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Annexure X

Public Consultation on Alternate Mechanism for Amendment of Liability and ITC in FORM GSTR-3B

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Note

Alternate mechanism for making amendment of liabilities and input tax credit in returns in FORM GSTR-3B recommended by the GST Council in its 57th meeting-reg.

Under the current GST returns framework, taxpayers are required to furnish details of their outward supplies in FORM GSTR-1. Based on such details, a statement of input tax credit (ITC) is made available to the recipients in FORM GSTR-2B for availment of input tax credit. To aid furnishing of return in FORM GSTR-3B of a tax period, tax liability of a supplier is being auto-populated on the portal based on the details furnished in his FORM GSTR-1, and available input tax credit is being auto-populated in his FORM GSTR-3B on the portal based on his FORM GSTR-2B. Currently, taxpayers can edit such auto-populated tax liability and available input tax credit in FORM GSTR-3B, before filing the same. Such editing may result in discrepancies between:

a. tax liability reported in FORM GSTR-1 and tax paid in FORM GSTR-3B; and
b. ITC available in FORM GSTR-2B and ITC availed in FORM GSTR-3B.

2. These discrepancies often lead to issuance of demand notices by tax officers and system generated intimations to taxpayers. In view of reducing the mismatches between the tax liability reported in FORM GSTR-1 and the tax paid in FORM GSTR-3B, and between the ITC available in FORM GSTR-2B and the ITC availed in FORM GSTR-3B, various facilities have been introduced on the portal in the past. These facilities enable correct reporting of tax liability and ITC details in FORM GSTR-3B, including correction of such details, wherever required, in the source statements i.e. FORM GSTR-1 and FORM GSTR-2B, rather than direct editing in FORM GSTR-3B. These facilities include:

a. **FORM GSTR-1A**, to enable taxpayers to amend their FORM GSTR-1 details before filing FORM GSTR-3B;
b. **Invoice Management System (IMS)**, to facilitate reconciliation of ITC available in FORM GSTR-2B with the ITC availed in FORM GSTR-3B;
c. **Electronic Credit Reversal and Re-claimed Statement**, to facilitate accurate reporting of reversal and re-claim of ITC; and
d. **RCM Ledger/ITC Statement**, to facilitate accurate reporting of ITC availment in respect of supplies liable to reverse charge

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3. The above-mentioned facilities though made available on the portal, have, except for FORM GSTR-1A, not been notified in CGST Rules, 2017. It is seen that some taxpayers are either not using or not properly using these facilities and continue to manually edit auto-populated details in FORM GSTR-3B, resulting in continued issuance of demand notices by tax officers and system generated intimations to taxpayers on account of mismatches in tax liability and ITC, causing inconvenience to taxpayers while also weakening the ITC chain integrity.

4. Accordingly, there is a need to further strengthen the return-filing framework, so as to provide an improved alternate mechanism of amendment of tax liability and ITC details in return in FORM GSTR-3B, which reconciles with the details of outward supplies furnished in FORM GSTR-1 and the details of available ITC in FORM GSTR-2B, thereby minimizing mismatches. Such a framework will improve the accuracy of tax liability and ITC reporting, enhance compliance, and strengthen the foundation for the effective implementation of other process reforms recommended by the GST Council.

GST Council recommendations

5. In view of the above, the GST Council in its 57th meeting held on 8th October, 2026, took note of the various scenarios which require the taxpayers to edit auto-populated values in FORM GSTR-3B and recommended an ***Alternate mechanism of amendment of tax liability and ITC details in return in FORM GSTR-3B***, building on the existing facilities and recommending certain new facilities as follows:

i. **Enhancement of FORM GSTR-1/1A/IFF for better reconciliation with FORM GSTR-3B and other statements**
   - The absence of supply-type-wise granularity in FORM GSTR-1/1A/IFF may lead to incorrect auto-population of the corresponding tables in FORM GSTR-3B, requiring manual correction by taxpayers. For instance, credit notes, debit notes, advances received, and advances adjusted are not categorised by the nature of supply, such as regular outward supplies, supplies under section 9(5), or zero-rated supplies. As a result, they may be reported under the table for taxable outward supplies in FORM GSTR- 3B**,** instead of the appropriate relevant table.
   - Further, the existing format of FORM GSTR-1 does not enable taxpayers to reconcile supplies made through electronic commerce operators with the corresponding details furnished by the ECOs in FORM GSTR-8 and made available on the common portal.

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- Accordingly, enhancements to FORM GSTR-1/1A/IFF have been recommended to enable identification of the nature of the underlying supply in respect of credit notes, advances, and similar documents. This would ensure correct auto-population of tax liability in FORM GSTR-3B and obviate the need for amending the auto-populated liability in FORM GSTR-3B.
- Further, to facilitate the taxpayers in furnishing details in FORM GSTR-1/1A/IFF on the portal, user interface improvements, such as tool tips and guided navigational paths on the portal have been suggested.

ii. **Expanding the scope of rectifications to be made through FORM GSTR-1A**

- At present, FORM GSTR-1A cannot be used to add or amend **details relating to earlier tax periods**, or to correct the **GSTIN of the recipient**. This restricts taxpayers from rectifying any error regarding the earlier tax period or relating to change in GSTIN of the recipient before filing FORM GSTR-3B. Accordingly, it has been recommended that this restriction may be removed.

iii. **Rectification of details furnished in FORM GSTR-3B of an earlier tax period**

- It was observed that certain taxpayers rectify tax liability for outward supplies of an earlier tax period directly in FORM GSTR-3B, without correcting the underlying details in FORM GSTR-1/1A. Accordingly, it has been recommended that such rectification be made only through the amendment tables of FORM GSTR-1/1A, instead of amending the auto-populated liability details in FORM GSTR-3B, directly. However, rectification of reverse-charge tax liability may be made directly through adjustments in the FORM GSTR-3B of a subsequent tax period.

iv. **Reporting of details of outward supplies in FORM GSTR-1 where tax had been discharged through FORM GST DRC-03**

- Where any amount of tax has been paid through FORM GST DRC-03 in pursuance of a proceeding such as the audit, inspection, scrutiny or enforcement activity by the tax authorities, and the taxpayer intends to pass on the ITC in respect of the same to the recipient, then if he reports the invoice or debit note details in FORM GSTR-1/1A, the liability gets auto-populated in FORM GSTR-3B. As the taxpayer has already paid the tax liability through FORM GST DRC-03, he may be resorting to editing liability in FORM GSTR-3B, so as to avoid duplication of payment of said tax liability.

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- To prevent such duplication, it has been recommended that FORM GST DRC-03 be enhanced to enable the taxpayer to declare, within seven days of payment, the details of the underlying invoice(s) or debit note(s). In such cases, when the said invoice or debit note details are reported in FORM GSTR-1/1A, the corresponding tax liability for the said invoice or debit note will not be added to the auto-populated liability in FORM GSTR-3B, thus avoiding any duplication of payment of tax. The details of such invoice or debit note will also be made available in corresponding FORM GSTR-2B of the recipient for availment of ITC.

v. **Correct reporting of reverse charge liability in FORM GSTR-3B**

- To facilitate the taxpayers in correct reporting of tax liability and input tax credit in respect of supplies liable to reverse charge, RCM Liability and ITC Statement was introduced on the portal from August 2024 period onwards for monthly filers and July-September 2024 period onwards for quarterly filers. A facility was also provided to report cumulative closing balance, if any, upto that period.
- To further streamline correct reporting of such tax liability and ITC, it has been recommended to notify the said statement in CGST Rules, 2017 and to require that ITC claimed on inward supplies under reverse charge (other than import of goods) in FORM GSTR-3B of a tax period should not exceed the tax liability under RCM declared in the said FORM GSTR-3B and the closing balance available in the said statement.

- Accordingly, an *Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed* has been recommended in FORM GST PMT-02B. Also, amendment has been recommended in FORM GST PMT-04, so as to allow a taxpayer to report discrepancies, if any, in the said statement.

vi. **Mandating and clarifying the usage of Invoice Management System (IMS) for better reconciliation of input tax credit details in FORM GSTR-3B**

- IMS has been available on the portal since October 2024. It allows recipients to accept, reject, or keep pending inward supply details communicated by supplier. The salient features of IMS are as follows:

  - The taxpayer may keep documents pending on IMS, in respect of which the conditions of eligibility of ITC under section 16(2) of

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CGST Act are presently not fulfilled, but which may get fulfilled subsequently. Upon fulfillment of the requisite conditions, such documents may be subsequently accepted by the recipient on IMS.

