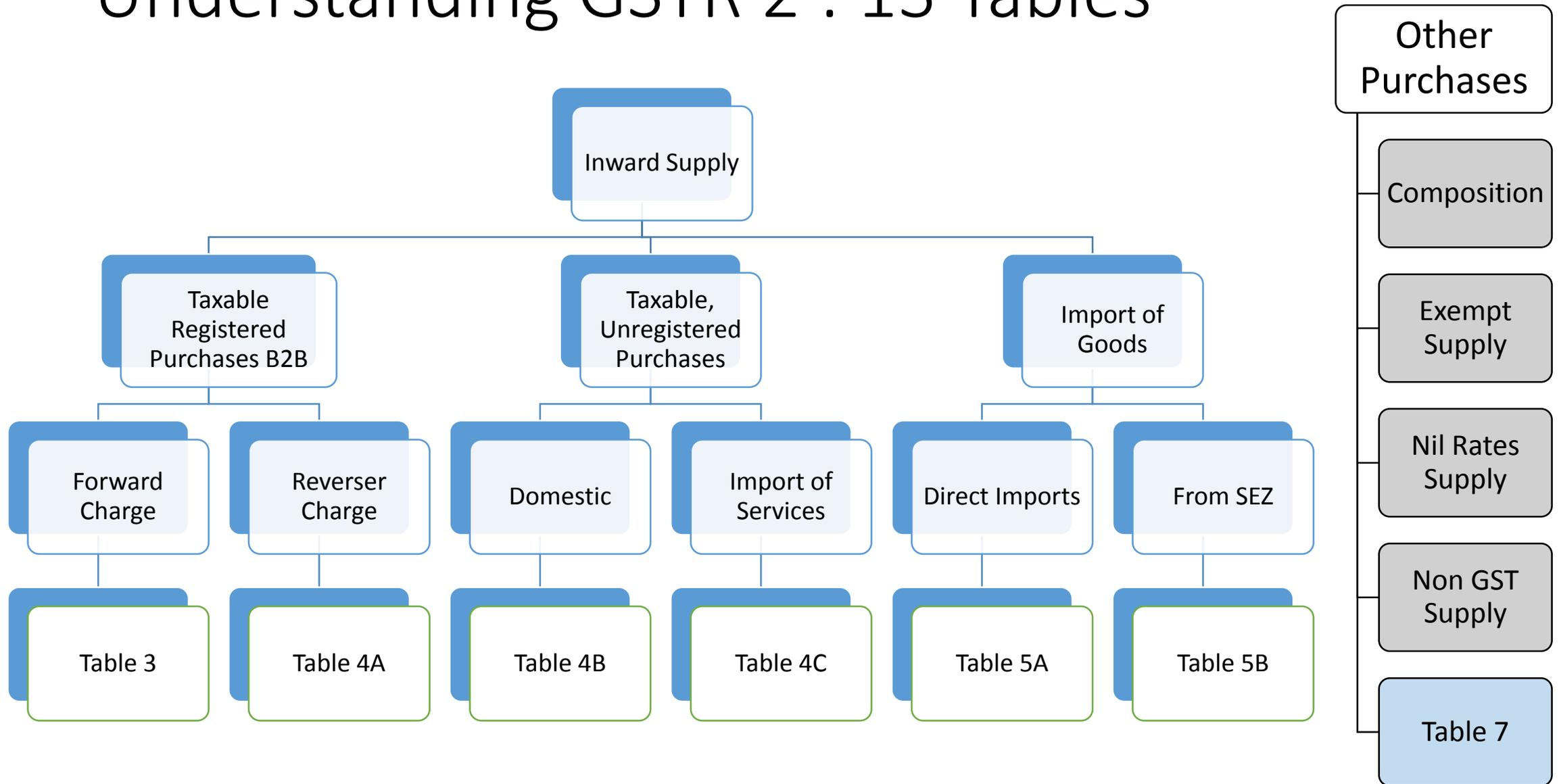
Form GSTR-2
[See Rule.....]

