### Form GSTR-2

[See rule 60(1)]

Details of in	nward suni	olies of go	ods or serv	ices
Details of it	II II GI GI DGD	JIICS OI SO	Out of the	1000

Year		
Month		

1.	GST	TIN										
2.	(a)	Legal name of the registered person	A	uto	po	pu	lat	ed				
	(b)	Trade name, if any	A	uto	po	pu	lat	ed				

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

(Amount in Rs. for all Tables)

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

### 4. Inward supplies on which tax is to be paid on reverse charge

GSTIN	IN Invoice details Rate Tax val			Α	mount of	Tax		Place of	Whether		nt of ITC	availabl	e		
of supplier		Π			value			T		(Name of	input or input service/	Integrated	Central Tax	State/ UT	Cess
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS	State/UT)	Capital goods (incl. plant and machinery)/ Ineligible for ITC			Tax	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4A. Inwa	ard s	suppli	es rece	ived	from a re	gistered supp	olier (attra	cting re	everse c	harge)					
4B. Inwa	ard s	suppli	es rece	ived 1	from an u	nregistered s	supplier								
4C. Impo	ort c	of serv	rice												

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

GSTIN of	Detail	s of bill	of entry	Rate	Taxable value	Amou	unt	Whether input / Capital	Amount of availabl	-
supplier	No.	Date	Value			Integrated Tax	Cess	goods(incl. plant and machinery)/ Ineligible for ITC	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
5A. Impor	ts									
5B. Rece	ived from	m SEZ								
Port code	Port code +No of BE=13 digits				•	Assessable Val	lue			

# 6. 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]

Deta original			Revis		detail oice	s of	Rate	Taxable value	e			Place of	Whether input or	Amour	nt of IT	C availab	le	
/Bill o	f en Io	itry											supply	input service/	<b>.</b>	G . 1	G	Cess
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess		Capital goods/ Ineligible for ITC)	Integrated Tax	Central Tax	State/UT Tax	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			ther thar					goods re	eceived fro	m SEZ	[Informat	ion f	urnishe	d in Table	3 and 4 of	earlier	returns]-	If
			y way of er were i			of goo	ds or	goods r	eceived fro	om SEZ	[Informa	tion f	furnishe	ed in Table	5 of earlie	er returi	ns]-If deta	ails
6C. De	ebit	Note	s/Credit	No	tes [c	origina	1]											
6D. De	ebit	Note	es/ Credi	t No	otes [	amend	lment	t of debit	t notes/cred	dit notes	furnished	d in e	arlier t	ax periods	]			

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

Description		Value of sup	oplies 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				

### 8. ISD credit received

GSTIN of ISD		ocument tails	ISI	O Credit	received		Amo	ount of el	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												

### 9. TDS and TCS Credit received

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

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

Rate	Gross Advance	Place of supply			Amount	
	Paid	(Name of State/UT)	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
(I) Inf	formation fo	or the current mon	th			
10A. Ac	lvance amou	nt paid for reverse of	charge supplie	es in the tax per	iod (tax amount to be added to c	output tax liability)
10A (1).	Intra-State su	applies (Rate Wise)				
10A (2).	Inter -State S	Supplies (Rate Wise	)			
	vance amour lected in Tab		paid in earlie	r period but inv	roice has been received in the cu	rrent period [
10B (1). I	ntra-State Su	pplies (Rate Wise)				
10B (2). I	ntra-State Su	pplies (Rate Wise)				

II Amend	lments of in	formation furnish	ed in Table N	No. 10 (I) in an	earlier month	[Furnis	h revised	l informa	tion]
Month		Amendment	relating to inf No.(se	formation furniselect)	shed in S.	10A(1)	10A(2)	10(B1)	10B(2)

# 11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to			Amount	of ITC	
	reduced from of liability	output	Integrated Tax	Central Tax	State/UT Tax	CESS
1	2		3	4	5	6
A. Information for the current tax period						
(i) Amount in terms of rule 37(2)	To be adde	d				
(ii) Amount in terms of rule 39(1)(j)(ii)	To be adde	d				
(iii) Amount in terms of rule 42 (1) (m)	To be adde	d				
(iv) Amount in terms of rule 43(1) (h)	To be adde	d				
(v) Amount in terms of rule 42 (2)(a)	To be adde	d				
(vi) Amount in terms of rule 42(2)(b)	To be reduc	eed				
(vii)On account of amount paid subsequent to reversal of ITC	To be reduc	ed				
(viii) Any other liability (Specify)						
B. Amendment of information furnished in T	able No 11 at S.	No A ii	n an earlier ro	eturn		
Amendment is in respect of information furnished in the Month						
Specify the information you wish to amend (Drop down)		1				

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

	Description	Add to or reduce from output		Amount	t	
		liability	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				

### 13. HSN summary of inward supplies

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

#### Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

	Signatures
Place:	Name of Authorised Signatory
Date:	Designation /Status

#### Instructions -

- 1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclaturee. POS: Place of Supply (Respective State)
  - f. B to B: From one registered person to another registered person
  - g. B to C: From registered person to unregistered person
- 2. Table 3 & 4 to capture 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; and
  - (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.

#### FORM GSTR-2A

[See rule 60(1)]

Details of auto drafted supplies	
(From GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-8)	

Year		
Month		

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

### PART A

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

(Amount in Rs. for all Tables)

GSTIN	It	ivoice det	ails	Rate	Taxable		Amount	of tax		Place of supply
of supplier					value					(Name of State/UT)
	No.	Date	Value			Integrated	Central	State/	Cess	
						tax	Tax	UT Tax		
1	2	3	4	5	6	7	8	9	10	11

### 4. Inward supplies received from a registered person on which tax is to be paid on reverse charge

GSTIN of supplier		Invoice de	etails	Rate	Taxable value		Amount	of tax		Place of supply (Name of	
	No.	Date	Value			Integrated Tax	Central Tax				
1	2	3	4	5	6	7	8	9	10	11	

### 5. Debit / Credit notes (including amendments thereof) received during current tax period

Details docu	of orig					ocument   Debit /	Rate	Taxable value		Amount o	of tax		Place of supply
uoci		•	or detail		it note			varae					(Name of
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated	Central	State/UT	Cess	State/UT)
									Tax	Tax	Tax		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

### PART B

### 6. ISD credit (including amendments thereof) received

GSTIN of ISD	ISD docu	ment details	IT	C amount invol	ved	
	No.	Date	Integrated Tax	Central Tax	State/	Cess
					UT Tax	
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note –eligible ITC						
ISD Credit note –ineligible ITC						

### PART- C

### 7. TDS and TCS Credit (including amendments thereof) received

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