- The taxpayer may reject a document on IMS, if any discrepancy in the document communicated on IMS is noticed or where the document is found to not pertain to him.
- If no action is taken on a document communicated on IMS for generation of FORM GSTR-2B of a tax period before filing of FORM GSTR-3B for the said tax period, the same is considered to have been accepted by the recipient on IMS.
- ITC pertaining to accepted or deemed accepted documents is made available in FORM GSTR-2B and accordingly auto-populated in Table 4(A) of FORM GSTR-3B for the corresponding tax period. Conversely, the ITC pertaining to documents kept pending or rejected in IMS is not made available in FORM GSTR-2B and accordingly not auto-populated in Table 4(A) of FORM GSTR-3B for the corresponding tax period.
- An action taken on any document on IMS by the recipient can be revised any number of times upto the filing of his FORM GSTR-3B for the tax period for which FORM GSTR-2B is being generated. Based on the revised action taken on IMS, FORM GSTR-2B can be also revised, which will also revise the auto-populated ITC in FORM GSTR-3B.

- These above-mentioned features of IMS improve the reconciliation between ITC available in FORM GSTR-2B and ITC availed in FORM GSTR-3B.

- With a view to facilitate ease of taking action on IMS, offline tool has been made available on GST Portal, to enable taxpayers to undertake actions on both individual as well as bulk invoices in an efficient manner.
- To reduce inadvertent rejections or premature acceptance of credit notes, it has been recommended to extend the period for which a credit note may be kept pending on IMS:

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a) By **Monthly filers:** Until filing of FORM GSTR-3B for next-to-next month, to the month in which the credit note was communicated to the taxpayer, but not later than the end of the month in which the due date for filing of the return in FORM GSTR-3B for the said next to next month falls. Thereafter, the credit note will be deemed accepted.

Example: Say a credit note was communicated by the supplier in his FORM GSTR-1 filed on 11th May, 2026, for the month of April 2026, to the recipient "A". The same shall reflect in the IMS of "A" for the month April 2026. This credit note can be kept pending on the IMS by "A" till the date of filing of FORM GSTR-3B for the month of June, 2026 (which is next to next month of April 2026). However, if FORM GSTR-3B of June 2026 is not filed by "A" upto 31st July 2026 (which is the last date of the month in which the return for the month June 2026 was due), then the said credit note shall be deemed to have been accepted by "A" on IMS.

b) By **Quarterly filers:** Until filing of FORM GSTR-3B for the next quarter after the quarter in which the credit note was communicated to the taxpayer, but not later than the end of the month in which the due date for filing of the return in FORM GSTR-3B for the said next quarter falls. Thereafter, the credit note will be deemed accepted.

Example: Say a credit note was communicated by the supplier in his FORM GSTR-1 filed on 11th May, 2026 for the month of April 2026, to a recipient "A",. The same shall reflect in the IMS of "A" for the quarter April–June 2026. This credit note can be kept pending on the IMS by "A" till the date of filing of FORM GSTR-3B for the quarter of July–September 2026 (which is next quarter to April–June 2026). However, if FORM GSTR-3B of July–September 2026 is not filed by "A" upto 31st October 2026 (which is the last date of the month in which the return for the quarter July–September 2026 was due), then the said credit note shall be deemed to have been accepted by "A" on IMS.

- It has further been recommended to provide an option for the suppliers to link credit notes and debit notes with the underlying invoices in FORM GSTR-1/1A/IFF, **on a purely voluntary basis,** to help recipients take informed decisions and to reduce the need of keeping credit notes pending or rejecting them on IMS.

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- Since acceptance, rejection, and keeping documents pending on IMS improve ITC reconciliation, the GST Council has recommended that management of available ITC in FORM GSTR-3B should be carried through IMS instead of directly amending auto-populated ITC in FORM GSTR-3B. GST Council has also recommended notifying relevant amendment in GST Rules and FORMS for the same purpose.

- The Council also recommended issuance of a circular to guide the taxpayers in correct manner of taking action on IMS.

vii. **Facilitating taxpayers in correct reporting of reversal and reclaim of ITC in FORM GSTR-3B**:

- In order to facilitate the taxpayers in correct and accurate reporting of reversal and reclaim of input tax credit, a statement namely, *Electronic Credit Reversal and Reclaim Statement* was introduced on the GST portal from August 2023 return period onwards, with a facility to report their cumulative closing balance of input tax credit, if any, which had been reversed but not re-availed upto that time.
- To further streamline correct reporting, it has been recommended to notify the said statement in CGST Rules, 2017 and to require that reclaimed input tax credit in FORM GSTR-3B shall not exceed the balance available in the said statement.
- Accordingly, an *Electronic Credit Reversal and Reclaim Statement* has been recommended in FORM GST PMT-02A. Also, amendment has been recommended in FORM GST PMT-04, so as to allow a taxpayer to report discrepancies, if any, in the said statement.
- Further, amendment has been recommended in Table 4 of FORM GSTR-3B to provide for a separate Table 4(AA) in FORM GSTR-3B for reporting reclaimed ITC, so as to obviate the need for amending the auto-populated ITC details in Table 4(A)(5) of FORM GSTR-3B.

viii. **Streamlining the manner of rectification of errors made in reporting input tax credit in FORM GSTR-3B**

- After suppliers furnish outward supply details, recipients act on IMS to generate FORM GSTR-2B and are generally required to manually report

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RCM ITC, ITC reversals, and ITC re-claims in FORM GSTR-3B. Such manual interventions are prone to errors and omissions.

- As the temporary reversals made in Table 4(B)(2) of FORM GSTR-3B are credited to the Electronic Credit Reversal and Re-claim Statement, any excess temporary reversal done in Table 4(B)(2) can be rectified by reclaiming the excess amount so reversed in a subsequent return. However, no such systematic mechanism exists to rectify any excess reversal of ITC, reversed permanently in Table 4(B)(1) of FORM GSTR-3B.
- Accordingly, it has been recommended to provide a systemic mechanism, by way of a new form, FORM GST PMT-10 to undertake rectifications of such excess reversals of permanent nature reported in Table 4(B)(1) of FORM GSTR-3B of an earlier tax period, on the basis of self-assessment.

ix. **Enhancement in FORM GSTR-2B in respect of ITC distributed by ISD**

- ITC distributed by an Input Service Distributor (ISD) as ineligible in FORM GSTR-6 does not currently flow as available ITC in FORM GSTR-2B and is therefore not auto-populated in Table 4(A)(4) of FORM GSTR-3B.
- Accordingly, enhancements have been recommended in FORM GSTR-2B and FORM GSTR-3B, to provide that ITC distributed by an ISD as ineligible need not be reversed again by recipients in Table 4(B)(1) **of FORM GSTR-3B** as such ITC will be auto-populated **as ineligible ITC** in Table 4(D)(2) of FORM GSTR-3B.
- Currently, ITC attributable to an ineligible ISD credit note is reduced from eligible ITC on the portal. Since such a credit note relates to ineligible ITC, its impact should instead flow to the ineligible ITC section, i.e., Table 4(D)(2) of FORM GSTR-3B.
- Accordingly, enhancements have been recommended in FORM GSTR-2B to ensure that ITC relating to ineligible credit notes distributed by an ISD is not adjusted against eligible ITC distributed by the ISD.

6. Besides the above, the GST Council also recommended issuance of a circular to clarify the correct manner of reporting ITC availment and its reversal in FORM GSTR-3B, in the context of IMS, the Electronic Credit Reversal and Re-claimed Statement, and the Electronic Statement of tax paid on reverse charge basis and ITC claimed.

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7. The Council recommended that, with the above proposed measures, there may not be any need for directly rectifying/amending the details of liability (auto-populated from FORM GSTR-1/1A/IFF) and details of ITC (auto-populated from FORM GSTR-2B) in FORM GSTR-3B. Thus, any amendment/correction of liability will be done through FORM GSTR-1/1A/IFF instead of directly amending auto-populated values in FORM GSTR-3B. Further, any management of ITC will be done through IMS, Electronic Credit Reversal and Re-claimed Statement, and the Electronic Statement of tax paid on reverse charge basis and ITC claimed, FORM GST PMT-04 and FORM GST PMT-10, instead of directly amending the auto-populated details in FORM GSTR-3B. To allow stakeholders sufficient time to align their systems and practices, the Council recommended that this proposed ***Alternate mechanism of amendment of tax liability and ITC details in return in FORM GSTR-3B,*** and corresponding amendments to the CGST Rules, 2017, may be brought into force from the return period of April, 2027.