Details of inward supplies of goods or services

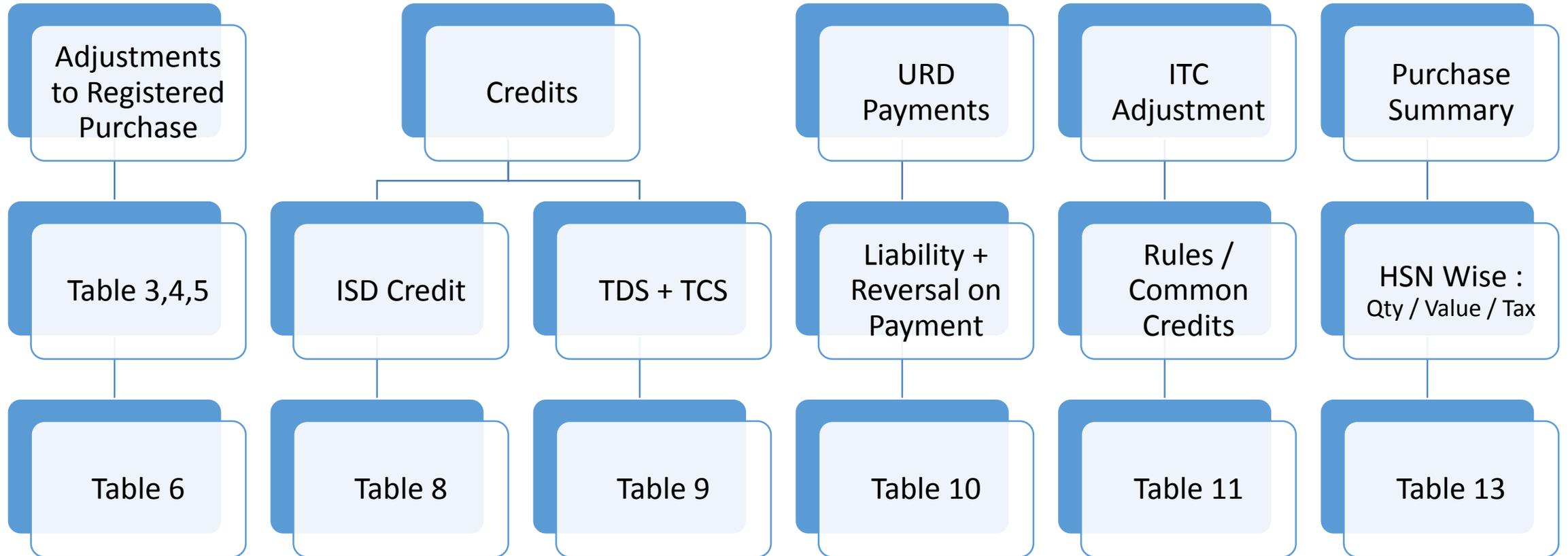
Year				
Month				

1.	GSTIN																		
2.	(a)	Legal name of the registered person	Auto populated																
	(b)	Trade name, if any	Auto populated																

Understanding GSTR 2 : 13 Tables



Other ITC / Cash Credits



GSTR 2 – Filing Process

Choose Mode of Filing

Inward supplies received by taxpayer GSTR2

Prepare Online

- Detailed Data entry in the portal
- Option to import in offline mode still exists
- Fetch Data from GSTR 2A, by Clicking : Generate GSTR 2 Summary
- Data Entry to be done in each tile

Prepare Offline

- Use Department Java Json Utility
- Third Party Utility
- Generate Json of GSTR 2
- Upload it to GSTN Portal
- Submit and File the Returns

Prepare Online : Invoice Details

3,4A - Inward supplies received from Registered person including reverse charge supplies 0

Total Taxable Value	Total Tax
₹0.00	₹0.00
Total ITC available	
₹0.00	

5 - Import of Inputs/Capital goods and Supplies received from SEZ 0

Total Taxable Value	Total Tax
₹0.00	₹0.00
Total ITC available	
₹0.00	

4C - Import of service 0

Total Taxable Value	Total Tax
₹0.00	₹0.00
Total ITC available	
₹0.00	

6C - Debit/Credit Notes for supplies from registered person 0

Differential Value	Differential Tax
₹0.00	₹0.00
Total ITC available	
₹0.00	

4B - Inward supplies from an unregistered supplier 0

Total Taxable Value	Total Tax
₹0.00	₹0.00
Total ITC available	
₹0.00	

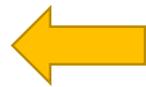
6C - Debit Notes/Credit Notes for Unregistered Supplier 0

Total Taxable Value	Total Tax
₹0.00	₹0.00
Total ITC available	
₹0.00	

Prepare Online : Other Details

7 - Supplies from composition taxable person and other exempt/nil rated/non GST supplies	10(I) - 10A - Advance amount paid for reverse charge supplies 0	10(I) - 10B - Adjustment of advance amount paid earlier for reverse charge supplies 0
Composition Value ₹0.00 Nil Rated value ₹0.00 Exempt value ₹0.00 Non GST value ₹0.00	Gross Advance Paid ₹0.00 Total Tax ₹0.00	Gross Advance Paid ₹0.00 Total Tax ₹0.00
13 - HSN summary of inward supplies 0	11 - Input Tax Credit Reversal/Reclaim	8 - ISD Credit received 0
Total Value ₹0.00 Total Tax Amount ₹0.00 Total Taxable Value ₹0.00	Total ITC Reversed ₹0.00	Tax Credit Received ₹0.00 Total ITC available ₹0.00

GENERATE GSTR2 SUMMARY



Prepare Offline

Offline Upload and Download for GSTR2

Upload Download

i No offline transaction for the given return period

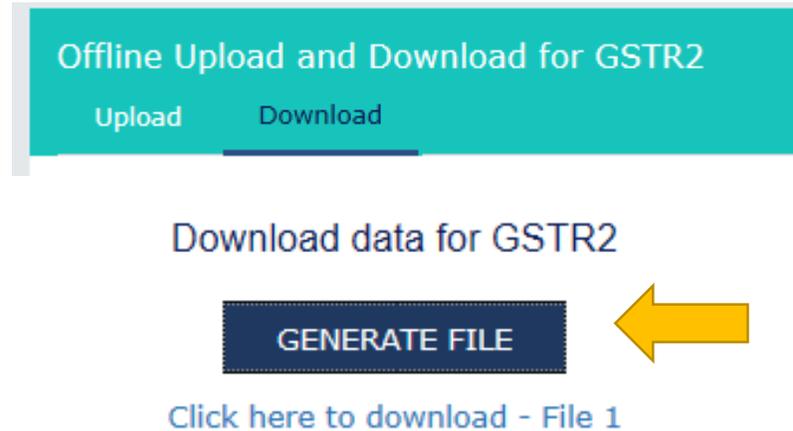
In case uploaded data

Invoice Upload

Browse...

