

**<sup>1</sup>[Section 38 : Communication of details of inward supplies and input tax credit**

- (1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be

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1 Section 38 substituted by Finance Act, 2022 (No. 6 of 2022). It is made effective from 01-10-2022 by Noti. No. 18/2022-Central Tax, dt. 28-09-2022. Earlier to substitution it read as under:

**"Section 38 : Furnishing details of inward supplies**

- (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.
- (2) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, the details of inward supplies of taxable goods or services or both, including inward supplies of goods or services or both on which the tax is payable on reverse charge basis under this Act and inward supplies of goods or services or both taxable under the Integrated Goods and Services Tax Act or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975 (51 of 1975) , and credit or debit notes received in respect of such supplies during a tax period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed:
- Provided** that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:
- Provided further** that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.
- (3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.
- (4) The details of supplies modified, deleted or included by the recipient in the return furnished under sub-section (2) or sub-section (4) of section 39 shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.
- (5) Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:
- Provided** that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier."

**Central Goods & Services Tax Act, 2017**

prescribed, and <sup>2</sup>[a statement] containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

- (2) The <sup>3</sup>[statement referred in] sub-section (1) shall consist of –
- (a) details of inward supplies in respect of which credit of input tax may be available to the recipient; <sup>4</sup>[\*\*\*\*\*]
  - (b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, <sup>5</sup>[including] on account of the details of the said supplies being furnished under sub-section (1) of section 37, –
    - (i) by any registered person within such period of taking registration as may be prescribed; or
    - (ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or
    - (iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or
    - (iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or
    - (v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or
    - (vi) by such other class of persons as may be prescribed.]
  - <sup>6</sup>[(c) such other details as may be prescribed.]

**Relevant Rule: Rule 60**

**Relevant Form: Form GSTR-2, GSTR-2A, GSTR-2B**

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- 2 Substituted for “an auto-generated statement” by Finance Act, 2025 (No. 7 of 2025). Effective date of this amendment is not yet notified.
- 3 Substituted for “auto-generated statement under” by Finance Act, 2025 (No. 7 of 2025). Effective date of this amendment is not yet notified.
- 4 Word “and” omitted by Finance Act, 2025 (No. 7 of 2025). Effective date of this amendment is not yet notified.
- 5 Inserted by Finance Act, 2025 (No. 7 of 2025). Effective date of this amendment is not yet notified.
- 6 Clause (c) inserted by Finance Act, 2025 (No. 7 of 2025). Effective date of this amendment is not yet notified.