Public consultation

8. Furthermore, the Council recommended that the proposed measures be placed in the public domain for a time-bound consultation to provide an opportunity to taxpayers, tax practitioners, industry associations, and other stakeholders to submit comments and suggestions on the proposed measures. In this regard, the amendments recommended by the Council in CGST Rules, 2017 and in the CGST FORMs are placed at **Annexure A*** and **Annexure B***, respectively. The circular recommended by the Council for clarifying the correct manner of reporting ITC availment and its reversal in FORM GSTR-3B is placed at **Annexure C*.**

9. Accordingly, **all the stakeholders are invited to examine the proposed measures and submit their comments, suggestions, and inputs by Monday, 30th November.** The same shall be examined and duly considered before finalisation of the amendments to the said Forms and Rules.

** Kindly note that the amendments proposed in the CGST Rules, 2017 and CGST Forms placed in Annexure A and Annexure B respectively, have been highlighted in red.*

***

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Annexure A

Proposed amendments in CGST Rules, 2017

a. Amendment in **proviso to sub-rule (1) of rule 59 of CGST Rules,** as below:

"

Rule 59. Form and manner of furnishing details of outward supplies.-

(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

Provided that the said person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both ~~in FORM GSTR-1A~~ for the said tax period or for an earlier tax period, subject to the time limit specified under sub-section (3) of section 37, in FORM GSTR-1A, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

"

b. **Insertion of sub-rule (6A) of rule 60 of CGST Rules**, as follows:

"

Rule 60. Form and manner of ascertaining details of inward supplies. -

...

(6A) The details of the outward supplies uploaded electronically on the common portal or furnished by the supplier in FORM GSTR-1 or FORM GSTR-1A or using IFF, or by a non-resident taxable person in FORM GSTR-5, and the details of the integrated tax paid on the import of goods or goods brought in the Domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry, except the supply of goods or services or both the tax on which is required to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) or sub-section (4) of section 9 under this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods or Services Tax Act, 2017, shall be made available to the concerned registered person (recipient), in a facility namely the Invoice Management System (hereinafter referred to as the "IMS"), electronically on

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the common portal, and such registered person may take an action of either accepting or rejecting such details or keeping the same pending on the IMS, subject to the following conditions and restrictions-

(i) In respect of the details of the integrated tax paid on the import of goods or goods brought in the Domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry, the registered person can only either accept or keep the details pending on the IMS.

(ii) If the registered person does not take any action in respect of a detail referred in clause (i), (ii), (iia) and (iii) of sub-rule (7), by either accepting or rejecting or keeping the said detail pending on the IMS, till the date of filing of return in FORM GSTR-3B for the said tax period, the said detail shall be deemed to have been accepted by the said person on the IMS.

(iii) The details of any invoice or debit note can be kept pending by the registered person on the IMS, only till the time upto which input tax credit in respect of the said details can be availed as per sub-section (4) or sub-section (6) of section 16, as the case may be, after which the said pending details shall not be available on the IMS.

(iv) The details in respect of a credit note or any other document, which reduces the output tax liability of the supplier, can be kept pending on the IMS till:

a. the filing of return in FORM GSTR-3B for the second succeeding month, to the month in which such details have been made available on IMS, where the return is to be filed under sub-section (1) of section 39;

b. the filing of return in FORM GSTR-3B for the next quarter, immediately succeeding the quarter in which such details have been made available on IMS, where the return is to be filed under proviso to sub-section (1) of section 39;

and upon filing of such FORM GSTR-3B, unless already rejected on IMS, such details shall be deemed to have been accepted by the registered person on the IMS:

Provided that if the return in FORM GSTR-3B for the said second succeeding month or the next quarter, as the case may be, is not filed till the end of the month in which the said FORM GSTR-3B of the said second succeeding month or the next quarter, as the case may be, is due to be filed, the said details shall be deemed to have been accepted by the registered person on the IMS:

(v) *Where the registered person has availed and utilized input tax credit in respect of the invoice in relation to which the credit note or any other document, which reduces the output tax liability of the supplier has been issued, he shall be liable to pay interest on the amount attributable to the said credit note or the other document in accordance with sub-section (3) of section 50, and such interest shall be payable for the period from the due date of filing of the return in FORM GSTR-3B for the tax period in which the said details were made available on the IMS till the date of filing return in FORM GSTR-3B in which such details have been accepted or deemed to have been accepted.*

c. **Amendment to sub-rule (7) and sub-rule (8) of rule 60 of CGST Rules**, as follows:

(7) *A~~n auto-generated~~ statement containing the details of input tax credit which have either been accepted or rejected by the registered person on the IMS, wherever applicable, or which are no longer available on the IMS as per clause (iii) of sub-rule (6A), shall be made available to the said registered person in FORM GSTR-2B, for every month, where such registered person is required to furnish return for every month as per sub-section (1) of section 39, or for every quarter, where such registered person is required to furnish return for every quarter as per proviso to sub-section (1) of section 39, electronically through the common portal, except in cases where return of a tax period has been furnished before the date mentioned in sub-rule (8) for making the FORM GSTR-2B for the said tax period available on the common portal, and shall consist of –*

(i) *the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1)of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous tax period ~~month~~ to the due date of furnishing of FORM GSTR-1 for the ~~month~~ tax period;*

(ii) *the details of invoices furnished by a non-resident taxable person in FORM GSTR-5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be,-*

(A) in case of a registered person required to furnish return for every month as per sub-section (1) of section 39:

(a) for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;

(b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;

(c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;

(B) in case of a registered person required to furnish return for every quarter as per proviso to sub-section (1) of section 39, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous quarter to the due date of furnishing of FORM GSTR-1 for the quarter;

(iia) the additional details or amendments in details of outward supplies furnished by his supplier in FORM GSTR-1A filed between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous tax period to the due date of furnishing of FORM GSTR-1 for the current tax period;

(iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the ~~month~~ tax period; and

(iv) such other details of any previous tax period, which had been kept pending by the registered person on the IMS, but have been accepted or rejected on the IMS, after filing of return in FORM GSTR-3B for the immediately preceding tax period.

(v) such other details of any previous tax period, in respect of which return of the tax period has been furnished before the date mentioned in sub-rule (8) for making the FORM GSTR-2B for the said tax period available on the common portal, and

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where such details have been accepted or rejected on the IMS, after filing of return in FORM GSTR-3B for the immediately preceding tax period.

(8) The Statement in FORM GSTR-2B for a ~~ever~~y month or a quarter, as the case may be, shall be made available to the registered person,-

(i) for the first and second month of a quarter, in case of a registered person required to furnish return for every month as per sub-section (1) of section 39, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39 or in FORM GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39,whichever is later;

(ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39~~.~~:

Provided that if FORM GSTR-3B of the previous tax period has not been filed by the registered person upto the date mentioned in clause (i) or (ii), as the case may be, FORM GSTR-2B shall be made available to the said person, only after filing of FORM GSTR-3B of the previous tax period.

...

"

d. **Insertion of sub-rule (9) of rule 60 of CGST Rules**, as follows:

"(9) If any amendment is made by the registered person on the IMS, in respect of the action taken for any of the details, after the statement in FORM GSTR-2B has been made available to the said person for a tax period on the common portal, a revised FORM GSTR-2B shall be made available to the said person on his request made electronically on the common portal, before filing of return in FORM GSTR-3B for the said tax period."

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e. Amendment in **sub-rule (1) of rule 61 of CGST Rules and insertion of sub-rule(1A) and sub-rule (1B),** as follows:

"

Rule 61. Form and manner of furnishing of return.-

(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in FORM GSTR-3B, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under –

(i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:

(ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons mentioned in column (2) of the Table given below, on or before the date mentioned in the corresponding entry in column (3) of the said Table, namely:-

Table

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	twenty-second day of the month succeeding such quarter.
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	twenty-fourth day of the month succeeding such quarter.

Provided that return in FORM GSTR-3B of the said tax period can be furnished only after the statement in FORM GSTR-2B for the said tax period is made available electronically on the common portal to the registered person, where any input tax credit is to be availed for a tax period in respect of inward supplies other than supplies under reverse charge.