- In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal **for only those records which fail**.
- Please download the error file and view it in the **Offline tool** to correct the same.
- After making required correction, please prepare JSON file following the same process as that for regular invoice data upload and submit the JSON file on the GST portal.
- The JSON file will be validated again and will be taken in by the system **if found OK**.

Prepare Offline - Download Json



- You can generate the JSON file for GSTR 2 with the information, whether uploaded by you or auto-populated, by clicking on "Generate File".
- The download link is generally available in around **twenty minutes** after clicking on "Generate File". The number of files **may be more than one if the JSON file size is more than 5 MB**.
- You can download the JSON file by clicking on the link as will appear once the file is generated.
- The downloaded file can be opened in the offline tool for preparing your GSTR 2.

INFORMATION

- The number of Invoices/Records that can be **viewed** and **entered online** for a **table /section** in Form GSTR-2 e.g. B2B, CDN etc. is restricted to **500 invoice/record** items only which can be comfortably browsed online.
- Taxpayer having invoices/records more than the said limit, may please use the "Offline Utility tool" available on the portal for viewing/modifying invoice data. Please download the data (Prepare Offline > Download Tab > Generate File) and view it in the Offline Tool.

Form GSTR - 2

Details of inward supplies of goods or services

Year	2017-18
Month	July

1.GSTIN	
2(a).Legal name of the registered person	
2(b).Trade name, if any	-

3, 4A - Inward supplies from registered person including supplies attracting reverse charge

No. of Records	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess	Total IGST ITC available	Total CGST ITC available	Total SGST ITC available	Total CESS ITC available
0	0	0	0	0	0	0	0	0	0

5 - Import of Inputs/Capital goods and Supplies received from SEZ

No. of Records	Total Taxable Value	Total Integrated Tax	Total Cess	Total IGST ITC available	Total CESS ITC available
0	0	0	0	0	0

4C - Import Of Services

No. of Records	Total Taxable Value	Total Integrated Tax	Total Cess	Total IGST ITC available	Total CESS ITC available
0	0	0	0	0	0

6C - Debit/Credit Notes for supplies from registered person

No. of Records	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess	Total IGST ITC available	Total CGST ITC available	Total SGST ITC available	Total CESS ITC available
0	0	0	0	0	0	0	0	0	0

4B - Inward supplies from an unregistered supplier

No. of Records	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess	Total IGST ITC available	Total CGST ITC available	Total SGST ITC available	Total CESS ITC available
0	0	0	0	0	0	0	0	0	0

6C - Debit Notes/Credit Notes for supplies from an unregistered supplier

No. of Records	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess	Total IGST ITC available	Total CGST ITC available	Total SGST ITC available	Total CESS ITC available
0	0	0	0	0	0	0	0	0	0

7 - Supplies from composition taxable person and other exempt/nil rated/non GST supplies

Supplies from Composition person	Exempt value	Nil rated supply	Non GST supply
0	0	0	0

10A - Advance amount paid for reverse charge supplies

No. of Records	Total Advance paid	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0

10B - Adjustment of advance amount paid for reverse charge supplies

Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0

13 - HSN summary of inward supplies

No. of Records	Total Advance adjusted	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0	0	0

11 - Input Tax Credit Reversal / Reclaim

Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0	0	0

Reconciliation Difference

Books vs GSTR 2A

When GST Records(2A) are Compared with Books of Accounts, the following status that would appear

1. Records Fully Matched & in Same Tax Period (Accept)
2. Records Fully Matched & but in a different Tax Period (Pending)
3. Records in Books of Accounts but NOT in GSTR 2A (Missing)
4. Records in GSTR 2A, but NOT in Books of Accounts (Additional / Reject)
5. Partly Matched and there could be difference in
 - Invoice Date
 - Invoice Number
 - Taxable Value
 - Tax Amount
 - Place of Supply



Action Points



ACCEPT INVOICE : IMPACT

- Acceptance of auto drafted invoices or changes by the supplier in his Form GSTR-1A will form part of GSTR-3 of the supplier of M tax period.
 - provided such acceptance is done, followed by successful filing of Form GSTR-1,
 - before the creation of GSTR-3 of M tax period.

- **Note**, it is not possible to modify or reject (delete) an invoice once a Recipient have accepted it and filed their Form GSTR-2.

REJECTED INVOICE : IMPACT

- Updated in GSTR 1A of Supplier as Rejected invoice
- Supplier can Accept the Rejection,
 - this would reduce his Output Tax Liability.
 - Invoice would gets removed from his Records
- Supplier can Reject the Rejection,
 - this would not change any of his original GSTR 1 Submission
- **Note**, You are not allowed to revise your action post submission of GSTR-2

MODIFY INVOICE : IMPACT

NON Editable FIELDS

- Supplier's GSTIN
- Supplier Name
- Invoice No.
- Invoice Date
- POS : Place of Supply
- Supply Type
- Invoice Type

EDITABLE FIELDS

- Total Invoice Value (₹)
- Taxable Value
- Eligibility for ITC
- Amount of ITC available

MODIFY INVOICE : IMPACT

- This will be appeared in GSTR 1A for the Suppliers to Take action.
- In cases, where there is a discrepancy because of Rejection or Kept pending by supplier
 - Difference between the tax paid by the supplier taxpayer and
 - the credit claimed by the receiver taxpayer,
 - a mismatch report is generated that is communicated to both the supplier and receiver, and is also available to the concerned jurisdictional tax officer(s).
- If the supplier taxpayer does not rectify the amount
 - amount of discrepancy shall be added to the output tax liability of the recipient in their return for month M+2 where M is the tax period.
 - The recipient will also pay interest at the prescribed rate on the amount of credit from the date of availing the credit till the date of addition to the output liability

MODIFY INVOICE : Restore

- Once the invoice has been modified and you wish to revert to original details,
 - you need to first Reject the modified invoice.
 - The status would now be changed to Rejected with original details.
 - Same can be accepted now.

