

GOODS & SERVICES TAX / IDT UPDATE – 103

Extension of due date for filing FORM GSTR-4 for financial year 2019-2020

The Central Government vide [Notification No. 64/2020- Central Tax dated 31st August, 2020](#) has **further extended** the due date of filing of **GSTR-4** for the year ending 31st March,2020 **till 31st October ,2020**.

[\[Notification No. 64/2020- Central Tax dated 31st August, 2020 \]](#)

Press Release

Launch of GSTR-2B for the month of July 2020

GSTR-2B is an **auto-drafted ITC statement** which will be generated for every registered person on the basis of the information furnished by his suppliers in their respective GSTR-1, 5 (non-resident taxable person) and 6 (input service distributor).

It is a static statement and will be made available for each month, on the 12th day of the succeeding month.

It is expected that **GSTR-2B** will help in reduction in time taken for preparing return, minimising errors, assist reconciliation & simplify compliance relating to filing of returns.

Key features in **GSTR-2B** which would assist taxpayers in return filing are as under:

1. It contains information on import of goods from the ICEGATE system including inward supplies of goods received from Special Economic Zones Units / Developers. This is not available with the release of GSTR-2B for the month of July and will be made available shortly.
2. A summary statement which shows all the ITC available and non-available under each section. The advisory given against each section clarifies the action to be taken by the taxpayers in their respective section of **GSTR-3B**;
3. Document level details of all invoices, credit notes, debit notes etc. is also provided both for viewing and download;

- GSTR-2B for the month of July 2020 has been made available on the common portal on trial basis.
- Since, this is the first time that the statement is being introduced, taxpayers are advised to refer to GSTR-2B for the month of July, 2020 only for feedback purposes
- All taxpayers are requested to go through their GSTR-2B for July 2020 and after comparing the same with the credit availed by them in July 2020, provide feedback (if any) on any aspect of GSTR-2B by raising a ticket on the self-service portal (<https://selfservice.gstsystem.in/>).
- All taxpayers are advised to view the detailed advisory relating to GSTR-2B on the common portal before using the statement.

Taxpayers can access their **GSTR-2B** through: Login to GST Portal > Returns Dashboard > Select Return period > **GSTR-2B**.

[\[Release ID: 1649520 dated 29th August 2020\]](#)

Import data in GSTR-2A

Two new tables have been inserted in GSTR-2A for displaying details of import of goods from overseas and inward supplies made from SEZ units / SEZ developers. Taxpayers can now view their bill of entries data which is received by the GST System (GSTN) from ICEGATE System (Customs). The present data upload has been done on a trial basis to give a feel of the functionality and to get feedback from the taxpayers on the same.

Currently, the system is displaying data up to 6th August, 2020. Further, taxpayers may note that system is currently does not contain import information for bill of entries filed at non-computerized ports (non-EDI ports) and imports made through courier services/post office. This will be made available shortly.

It may also be noted that amendment information made in the details of bill of entries will also be provided soon.

Taxpayers are requested that they share their feedback through raising a ticket on the self-service portal (<https://selfservice.gstsystem.in/>)

[\[Release ID: 1649521 dated 29th August,2020\]](#)

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