(1A) The furnishing of details of tax liability in the return by the registered person under sub-rule (1) shall be subject to the following conditions and restrictions, namely:

i. The details of outward supplies to be furnished in the return for a tax period shall not be at variance with the details of outward supplies furnished in the statement of outward supplies in FORM GSTR-1, as amended by FORM GSTR-1A, if any, or using the Invoice Furnishing Facility, for the said tax period.

ii. Where after furnishing of details of outward supplies for a tax period in a return, any omission or incorrect particulars are discovered, the same can only be rectified by way of rectification of such details in the statement of outward supplies to be filed for the tax period in which the omission or incorrect particulars are noticed, subject to the provisions of sub-section (3) of section 37.

iii. Where after furnishing of details of inward supplies liable to tax under reverse charge for a tax period in a return, any omission or incorrect particulars are discovered, the same can be rectified by way of adjustment in the details of inward supplies liable to tax under reverse charge to be furnished in the return for the tax period in which the omission or incorrect particulars are noticed.

(1B) The furnishing of details of input tax credit in the return by the registered person under sub-rule (1) shall be subject to the following conditions and restrictions, namely:

i. The details of input tax credit on inward supplies declared as available for a tax period, other than the supplies on which tax is liable to be paid on reverse charge, in the return for a tax period shall not be at variance with the details of input tax credit made available in the statement of input tax credit in FORM GSTR-2B of the said tax period.

ii. The details of input tax credit declared as available in respect of inward supplies liable to tax under reverse charge for a tax period can be furnished in the return for the said tax period, and shall be subject to the provisions of sub-rule (4) of rule 86D.

iii. The details of input tax credit to be reclaimed in a tax period can be furnished in the return, and shall be subject to the provisions of sub-rule (4) of rule 86C.

iv. Where after furnishing of details of reversal of input tax credit for a tax period in a return, it is noticed that any amount which was eligible to be availed, had been erroneously reversed and which was also not credited to the electronic credit reversal

and reclaim statement maintained on the portal under rule 86C, the person may, subject to provisions of sub-section (9) of section 39, rectify the same in ***FORM GST PMT-10****, and the said amount which was erroneously reversed earlier and is being rectified, shall be credited to the electronic credit ledger of the person maintained on the portal under rule 86.*

v. Where after furnishing of details of reversal of input tax credit for a tax period in a return, it is noticed that any amount which may become eligible to reclaim, had been erroneously reversed in such a manner that such reversal was not credited to the electronic credit reversal and reclaim statement maintained on the portal under rule 86C, the person may subject to provisions of sub-section (9) of section 39, rectify the same in ***FORM GST PMT-10****, and the said amount which was erroneously reversed earlier and is being rectified, shall be credited to the said statement of the person under rule 86C.*

…

"

f. Insertion of **rule 67B of the CGST Rules**, as follows:

"

Rule 67B.Adjustment of tax liability on issuance of credit note or any other document reducing the tax liability.-

If the details of a credit note, or any other document which reduces the tax liability of the registered person, declared by such person in his statement of outward supplies furnished in FORM GSTR-1 or FORM GSTR-1A or using IFF or FORM GSTR-5 for a tax period, is rejected by the recipient on the IMS referred to in sub-rule(6A) of rule 60, the output tax liability as is attributable to such a credit note or the other document, as the case may be, shall be payable along with the applicable interest as per section 50, in the return for the next tax period to be filed by the said registered person and such tax liability shall be deemed to be payable from the due date of filing of return for the tax period in which details of such credit note or the other document, as the case may be, were declared.

"

g. Insertion of **new rule 86C in CGST Rules**, as follows:

"

Rule 86C - Electronic Credit Reversal and Reclaim Statement

(1) The "electronic credit reversal and reclaim statement" shall be maintained in ***FORM GST PMT-02A*** *on the common portal, for each registered person eligible to re-*

claim credit that had been reversed earlier in the return filed in FORM GSTR-3B, in accordance with the provisions of the Act or the provisions of Chapter V.

(2) The statement under sub-rule (1) shall be credited to the extent of such reversals made in the return filed in FORM GSTR-3B as are eligible to be re-claimed in accordance with the provisions of the Act or the provisions of Chapter V and to the extent of rectification in the return made in terms of clause (v) of sub-rule (1B) of rule 61.

(3) The statement under sub-rule (1) shall be debited to the extent of input tax credit re-claimed in the return filed in FORM GSTR-3B.

(4) The input tax credit to be re-claimed in the return to be filed in FORM GSTR-3B shall not exceed the balance available in the statement under sub-rule (1).

(5) A registered person shall, upon noticing any discrepancy in his statement under sub-rule (1), communicate the same to the proper officer, through the common portal in FORM GST PMT-04.

"

h. Insertion of **new rule 86D in CGST Rules**, as follows:

"

Rule 86D- Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed

*(1) The "electronic statement of tax paid on reverse charge basis and input tax credit claimed" shall be maintained in **FORM GST PMT-02B** on the common portal, for each registered person, liable to pay tax on reverse charge basis.*

(2) The statement under sub-rule (1) shall be credited to the extent of tax liability declared and paid on reverse charge basis, in the return filed in FORM GSTR-3B.

(3) The statement under sub-rule (1) shall be debited to the extent of input tax credit claimed on supplies liable to tax on reverse charge basis, in the return filed in FORM GSTR-3B.

(4) The registered person shall be permitted to claim input tax credit on supplies liable to tax on reverse charge basis, in a return to be filed in FORM GSTR-3B, only to the extent of the sum of the tax liability declared under reverse charge in the said return and the balance available in the statement under sub-rule (1).

*(5) A registered person shall, upon noticing any discrepancy in his statement under sub-rule (1), communicate the same to the proper officer, through the common portal in **FORM GST PMT-04**.*

"

i. Amendment to **rule 85(7) of CGST Rules,** as follows:

"

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(7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the proper officer ~~exercising jurisdiction in the matter~~, through the common portal in FORM GST PMT-04.

"

j. Amendment to **rule 86(6) of CGST Rules**, as follows:

"

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the proper officer ~~exercising jurisdiction in the matter~~, through the common portal in FORM GST PMT-04.

"

k. **A**mendment to **rule 87(12) of CGST Rules**, as follows:

"

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the proper officer ~~exercising jurisdiction in the matter~~, through the common portal in FORM GST PMT-04.

"

l. **Omission of provisions of rule 88C and rule 88 D of CGST Rules from a prospective date.**

m. Amendment to **sub-rule (2) and sub-rule (3) of rule 142 of CGST Rules,** as follows:

"

(2) Where, before the service of Notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or clause (i) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty in accordance with the provisions of subsection (5) of section 74 or clause (i) of sub-section (9) of section 74A, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A), he shall inform the proper officer of such payment in part A of the FORM GST DRC-03 and an acknowledgement, in FORM GST DRC– 04 shall be made available to the person through the common portal electronically.

Provided that where the said payment is made as a result of the audit, inspection, scrutiny or enforcement or any other similar activity by the tax authorities, such person may within seven days of making the payment in part A of the FORM GST DRC-03, opt to declare in part B of the said form, the details of invoice or debit note against which

the said payment of tax has been made, and the same shall be made available in the statement of outward supplies due to be filed, for the purpose of communicating the same to the recipient of the supply.

..

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or under clause (ii) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (ii) of sub-section (9) of section 74A, as the case may be, within the period specified therein, or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within seven days of the notice issued under subsection (3) of that Section but before the issuance of order under the said sub-section (3), he shall intimate the proper officer of such payment in part A of the FORM GST DRC-03 and the proper officer shall issue an intimation in FORM GST DRC-05 concluding the proceedings in respect of the said notice.

Provided that such person may within seven days of making the payment in part A of the FORM GST DRC-03, opt to declare in part B of the said form, the details of invoice or debit note against which the said payment of tax has been made, and the same shall be made available in the statement of outward supplies due to be filed, for the purpose of communicating the same to the recipient of the supply.