Select	Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Status	Actions
<input type="checkbox"/>	17-04242	31/07/2017	11,866.00	10,055.70	1,810.00	0.00	0.00	0.00	MODIFIED	

Select	Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Status	Actions
<input type="checkbox"/>	17-04242	31/07/2017	11,866.00	10,055.70	1,810.03	0.00	0.00	0.00	REJECTED	

Select	Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Status	Actions
<input type="checkbox"/>	17-04242	31/07/2017	11,866.00	10,055.70	1,810.03	0.00	0.00	0.00	ACCEPTED	

PENDING INVOICE : IMPACT

- One of the Action a taxpayer can take in the data flow to GSTR 2 is keeping pending an invoice which has not been received by the recipient in the concerned tax period.
- Impact : The invoices kept pending are rolled over to the next tax period
GSTR-2A/2

ADD MISSING INVOICE : IMPACT

- Supplier taxpayers **have filed** Form GSTR-1 –
 - In this case, all invoices added by me (receiver taxpayer) will flow to the **respective** GSTR-1A of the supplier taxpayers
 - they can accept/ reject/ keep pending the invoices.
- Supplier taxpayers **have not filed** GSTR-1 –
 - In this case, all invoices added by me (receiver taxpayer) will flow directly to the respective **GSTR-1** of the supplier taxpayers since they have not filed the same as yet.

GSTR 2 – Table 3

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Details captured..

- **Table 3 is Auto-populated** from **GSTR 1 of supplier -Invoice-level + rate-wise information**
- The recipient **may Accept, Reject, Modify** (if information provided by supplier is incorrect), or **Keep** the transaction pending for action (if goods or services have not been received)
- Mention whether he is **eligible** to avail credit or not & quantum of credit
- The **recipient taxpayer can also add invoices** (not uploaded by the counterparty supplier)
- **Amount of ITC available**

B2B Invoices - Supplier Details

Supplier Details	Supplier Name	Counter Party Submit Status
07AABFA7721P1ZX	GST CLOUD SOLUTIONS LIMITED	YES
07AABHK1052K1ZX	ZINDABAD HOTELS PRIVATE LIMITED	NO
07AACCA8907B1ZX	BETA MARKETERS	YES
06AABCI2726B1ZX	RAHSYA MARKETING	YES
06AABCN3265E1ZX	MIND CONVERGENCE TECHNOLOGIES PVT LTD	YES

Submit Status : YES

1. when the counterparty supplier has submitted its GSTR-1
2. the actions of Accept/Reject/Modify/ Pending would be available
3. Action has to be **mandatorily** taken on all "SUBMITTED" invoices
4. These CANNOT be added again by the taxpayer in his GSTR 2 as missing invoices

Submit Status : NO

1. supplier has only uploaded the invoice details but NOT submitted its GSTR-1
2. the actions of Accept / Reject / Modify / Keep Pending would NOT be available
3. invoices can only be added by the taxpayer as missing invoices in its GSTR 2.
4. Only ADD action should be taken against the Invoices available with "SAVED" status

Processing Record

B2B Invoice Summary

Uploaded by Supplier

Uploaded by Taxpayer

Processed Invoices

Select	Invoice No.	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)	Status	Actions
<input checked="" type="checkbox"/>	13618/0000040455	26/07/2017	14,190.00	12,800.00	640.00	0.00	0.00	0.00	NO ACTION TAKEN	



BACK

REJECT

ACCEPT

PENDING

Supplier's GSTIN

Supplier Name

Invoice No.

Invoice Date

POS ⓘ

Total Invoice Value (₹) •

Supply Type

Invoice Type •

 Supply attract Reverse Charge

Rate (%)	Taxable Value (₹) •	Amount of Tax			Eligibility for ITC •	Amount of ITC available		
		Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹)		Central Tax (₹) •	State/UT Tax (₹) •	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Ineligi ▼	₹0.00	₹0.00	₹0.00
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Ineligi ▼	₹0.00	₹0.00	₹0.00
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Ineligi ▼	₹0.00	₹0.00	₹0.00
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Ineligi ▼	₹0.00	₹0.00	₹0.00
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Ineligi ▼	₹0.00	₹0.00	₹0.00
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Ineligi ▼	₹0.00	₹0.00	₹0.00
28%	₹7,000.00	₹980.00	₹980.00	<input type="text"/>	Inputs ▼	₹980.00	₹980.00	<input type="text"/>

B2B Purchases : Add Missing Details

B2B Invoice Summary

Uploaded by Supplier

Uploaded by Taxpayer

i No Records found.