"

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Annexure B

Proposed amendments in CGST FORMS

a. Proposed amendment in **FORM GSTR-1:**

"**FORM GSTR-1**

[See Rule (59(1)]

Details of outward supplies of goods or services

Financial Year				
Tax period				

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

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. For all Tables)

GSTIN/UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and ~~(including~~ (ii) supplies made through e-commerce operator attracting TCS u/s 52~~)~~										
4B. Supplies attracting tax on reverse charge basis										

4C Omitted by NN 26/2022 CT dated 26.12.2022										
4D. Invoices issued under rule 54(1A) by the registered person having same PAN and same state code as ISD										
4E. Supplies made through e-commerce operator attracting TCS u/s 52, other than those attracting reverse charge [Supplier to report]										
4F. Supplies made to SEZ unit or SEZ Developer for non-Authorised Operations										

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs. 1 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies ~~(including~~ other than supplies made through e-commerce operator attracting TCS u/s 52 (rate wise)							
5B Omitted by NN 26/2022 CT dated 26.12.2022							
5C. Supplies made through e-commerce operator attracting TCS u/s 52 [Supplier to report] (rate wise)							

6 Zero Rated supplies and deemed export

GSTIN of	Invoice details	Shipping bill	Integrated Tax	Central Tax	State/UT Tax	Cess	Place

recipient					/ Bill of export												of Supply
	No.	Date	Value	Type of supply (Goods/ Services) *	No.	Date	Rate	Taxable value	Amt	Rate	Taxable value	Amt	Rate	Taxable value	Amt		
1	2	3	4	4A	5	6	7	8	9	10	11	12	13	14	15	16	17
6A. Exports				<<drop down>>													
6B. Supplies made to SEZ unit or SEZ Developer for Authorised Operations				<<drop down>>													
6C. Deemed exports																	

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A1. Consolidated rate wise outward supplies [~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52]					
7A2. Consolidated rate wise outward Supplies through e-commerce operator attracting TCS u/s 52 [Supplier to report]					
7B. Inter-State supplies					
7B1. ~~Inter State Supplies where invoice value is upto Rs 1 Lakh [Rate wise]~~ Consolidated rate wise outward supplies, where invoice value is upto Rs 1 Lakh [~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52]					
Place of Supply (Name of State)					
7B2. ~~Inter State Supplies where invoice value is upto Rs 1 Lakh [Rate wise]~~ Consolidated rate wise outward Supplies through e-commerce operator attracting TCS u/s 52, where invoice value is upto Rs 1 Lakh [Supplier to report]					
Place of Supply (Name of State)					

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST Supply	Non-GST Supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered person			

8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

8AA. Amendment to Nil rated, exempted and non GST outward supplies declared in earlier tax-periods

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST Supply	Non-GST Supplies
1	2	3	4
Tax Period for which the details are being revised	<Month/Quarter>		
8A1. Inter-State supplies to registered persons			
8B1. Intra- State supplies to registered person			
8C1. Inter-State supplies to unregistered persons			
8D1. Intra-State supplies to unregistered persons			

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6, including debit and credit notes issued during current period and amendments thereof pertaining to supplies furnished in returns of earlier tax periods in Table 4,5,6 and 15

Details of original document				Revised details of document or details of original Debit or Credit Notes				Rate	Taxable Value	Amount				Place of Supply
GSTIN	No.	Date	Amendment relating	GSTIN	Document	Shipping bill	Value			Integrated Tax	Central Tax	State/	Cess	

			to information furnished in table. No. (Select)		No.	Date	No.	Date						UT Tax		
1	2	3	3A	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. Amendment of invoice / Shipping bill details furnished earlier																
9B. Debit Notes / Credit Notes [original]																
			<<Drop down>>													
9C. Debit Notes / Credit Notes [Amended]																

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		[Month/Quarter]			
10A1. Intra-State Supplies [~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52] [Rate wise]					
10A2. Intra-State Supplies made through e-commerce operator attracting TCS u/s 52 [Rate wise] [Supplier to report]					

10B1. Inter-State Supplies where the invoice value is upto Rs. 1 lakh [~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52] [Rate wise]					
Place of Supply (Name of State)					
10B2. Inter-State Supplies made through e-commerce operator attracting TCS u/s 52, where the invoice value is upto Rs. 1 lakh [Rate wise] [Supplier to report]					
Place of Supply (Name of State)					

11. Consolidated Statement of Advance Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period (Net of refund vouchers, if any)

Rate	Gross Advance Received/adjusted	Advance Received / adjusted relating to information furnished in table No. (Select)	GSTIN	Place of supply	Amount			
					Integrated	Central	State/UT	Cess
1	2	2A	2B	3	4	5	6	7
I **information for the current tax period**								
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)								
11A (1). Intra State-supplies (Rate Wise)								
		<<drop down>>						

11A (2).Inter-State Supplies (Rate-wise)								
		<<drop down>>						
11B. Advance amount received in earlier tax period and adjusted against the supply being shown in this tax period in the Table No 4,5,6 ~~and~~ 7 and 15 11B (1). Intra State Supplies (Rate Wise)								
		<<drop down>>						
11B. (2).Inter-State Supplies (Rate-wise)								
		<<drop down>>						
II **Amendment of information furnished in Table No.** 11 [1] **in GSTR-1 statement for earlier tax periods** [Furnish revised information]								
Month/Quarter		Amendment relating to information furnished in S. No. (Select)					~~11A (1)~~	~~11A (2)~~	~~11B(1)~~	~~11(B)(2)~~
		<<drop down>>								

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description	UQC	Total Quantity	Rate of Tax	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
12.1 For Registered recipient										
12.2 For unregistered recipient										

12A. Amendment to HSN-wise summary of outward supplies declared in earlier tax-periods

Sr. No.	HSN	Description	UQC	Total Quantity	Rate of Tax	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
12.1 For Registered recipient										
12.2 For unregistered recipient										

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total Number	Cancelled	Net issued
		From	To			
1	**2**	**3**	**4**	**5**	**6**	**7**
1	Invoices for outward supply					
1A	Bill of Supply (Exempt Supply)					
2	Invoices for inward supply from unregistered person liable under reverse charge					
3	Revised Invoice					
4	Debit Note					
5	Credit Notes					
6	Receipt Voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					

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12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Type of recipient	Tax period to which the supply pertains	GSTIN of e-Commerce operator	Net value of supplies	Tax amount				Place of Supply (Name of State/UT)
					Integrated tax	Central tax	State/ UT tax	Cess	
1	1A	1B	2	3	4	5	6	7	8
(a) Supplies on which ecommerce operator is liable to collect tax u/s 52	Registered								
	Unregistered								
(b) Supplies on which ecommerce operator is liable									

to pay tax u/s 9(5)									

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details			Net value of supplies	Tax amount				Place of Supply (Name of State/ UT)
	Month/ Quarter	GSTIN of e-commerce operator	Type of recipient	Tax period to which the supply pertains	GSTIN of e-commerce operator		Integrated tax	Central tax	State/ UT tax	Cess	
1	2	3	3A	3B	4	5	6	7	8	9	10
(*a*) Supplies on which e-commerce operator is liable to collect tax u/s 52			Registered								
			Unregistered								
(*b*) Supplies on											

which e-commerce operator is liable to pay tax u/s 9(5)											

15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, including supply to SEZ for Authorised and for non-Authorized Operation**]**

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Document no.	Document date	Rate	Value of supplies made	Tax amount				Place of supply
								Integrated tax	Central tax	State/UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered including SEZ (for non-Authorised Operation)											
	SEZ (for Authorised Operation)											

	Unregistered											
Unregistered	Registered including SEZ (for non-Authorised Operation)											
	SEZ for Authorised Operation											
	Unregistered											

15A (I). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for registered recipients including supply to SEZ for Authorised and for non-Authorized Operation]

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount	Place of supply
	GSTI	GSTIN	Do	Do	GSTI	GSTIN	Do	Do				

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	N of supplier	of recipient	c. no.	c. date	N of supplier	of recipient	c. no.	c. date							
											Integrated tax	Central tax	State/UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															

15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised Details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period	GSTIN of supplier			Integrated Tax	Central Tax	State/UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										]

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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 there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signature

Name of Authorised Signatory.....

Designation/Status.....

Place

Date

A. General 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 Nomenclature

(*e*)POS: Place of Supply (Respective State)

(*f*)TCS: Tax collection at source by e-commerce operator

(*g*)SEZ: Special Economic Zone

(*h*)ECO: E-commerce operator

(*i*)DTA: Domestic Tariff Area

(*j*)B to B: Supplies from one registered person to another registered person

(*k*)B to C: Supplies from registered person to unregistered person

2.Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.

B. Table specific instructions—

Sr. No.	Table No.	Instructions
1	**2**	**3**
1.	4A	(*i*)Supplies made to registered persons ~~including supplies made through e-commerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis,~~ shall be reported. (ii) Supplies attracting tax on reverse charge basis, shall not be reported in this table.

		(*iii*)Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. (~~*ii*~~*iv*)The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit /developer. (v) Supplies made through e-commerce operator attracting TCS u/s 52, shall not be reported in this table.
2.	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. Supplies made to SEZ Unit or developer for non-Authorised operations and which attract tax on reverse charge basis, shall be reported here and not in the table 4F.
2A.	4D	Supplies under rule 54(1A) read with rule 39(1A) by Distinct person to ISD to be reported here. In order to report the transactions, the PAN and State Code of ISD and Distinct person should be same.
2B.	4E	Supplies made to registered person through e-commerce operator (ECO) attracting TCS u/s 52 [Supplier to report the supply in this table]. Further, in case if the supply has been made to SEZ for non-Authorised operations, through ECO, on which ECO is liable to collect TCS u/s 52, it is to be reported here only.
2C.	4F	Supplies made to SEZ unit or SEZ Developer non-Authorised Operations (other than liable to taxable under reverse charge) are to be reported here and not in table 6B and further if such supply attracts taxability on RCM basis, then it should be reported in table 4B only.
3.	5A	Inter-State supplies made to unregistered persons having invoice value more than Rs. 1 lakh, ~~other than supplies made through e-commerce operator attracting TCS u/s 52,~~ (rate wise) alongwith details of place of supply, shall be reported. Supplies made to unregistered person through e-commerce operator attracting TCS u/s 52, shall not to be reported here.
3A.	5C	Inter-State supplies made to unregistered persons through e-commerce operator attracting TCS u/s 52 (rate wise), having invoice value more than Rs. 1 lakh, alongwith details of place of supply, shall be reported here [Supplier to report].

4.	6A	Exports of goods or services, with or without IGST shall be reported. Shipping bill details. if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
5.	6B	Supplies made to SEZ units or SEZ developers~~,~~ for Authorised operations, with or without IGST, whether through e-commerce operator attracting TCS u/s 52 or otherwise, shall be reported. If the supplies to SEZ Unit or developer is for non-Authorised operations, then it shall be reported in Table 4F and not in this table.
6.	6C	Deemed export supplies shall be reported. The taxpayer may refer to section 147 and notification issued thereunder for deemed export supply.
7.	7A1	Intra-state supplies ~~Supplies~~ made to unregistered persons ~~other than those reported in table 5~~ shall be reported here. Such supplies, if made through e-commerce operator attracting TCS u/s 52, shall not be reported here, but shall be reported in table 7A2. Values shall be net of credit and debit notes and be reported rate wise.
7A.	7A2	Intra-state supplies to unregistered persons, made through e-commerce operator attracting TCS u/s 52, shall be reported here. Values shall be net of credit and debit notes and be reported rate wise. [Supplier to report]
7B.	7B1	Inter-state supplies made to unregistered persons, where invoice value is upto Rs 1 Lakh, i.e. other than those reported in table 5, shall be reported here. Such supplies, if made through e-commerce operator attracting TCS u/s 52, shall not be reported here, but shall be reported in table 7B2. Values shall be net of credit and debit notes and be reported rate wise.
7C.	7B2	Inter-state supplies to unregistered persons, where invoice value is upto Rs 1 Lakh, i.e. other than those reported in table 5, if made through e-commerce operator attracting TCS u/s 52, shall be reported here. Values shall be net of credit and debit notes and be reported rate wise. [Supplier to report]
8.	8	Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through E-commerce Operator under section 9(5) shall not be included under exempted supplies of supplier.

8A	8AA	Amendment to the exempted supply, nil rated supply and non-GST Supplies which has been reported in the table 8 of earlier tax period shall be reported here.
9.	9A	Amendment of values reported in table 4A, 4B, 4D, 4E, 4F, 5A, 5C, 6A, 6B and 6C shall be reported here.
10.	9B	Credit and debit notes issued during the period in respect of supplies reported in table 4A, 4B, 4D, 4E, 4F, 5A, 5C, 6A, 6B, 6C and 15 of earlier tax period shall be reported here.
11.	9C	Amendment of credit and debit notes reported in table 9B of earlier tax period shall be reported here.
12.	10	Amendment of unregistered supplies reported in table 7 shall be reported here.
13.	11(I)A	Advances received which are liable to tax at the time of its receipt, in respect of supplies pertaining to tables 4A, 4B, 4E, 4F, 5A, 5C, 6A, 6B, 6C, 7A1, 7A2, 7B1, 7B2 and 15 shall be reported here. The values shall be net of refund vouchers, if any.
14.	11(I)B	Advances adjusted during the period in respect of those reported in table 11(I)A of earlier tax period, shall be reported here.
15.	11(II)	Amendment to advances received or adjusted reported in table 11(I)A or table 11(I)B of earlier tax period, shall be reported here.
16.	12	HSN details as per notifications issued by Government from time to time shall be reported.
16A	12A	Amendment of HSN details reported in table 12 of earlier tax periods shall be reported here.
17.	13	Details of the documents issued during the period shall be reported.
18.	14(*a*)	Consolidated ~~D~~details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier. Such details are to be furnished e-commerce operator–wise, month-wise, and recipient category–wise i.e., whether the supply has been made to registered or unregistered person.
19.	14(*b*)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.

20.	14A(*a*)	Amendment to supplies reported in table 14(*a*) in earlier tax period shall be reported.
21.	14A(*b*)	Amendment to supplies reported in table 14(*b*) in earlier tax period shall be reported.
22.	15	(*i*)ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5). (*ii*)GSTIN of supplier and recipient, if registered, shall be reported. (*iii*)Details of the documents issued by ECO shall be reported, if recipient is registered. (iv) Supplies to unregistered person shall be reported net of debit note/credit note. (v) Supply to SEZ Unit or developer on which ECO is liable to pay tax u/s 9(5), whether for authorized or for non-authorized operations shall be reported here. Supply to SEZ Unit or SEZ developer for Authorised Operation is a zero-rated supply and therefore it can be on payment of IGST or under LUT i.e. without payment of IGST.
23.	15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported. [e-commerce operator to report]
24.	15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported. [e-commerce operator to report]

"

b. Proposed amendment in FORM **GSTR-1A:**

"**FORM GSTR-1A**

[See proviso to rule (59(1)]

Amendment of outward supplies of goods or services ~~for current tax period~~

[Financial Year]				

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[Tax period]	

1.		GSTIN	
2.	(a)	Legal name of the registered person	
	(b)	Trade name, if any	
3.	(a)	ARN	<Auto>
	(b)	Date of ARN	<Auto>

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/UIN	Invoice details			Rate	Taxable Value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and ~~including~~ (ii) supplies made through e-commerce operator attracting TCS u/s 52										
4B. Supplies attracting tax on reverse charge basis										
4C. Invoices issued under rule 54(1A) by the registered person having same PAN and same state code as ISD										
4D. Supplies made through e-commerce operator attracting TCS u/s 52, other than those attracting reverse charge [Supplier to report]										
4E. Supplies made to SEZ unit or SEZ Developer for non-Authorised Operations										

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs. 1 lakh

	Invoice details	Rate		Amount

Place of Supply (State/UT)	No.	Date	Value		Taxable Value	Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies ~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52, (rate wise)							
5B. Supplies through e-commerce operator attracting TCS u/s 52 [Supplier to report] (rate wise)							

6. Zero Rated supplies and deemed export

GSTTN of recipient	Invoice details				Shipping bill/Bill of export		Integrated Tax			Central Tax			State/UT Tax			Cess	Place of Supply
	No.	Date	Value	Type of supply (Goods/Services) *	No.	Date	Rate	Taxable value	Amt	Rate	Taxable value	Amt	Rate	Taxable value	Amt		
1	2	3	4	4A	5	6	7	8	9	10	11	12	13	14	15	16	17
6A. Exports				<<drop down>>													
6B. Supplies made to SEZ unit or SEZ Developer for auth				<<drop down>>													

oriz ed oper atio ns																	
6C. Dee med expo rts																	

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A1. Consolidated rate wise outward supplies [~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52]					
7A2. Consolidated rate wise outward Supplies through e-commerce operator attracting TCS u/s 52 [Supplier to report]					
7B. Inter-State supplies					
7B1. - Consolidated rate wise outward supplies, where invoice value is upto Rs 1 Lakh [~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52]					
Place of Supply (Name of State)					
7B2. Consolidated rate wise outward Supplies through e-commerce operator attracting TCS u/s 52, where invoice value is upto Rs 1 Lakh [Supplier to report]					
Place of Supply (Name of State)					