Add Missing : At B2B Dashboard, At each GSTIN

BACK

ADD MISSING INVOICE DETAILS

Supplier's GSTIN *

Supplier Name

Invoice No. *

Invoice Date *

POS **i** *

Total Invoice Value (₹) *

Supply Type

Invoice Type *

Supply attract Reverse Charge

Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax			Eligibility for ITC	Amount of ITC available		
		Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>
5%	₹50,000.00	₹1,250.00	₹1,250.00	<input type="text"/>	Inelig ▼	₹0.00	₹0.00	₹0.00
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>



Issues and Solutions



Data Entry Validations :: B2B

Section	Validation Rules	Description	Impact
B2B	Invoice Duplication Check1	In the same FY, there should not be any duplicate invoice number	Invoice Rejection
B2B	Counter Party Check	Supplier GSTIN should be valid registered user	Invoice Rejection
B2B	Invoice Date Validation -1	Invoice Date should not greater than return period	Invoice Rejection
B2B	Invoice Date Validation -2	Invoice Date should not be 18 months older.	Invoice Rejection
B2B	Invoice Date Validation -3	Validation on invoice date is after Registration Date of the specific Receiver Tin	Invoice Rejection

Data Entry Validations :: B2BA

Section	Validation Rules	Description	Impact
B2BA	Invoice check	Old Invoice number should exist in the system.	Invoice Rejection
B2BA	Invoice Amendable Check	Invoice should be amendable state. (Already amended/modified invoices cannot be amended, Accepted invoice cannot be amended)	Invoice Rejection
B2BA	new invoice number check	if the invoice number is amended, need to perform the duplication check for the new invoice number	Invoice Rejection
B2BA	new invoice date check	If the invoice date is amended, need to perform the Invoice date validation check s (Sl no 7 & 8)	Invoice Rejection
B2BA	Counter party check	If the original invoice number belongs to same counter party	Invoice Rejection

Table 3 Related Issue & Solutions

1) In one Purchase, Recipient has it as Input Goods and Input Services, How to bifurcate and file ?

Ans : Reporting of Sales Invoice is not Item wise, it is **Rate Wise**. What is filed in GSTR 1, is reported in GSTR 2, as is. This segregation is not possible in filing GSTR 2

2) Supplier uploaded and I have not accounted

Ans: Check if there is a purchase actually made as mentioned by the supplier.

If any ,account for the same and **accept** that in GSTR-2.

If no such purchase exists then **reject** the above transaction in GSTR-2

3) I have accounted the invoices, supplier not uploaded in GSTR 1.

Ans: Add the missing invoice in GSTR-2

4) Supplier uploaded the invoice, but the amounts are not matching

Ans: Check the invoices. If the invoice does not match with the value the supplier, you can modify the entry and accept.

Table 3 Related Issue & Solutions

5) What happens if I take in eligible credits?

Ans: This cannot be flagged by the system and it would be an Audit related issue.

6) Multiple Invoices issued by Supplier Accounted as single consolidated Invoice in books, like Bank Charges, Travel Tickets etc.

Ans: Correct the accounting entry by giving separate effect to INPUT GST ledger or , if the amounts are matching broadly, you accept those Invoices.

7) Can a taxpayer add Purchase invoices prior to the date of registration in GSTR-2?

Ans: A taxpayer cannot add invoices prior to his date of registration in GSTR-2 and claim credit.

Details captured..

- **Table 4A to be auto populated; option to add is available**
- **4B & 4C – TO be filled manually**
 - In case of invoices added by recipient tax payer, **Place of Supply (PoS) only if different from the location of recipient (Not required if POS = LOR)**
 - 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; and
 - 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)**.

Adding URD Taxable Purchases

4B - Inward supplies from an unregistered supplier



Uploaded by Taxpayer

No Invoice found.



BACK

ADD DETAILS

Table 4B Purchases

Supplier Name

Genral Purchases

Invoice No. *

0001

Invoice Date *

31/07/2017



Total Invoice Value (₹) *

₹1,000.00

POS ⓘ *

29-Karnataka

Select
Inter-State
Intra-State

Item Details

Rate (%)	Taxable Value (₹) *	Amount of Tax		Eligibility for ITC *	Amount of ITC available	
		Integrated Tax (₹) *	CESS (₹)		Integrated Tax (₹) *	CESS (₹)
0%				Select ▼		
0.25%				Select ▼		
3%				Select ▼		
5%				Select ▼		
12%				Select ▼		
18%				Select ▼		
28%				Select ▼		

Point to Note

4A , 4B and 4C has to
be updated invoice
Wise

8/2017 Notification , if
applicable THEN, not
to be entered here. It
is an exempt purchase.

Table 4 Related Issue & Solutions

1) What should be the Invoice number, is it Vendor Invoice Number?

Ans: Invoice Number is a mandatory field when you are adding URD purchases on your self. This Invoice number cannot be a duplicate record, it has to be unique. You shall start reporting your Self Tax Invoice for the purchases made from Unregistered dealers.

Please note Rule 46 proviso allows for issuing a consolidated Self Tax Invoices for the supplies covered under 9(4) of CGST Act.

2) Can one Self Tax Invoice be issued for the purchase made Inter State and Intra State?

Ans: No , There shall be separate Self Tax Invoice for the Inter State and Intra State Purchases.

3) What Shall be the Place of Supply

Ans: Recipient has to mention place of Supply has his state, if the place of Supply is other than Location of Recipient, those credits would be treated as in-Eligible by the system.