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST Supply)	Non-GST Supplies

1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered person			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

8AA. Amendment to Nil rated, exempted and non GST outward supplies declared in earlier tax-periods

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST Supply)	Non-GST Supplies
1	2	3	4
Tax Period for which the details are being revised	<Month/Quarter>		
8A1. Inter-State supplies to registered persons			
8B1. Intra- State supplies to registered person			
8C1. Inter-State supplies to unregistered persons			
8D1. Intra-State supplies to unregistered persons			

9. Amendments to taxable outward supply details furnished in FORM- GSTR-1 ~~for the current tax periods~~ in Table 4, 5 and 6, including debit and credit notes issued ~~during current period~~ and amendments thereof pertaining to supplies furnished in FORM- GSTR-1 in Table 4,5,6 and 15

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Details of original document				Revised details of document or details of original Debit or Credit Notes						Rate	Taxable Value	Amount				Place of Supply
GSTIN	Doc. No.	Doc. Date	Amendment relating to information furnished in table. No. (Select)	GSTIN	Document		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
					No.	Date	No.	Date								
1	2	3	3A	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. Amendment of invoice / Shipping bill details furnished earlier																
9B. Debit Notes / Credit Notes [original]																
			<<Drop down >>													
9C. Debit Notes / Credit Notes [Amended]																

10. Amendments to taxable outward supplies to unregistered persons furnished in FORM GSTR-1 ~~for current tax periods~~ in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		~~Current tax period~~ [Month/Quarter]			

10A1. Intra-State Supplies[~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52] [Rate wise]					
10A2. Intra-State Supplies made through e-commerce operator attracting TCS u/s 52] [Rate wise] [Supplier to report]					
10B1. Inter-State Supplies where the invoice value is upto Rs. 1 lakh [~~including~~ other than supplies made through e-commerce operator attracting TCS u/s 52] [Rate wise]					
Place of Supply (Name of State)					
10B2. Inter-State Supplies made through e-commerce operator attracting TCS u/s 52, where the invoice value is upto Rs. 1 lakh [Rate wise] [Supplier to report]					
Place of Supply (Name of State)					

11. Consolidated Statement of Advance Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period [(Net of refund vouchers, if any)]

Rate	Gross Advance Received/ adjusted	Advance Received/ adjusted relating to information furnished in table No. (Select)	GSTIN	Pl e of pply	Amount			
					Integrated	Central	State/UT	Cess
1	2	2A	2B	3	4	5	6	7
I **information for the current tax period**								
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)								
11A (1). Intra State-supplies (Rate Wise)								
		<<drop down>>						
11A (2).Inter-State Supplies (Rate-wise)								

		<<drop down>>						
11B. Advance amount received in earlier tax period and adjusted against the supply being shown in this tax period in the Table No 4,5,6 ~~and~~ 7 and 15								
11B (1). Intra State Supplies (Rate Wise)								
		<<drop down>>						
11B. (2).Inter-State Supplies (Rate-wise)								
		<<drop down>>						
II **Amendment of information furnished in Table No.** 11 [1] **in GSTR-1 statement for earlier tax periods** [Furnish revised information]								
Month/ Quarter		Amendment relating to information furnished in S. No. (Select)					~~11 A(1)~~	~~11 A(2)~~	~~11B (1)~~	~~11(B)(2)~~
		<<drop down>>						

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description	UQC	Total Quantity	Rate of Tax	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
12.1 For Registered recipient										
12.2 For Unregistered recipient										

Table-12A. Amendment to HSN-wise summary of outward supplies declared in earlier tax-periods

							Amount

Sr. No.	HSN	Description	UQC	Total Quantity	Rate of Tax	Total Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
12A.1 For Registered recipient										
12A.2 For unregistered recipient										

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total Number	Cancelled	Net issued
		From	To			
1	**2**	**3**	**4**	**5**	**6**	**7**
1	Invoices for outward supply					
1A	Bill of Supply (Exempt Supply)					
2	Invoices for inward supply from unregistered person liable under reverse charge					
3	Revised Invoice					
4	Debit Note					
5	Credit Notes					
6	Receipt Voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

					Tax amount	

Nature of supply	Type of recipient	Month	GSTIN of e-Commerce operator	Net value of supplies	Integrated tax	Central tax	State/ UT tax	Cess	Place of supply (Name of State/ UT)
1	1A	1B	2	3	4	5	6	7	8
(a) Supplies on which ecommerce operator is liable to collect tax u/s 52	Registered								
	Unregistered								
(b) Supplies on which ecommerce operator is liable to pay tax u/s 9(5)									

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details			Net value of supplies	Tax amount				Place of Supply (Name
	Month/	GSTIN of e-	Type of recipient	Month	GSTIN of e-comm		Integrated tax	Central tax	State/ UT tax	Cess	

	Quarter	commerce operator			erce operator						of State/ UT)
1	2	3	3A	3B	4	5	6	7	8	9	10
(*a*) Supplies on which e-commerce operator is liable to collect tax u/s 52			Registered								
			Unregistered								
(*b*) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)											

15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, including supply to SEZ for Authorised and for non-Authorized Operation**]**

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Document no.	Document date	Rate	Value of supplies	Tax amount				Place of supply
								Integrated tax	Central tax	State /UT tax	Cess	

							made					
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered including SEZ (for non-Authorised Operation)											
	SEZ (for Authorised Operation)											
	Unregistered											
Unregistered	Registered including SEZ (for non-Authorised Operation)											
	SEZ (for Authorised Operation)											
	Unregistered											

15A (I). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce

operator to report, for registered recipients including supply to SEZ for Authorised and for non-Authorized Operation**]**

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date			Integrated tax	Central tax	State/ UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															

15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised Details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period	GSTIN of supplier			Integrated Tax	Central Tax	State/UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										]

Instructions for filing of GSTR-1A:

1. It is an additional facility provided to add any particulars ~~of current tax period~~ missed out in reporting in FORM GSTR-1 of current or earlier tax period or amend any particulars already declared in FORM GSTR-1 of current or earlier tax period (including those declared in IFF, for the first and second months of a quarter, if any, for quarterly taxpayers). The form is an optional form without levy of late fees.

2. The FORM will be available on the portal after due date of filing of FORM GSTR -1 or the actual date of filing of FORM GSTR -1, whichever is later, till filing of corresponding FORM GSTR-3B of the same tax period. Similarly, for quarterly taxpayers, the FORM GSTR-1A shall be opened quarterly after filing of the FORM

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GSTR-1 (Quarterly) or the due date of filing of FORM GSTR -1 (Quarterly), whichever is later, till filing of FORM GSTR-3B of the same tax period.

3. The particulars declared in FORM GSTR-1A along with particulars declared in FORM GSTR-1 shall be made available in FORM GSTR-3B. In case of taxpayers opting for filing of quarterly returns the same shall be made available in FORM GSTR-3B (Quarterly) along with particular furnished in FORM GSTR-1 and IFF of Month M1 and M2 (if filed).