GSTR 2 – Table 5

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available	
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										
5B. Received from SEZ										
Port code +No of BE=13 digits						Assessable Value				

Import Of Goods/Capital Goods - Add

Port Code [•]	Bill of Entry No. [•]	Bill of Entry Date [•]
<input type="text"/>	<input type="text"/>	<input type="text" value="DD/MM/YYYY"/> 
Bill of Entry Value (₹) [•]	<input checked="" type="checkbox"/> Imports from SEZ	Supplier GSTIN [•]
<input type="text"/>		<input type="text"/>

Rate (%)	Taxable Value (₹) [•]	Amount of Tax		Eligibility for ITC [•]	Amount of ITC available	
		Integrated Tax (₹) [•]	CESS (₹)		Integrated Tax (₹) [•]	CESS (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select 	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select 	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select 	<input type="text"/>	<input type="text"/>

Details Captured..

- ❖ Import of Input / CG from outside India and SEZ be reported **rate wise by recipient (no auto-population)**.
- ❖ Recipient to provide for **BOE** information including **6 digits port code and 7 digits BOE no.**
- ❖ 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.**

<https://www.icegate.gov.in/epayment/locationAction.action>

IceGate ePayment

New Gateway

Document Type *

IEC *

Location Code *

Captcha *

e-Payment

- Unpaid Challans
- Incomplete Transactions
- Print Transaction Receipt
- Today Transaction
- Transaction Report
- Home

Transaction Report

Transaction Report

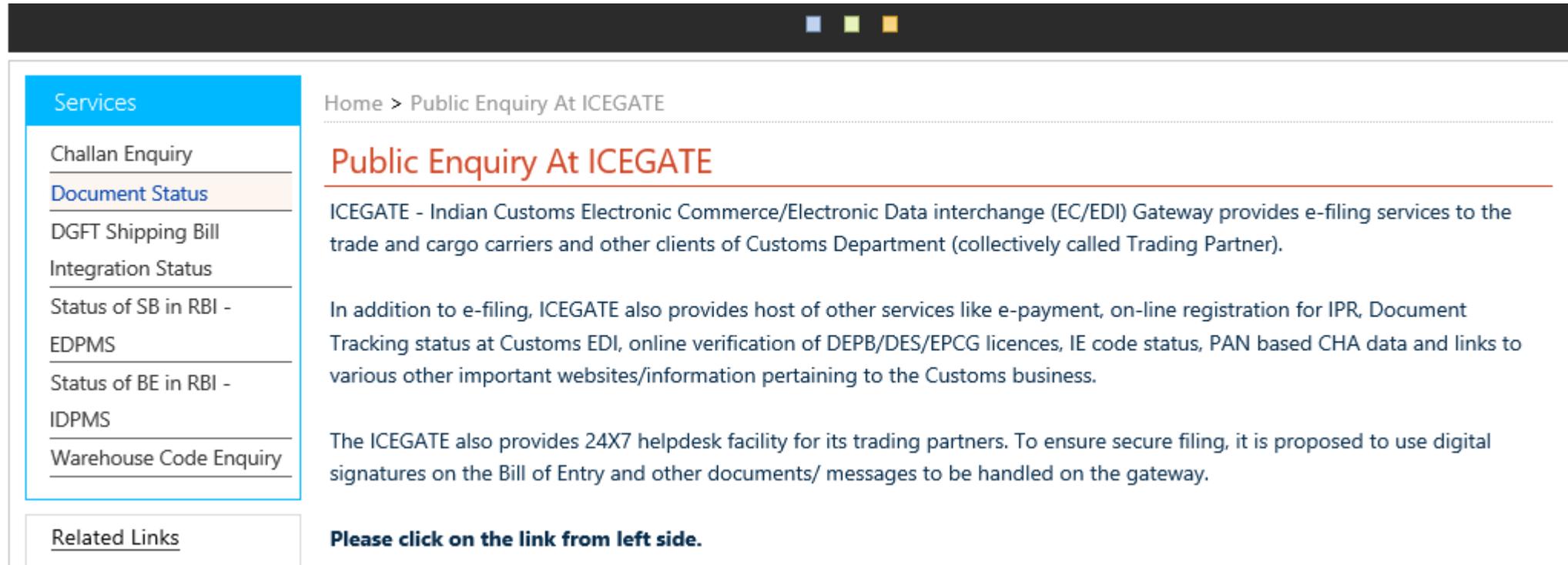
Location Code

Start Date [yyyy/mm/dd]

End Date [yyyy/mm/dd]

S.No.	Port Code	BE No.	BE Date	Challan No.	Ref ID	Bank Name	Duty Paid	Date of Payment	Bank Code	Transaction ID	Status
1	INWFD6	20192017	2017	2019160936	IG290717064907790964	Corporation Bank	1327057	29/07/2017 18:46	0350596	170729276529773	Y
2	INWFD6	20150017	2017	2018831942	IG050717011221057764	Corporation Bank	656290	05/07/2017 13:08	0350596	170705276178482	Y
3	INWFD6	20191017	2017	2018981141	IG170717010106797750	Corporation Bank	1013182	17/07/2017 13:11	0350596	170717276364489	Y
4	INWFD6	20100117	2017	2018923332	IG120717114438470656	Corporation Bank	99167	12/07/2017 11:45	0350596	170712276291802	Y
5	INWFD6	20131017	2017	2018981241	IG170717123946811061	Corporation Bank	1575230	17/07/2017 12:37	0350596	170717276364027	Y
6	INWFD6	20192017	2017	2019071121	IG220717051407247933	Corporation Bank	597139	22/07/2017 17:10	0350596	170722276438399	Y
7	INWFD6	20132017	2017	2019076729	IG220717070658261848	Corporation Bank	425614	22/07/2017 19:03	0350596	170722276439146	Y

[Home](#) > [Tracking At ICES](#) > Bill of Entry



The screenshot shows a web browser window with a dark title bar. The page content is divided into a left sidebar and a main content area. The sidebar has a blue header 'Services' and a list of menu items: 'Challan Enquiry', 'Document Status' (highlighted in light orange), 'DGFT Shipping Bill', 'Integration Status', 'Status of SB in RBI - EDPMS', 'Status of BE in RBI - IDPMS', and 'Warehouse Code Enquiry'. Below the sidebar is a 'Related Links' section. The main content area has a breadcrumb 'Home > Public Enquiry At ICEGATE' and a red heading 'Public Enquiry At ICEGATE'. The text describes ICEGATE as an e-filing gateway for trade and cargo carriers, lists additional services like e-payment and registration, and mentions a 24x7 helpdesk facility. A note at the bottom asks users to click on the link from the left side.

Services

- Challan Enquiry
- Document Status**
- DGFT Shipping Bill
- Integration Status
- Status of SB in RBI - EDPMS
- Status of BE in RBI - IDPMS
- Warehouse Code Enquiry

Related Links

Home > Public Enquiry At ICEGATE

Public Enquiry At ICEGATE

ICEGATE - Indian Customs Electronic Commerce/Electronic Data interchange (EC/EDI) Gateway provides e-filing services to the trade and cargo carriers and other clients of Customs Department (collectively called Trading Partner).

In addition to e-filing, ICEGATE also provides host of other services like e-payment, on-line registration for IPR, Document Tracking status at Customs EDI, online verification of DEPB/DES/EPCG licences, IE code status, PAN based CHA data and links to various other important websites/information pertaining to the Customs business.

The ICEGATE also provides 24X7 helpdesk facility for its trading partners. To ensure secure filing, it is proposed to use digital signatures on the Bill of Entry and other documents/ messages to be handled on the gateway.

Please click on the link from left side.

Home > Tracking At ICES > Bill of Entry

BILL OF ENTRY

LOCATION	BILL OF ENTRY NO	BILL OF ENTRY DATE
INWFD6	<input type="text"/>	2017/07/15

BE Details

IEC	TOT VAL	TYP	CHA No.	FIRST CHECK	PRIOR BE	SEC48
0700009248	3696508.2	H	<input type="text"/> ACH001	N	N	N
APPRAISING GROUP	TOTAL ASSESSABLE VALUE	TOTAL PACKAGE	GROSS WEIGHT	TOTAL DUTY	FINE PENALTY	WBE No.
5	3733473	N.A.	N.A.	1012350	N.A.	N.A.

Current Status

APPRAISEMENT	CURRENT QUEUE	QUERY RAISED	QUERY REPLY	REPLY DATE	REPLY STATUS	APPR DATE	ASSESS DATE	PAYMENT DATE	EXAM DATE	OOB DATE
SYSTEM	N.A.	N.A.	N.A.	N.A.	NO	2017-7-15 16.25.7.0	2017-7-15 16.25.7.0	2017-7-17 0.0.0.0	2017-7-18 11.54.12.0	2017-7-18 12.30.42.0

Payment Details

CHALLAN No.	DUTY AMOUNT	FINE AMOUNT	INTEREST AMOUNT	PENAL AMOUNT	TOTAL DUTY	DUTY PAID	MODE OF PAYMENT
<input type="text"/>	1012350	0	832	0	1013182.0	1013182.0	EPAYMENT

Other Govt. Agencies Status

No Record found

Tracking At ICES

Bill Of Entry

Shipping Bill

AIR IGM

SEA IGM

AIR CONSOL

ICD BL Status

SEZ BE Ack Status

SEZ SB Ack Status

Other Govt. Agencies

Data Entry Validations :: Import of Goods / Services

Section	Validation Rules	Description	Impact
IMPG/IMPS	Invoice Date Validation -1	BoE/Invoice Date should not greater than return period	BoE/Invoice Rejection
IMPG/IMPS	Invoice Date Validation -2	BoE/Invoice Date should not be 18 months older.	BoE/Invoice Rejection
IMPG/IMPS	Invoice Date Validation -3	BoE/Invoice date is after Registration Date of the specific Receiver GSTIN	BoE/Invoice Rejection
IMPG/IMPS	Invoice Duplication Check	In the same FY, there should not be any duplicate BoE/Invoice number	BoE/Invoice Rejection

Table 5 Related Issue & Solutions

1) I paid IGST, while imports they are not appearing in the portal, what do i do?

Ans: Purchase of Imports to be entered manually in GSTR 2. These purchases are not autopopulated.

2) What is Port code and Bill of Entry? Where do I find?

Ans: Port code is 6 digits and BOE no. is 7 digits , you can find the details in ICEGATE Portal. <https://www.icegate.gov.in>

3) What Shall be the Place of Supply

Ans: Recipient has to mention place of Supply has his state, if the place of Supply is other than Location of Recipient, those credits would be treated as in-Eligible by the system.

Details Captured..

Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

6A. Information furnished in Table 3 and 4 of earlier returns

6B. Information furnished in Table 5 of earlier returns

6C. Debit Notes/Credit Notes [original]

6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]

Add Missing Credit / Debit Notes

Credit/Debit Notes Unregistered- Summary 

Uploaded by Taxpayer

No Note found. 

BACK

ADD CREDIT NOTE/DEBIT NOTE

Note Type *

Select

Note Value *

Debit/Credit Note No. *

Debit/Credit Note Date *

DD/MM/YYYY



Original Invoice No. *

Original Invoice Date *

DD/MM/YYYY



Supply Type *

Select

Invoice Type *

Select

Reason For Issuing Note *

Select

BACK

SAVE

Data Entry Validations :: Credit Note / Debit Note

Section	Validation Rules	Description	Impact
CNDN	Duplicate note number	In the same FY, there should not be any duplicate credit/debit note number	Note Rejection
CNDN	Invoice number validation	Original Invoice should be present for which credit note/debit note to be issued	Note Rejection
CNDN	Supplier GSTIN validation	GSTIN of invoice and GSTIN of Credit/debit note issued should be same	Note Rejection
CNDN	Credit Note Value validation	Differential value and differential tax should be \leq the invoice value. If there are multiple Credit notes against one invoice then $\text{sum}(\text{differential value of all credit notes}) \leq \text{invoice value}$	Note Rejection
CNDN	Note Date validation -1	Credit/Debit note date should not be greater than the return period	Note Rejection

Data Entry Validations :: Credit Note / Debit Note

Section	Validation Rules	Description	Impact
CNDN	Note Date validation -2	Credit/Debit note Date should be after the invoice date	Note Rejection
CNDN	Tax rate validation (Credit note)	Tax rate of invoice should be same as Differential tax rate of credit note	Note Rejection
	CDNA(A)(Amendable check)	Same amendable check as B2BA	

Table 6 Related Issue & Solutions

1) Can I report the Credit Note Imports of Goods.

Ans: Currently there is no provision in returns to declare credit/debit notes on Import of Goods.

2) Can I report the Credit Note Import of Services or URD B2B Purchase.

Ans: These details can be reported in in Table 6C of GSTR 2

3) If the B2B supplier did not file the Credit note, can I report it Manually?

Ans: Yes, you can report the same Manually, by Adding Credit/Debit Note.

GSTR 2 – Table 7

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
1	2	3	4	5
7A. Inter-State supplies				
7B. Intra-state supplies				

***Information on a gross value level.**

Table 7 Related Issue & Solutions

1) Since I am not taking any Input tax credit , should I report them?

Ans: Irrespective of ITC, these purchases needs to be reported.

2) Can I edit past data entry errors in this table.

Ans: There is no amend option for Table 7, however you can adjust the same in the current month and net it off and present, when consolidated for one Financial period, you will have the correct data.

3) How will I know that purchases made are from composition dealer.

Ans: A Composition dealer is a registered dealer with valid GSTIN, however doesn't charge any tax and also mentions the same in their Invoice.

GSTR 2 – Table 8

8. ISD credit received

GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

- ❖ **Drop down for Selection of eligible / Ineligible** option not given in this table as compared to Table
- ❖ 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.

GSTR 2 – Table 9

9. TDS and TCS Credit received

GSTIN of Deductor / GSTIN of e- Commerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

GSTR 2 – Table 10

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.

10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
(I) Information for the current month						
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						

GSTR 2 – Table 11

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
A. Information for the current tax period					
(a) Amount in terms of rule 37(2)	To be added				
(b) Amount in terms of rule 39(1)(j)(ii)	To be added				
(c) Amount in terms of rule 42 (1) (m)	To be added				
(d) Amount in terms of rule 43(1) (h)	To be added				
(e) Amount in terms of rule 42 (2)(a)	To be added				
(f) Amount in terms of rule 42(2)(b)	To be reduced				

GSTR 2 – Table 11

Rule No	What is it?	To be added/Reduced to output tax liability
37(2)	Section 16(2) – payment to supplier not made – 180 days	Added to OTL
39(1)(j)(2)	ISD – apportioned is in negative because of credit note received by the ISD	Added to OTL
42(1)(m)	Proportionate reversal of credit on common input tax and other than business purpose input tax (D1+D2)	Added to OTL
43(1)(h)	Proportionate reversal of credit on common capital goods	Added to OTL
42(2)(a)	Provisional reversal is less than the actual reversal to be made	Added to OTL
42(2)(b)	Provisional reversal is more than the actual reversal to be made – before Sept	Reduced from OTL
	Any other liability	Added to OTL

GSTR 2 – Table 12 – AUTO POPULATED

12. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated Tax	Central Tax	State / UT Tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d)	Reclaim on account of rectification of mismatched credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

GSTR 2 – Table 13

13. HSN summary of inward supplies

Sr. No.	HSN	Description	UQC	Total	Total	Total	Amount			
		(Optional if HSN is furnished)		Quantity	value	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11



General Queries

1. How do i account for pre-paid expenses
2. Error Report Generated, but loaded into tool, nothing is Appearing
3. Bill Refernce for Tax Ledgers
4. GST Rate Revision cannot be done thru credit note or debit note
5. Provision Entries Posted in month end, to reverse in next month
6. Accounting by way of Journal entries.
7. In case of eligible credits, how do we charge off to PnL?
8. Staff Welfare purchases has many items, how to reports for HSN.

Thank You!

venu@vnv.ca