~~4. Amendment of a document which is related to change of Recipient's GSTIN shall not be allowed in GSTR-1A.~~

5. In addition to the GSTR-2B already generated, GSTR-2B shall also consist of all the supplies declared by the respective suppliers in GSTR-1A. However, supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B. For example,

(i) a supplier issues two invoices INV1 and INV2 in the month of January 2023. Then he furnished the details of the invoice INV1 on 8th Feb 2023 in FORM GSTR-1. However, he misses one invoice INV2 and furnishes the details of the same in FORM GSTR-1A on 15th Feb 2023. In this case, INV1 will go to the FORM GSTR-2B of the recipient for the month of January made available on 14th Feb 2023. Further, INV2 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

(ii) a supplier issues two invoices INV3 and INV4 in the month of January 2023. Then he furnished the details of the invoice INV3 on 15th Feb 2023 in FORM GSTR-1. However, he declared INV 4 in FORM GSTR-1A on 16th Feb 2023. In this case, both INV3 and INV4 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

6. Instructions for specific tables

Table No.	Instructions
4~~A, 4B~~, 5, 6, 9B (for registered recipients)	Taxpayers may declare additional details of invoices / documents ~~for the current tax period~~ other than those already declared in FORM GSTR-1.
7	• Taxpayers may declare additional details of invoices/ documents ~~for the current tax period~~ other than those already declared in FORM GSTR-1. • In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through Table 7 and the taxpayer will have to use amendment facility in Table 10 for the same.
8	Taxpayers may declare additional details of Nil rated, Exempted and Non-GST supplies ~~for the current tax period~~

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	other than those already declared in FORM GSTR-1.
8AA	Taxpayers may amend details of Nil rated, Exempted and Non-GST supplies already declared in FORM GSTR-1.
9A and 9C	Amendment of values reported in table 4A, 4B,4C,4D, 5, 6A, 6B, 6C and 9B in IFF, for the first and second months of a quarter, if any, and FORM GSTR-1 ~~of the current tax period~~.
12	HSN details as per additional/amendments details reported in FORM GSTR 1A shall be declared here. In case of any downward amendment, entry can be made with the minus sign for the differential part.
11A(1) & 11A(2), 11B(1) & 11B(2)	• Taxpayers may declare details of advances received or adjusted for the current tax period other than those already declared in FORM GSTR-1. • In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through these tables and the taxpayer will have to use amendment Table 11(II) as the case may be.
14	Taxpayers may declare additional details of supplies made through e-commerce operator ~~for the current tax period~~
15	ECO Taxpayers may declare additional details of supplies for unregistered recipients (rate wise) ~~for the current tax period~~ other than those already declared in FORM GSTR-1.
10, 11(II), 14A, 15A(I), 15A(II)	Taxpayers may amend details already declared in FORM GSTR1 ~~of the current period~~.

"

c. Proposed amendment in **FORM GSTR-2B:**

"FORM GSTR-2B

~~Auto-drafted~~ ITC Statement

(From FORM GSTR-1/IFF/1A, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Financial Year	
Month	

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

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/ UT tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A	**ITC Available - Credit may be claimed in relevant headings in GSTR-3B**						
I	**All other ITC - Supplies from registered persons other than reverse charge**	**4(A)(5)**					Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B – Invoices						
	B2B - Debit notes						
	ECO – Documents						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

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S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/ UT tax (₹)	Cess (₹)	Advisory
	ECO - Documents (Amendment)						
II	**Inward Supplies from ISD**	**4(A)(4)**					Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD – Invoices						
	ISD - Invoices (Amendment)						
III	**Inward Supplies liable for reverse charge**	**3.1(d) 4(A)(3)**					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/ UT tax (₹)	Cess (₹)	Advisory
							Table 4A(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
IV	**Import of Goods**	**4(A)(1)**					Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						
Part B	**ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B**						

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/ UT tax (₹)	Cess (₹)	Advisory
I	**Others**	**4(A)**					Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)]. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

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4. ITC Not Available Summary

(Amount in ₹ in all sections)

S. no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A	**ITC Not Available**						
I	**All other ITC - Supplies from registered persons other than reverse charge**	**4(D)(2)**					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	ECO - Documents						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
	ECO - Documents (Amendment)						
II	**Inward Supplies from ISD**	**4(D)(2)**					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	**Inward Supplies liable for reverse charge**	**3.1(d) 4(D)(2)**					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for

S. no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
							payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
Part B	**ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B**						
I	**Others**	**4(A)**					Credit Notes should be net-off against relevant ITC available tables [Table 4A~~(3,4,5)~~(3,5)] and in respect of ISD documents against ineligible ITC table [Table 4D(2)].
Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)					

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S. no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
	ISD - Credit notes	~~4(A)(4)~~ 4(D)(2)					
	ISD - Credit notes (Amendment)	~~4(A)(4)~~ 4(D)(2)					

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ in all sections)

S. no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A	**ITC Reversed – Others**						
I	**ITC Reversal on account of Rule 37A**	**4(B)(2)**					Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

6. ITC Rejected Summary
(Documents/records rejected in IMS)

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Documents rejected on IMS Dashboard							
Part A	**ITC Rejected - Others**						
I	**All other ITC - Supplies from registered persons other than reverse charge**	**NA**					The Input Tax Credit rejected in IMS is not eligible to be availed.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
	ECO – Documents						
	ECO - Documents (Amendment)						
Part B	**Rejected Records - Credit notes**						
I	**Others**	**NA**					These Credit Notes are not eligible for net-off against relevant ITC available tables [Table 4A (5)].

S.no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						

Instructions:

1. Terms Used :-
   a. ITC – Input tax credit
   b. B2B – Business to Business
   c. ISD – Input service distributor
   d. IMPG – Import of goods
   e. IMPGSEZ – Import of goods from SEZ
   f. ECO – E-Commerce Operator

2. **Important Advisory:**

   a) FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, 1A, 5 and 6. ~~It is a static statement and will be made available once a month. The documents filed by the Supplier in any FORMS GSTR-1/IFF, 5 and 6 would reflect in the next open FORM GSTR 2B of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer FORM GSTR 2B for availing credit in FORM GSTR 3B. However, in case of additional details, they may refer to their respective FORM GSTR 2A (which is updated on near real time basis) for more details.~~ A draft GSTR 2B shall be made available on 14th of every month succeeding the month for monthly filers and on 14th of the month succeeding the quarter for quarterly filers, provided that GSTR-3B for the previous tax period is filed by the taxpayer.

   b) The Taxpayer can accept, reject or keep any record pending in IMS even after generation of draft GSTR 2B till the filling of GSTR 3B. After taking any action a revised GSTR 2B can be generated by clicking on compute GSTR 2B button.

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c) Only those records will be part of FORM GSTR 2B, which are either Accepted or Deemed accepted on IMS dashboard. Records rejected on IMS dashboard will appear under Table 6 (ITC Rejected). The records which are kept pending by the taxpayer shall remain in IMS and will become part of GSTR 2B on acceptance of the same.

d) Taxpayers are advised to refer to FORM GSTR-2B for availing credit in FORM GSTR-3B.

~~b)~~ e) In addition, the supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B.

~~c)~~ f) Input tax credit shall be indicated to be non-available in the following scenarios: -

i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.

ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

iii. ISD invoice which is distributed as ineligible input tax credit.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers should self-assess and reverse such credit in their FORM GSTR-3B.

3. It may be noted that FORM GSTR-2B will consist of all the GSTR-1/1A/IFFs, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1~~/IFF, 5 and 6~~ from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the "View Advisory" tab on the online portal.

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4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of GSTR-2B. It is divided into following two parts:
   A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
   B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Details of ITC reversal will be made available only in GSTR 2B of September return period of subsequent financial year.
9. Table 6 captures the summary of ITC rejected as on the date of generation of GSTR-2B. It is divided into following two parts:
   A. Part A captures the summary of Input tax credit which is rejected by taxpayer on IMS Dashboard and hence same is not eligible to avail in FORM GSTR-3B.
   B. Part B captures the summary of credit notes which are rejected by taxpayer on IMS Dashboard and hence same are not eligible to consider in FORM GSTR-3B.

~~9.~~10. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Taxpayers shall ensure that
   a. No credit shall be taken twice for any document under any circumstances.
   b. Credit shall be reversed wherever necessary.
   c. Tax on reverse charge basis shall be paid in cash.

~~10.~~ 11. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.

~~11.~~12. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

13. In case of rejection of following type of records, tax amount of such rejected records will be added back as liability in next GSTR 3B/ GSTR 5 of your supplier:

- Credit notes
- Upward amendment of credit notes
- Downward amendment of credit notes (where original CN was also rejected)
- Downward amendment of Invoices and debit notes (where original Invoice/ DN was accepted)

~~12.~~14. Table wise instructions:

Table No. and Heading	**Instructions**
ITC Available Summary	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5 and accepted or deemed accepted by the recipient in IMS. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B - Invoices and B2B - Debit notes. Such credit shall be net-off in Table 4A(5) of FORM GSTR-3B.
Table 3 Part A Section II Inward Supplies from ISD	i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.

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	ii.	This table displays only the supplies on which ITC is available.
	iii.	Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4A(4) of FORM GSTR-3B.
Table 3 Part A Section III Inward Supplies liable for reverse charge	i.	This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A.
	ii.	This table provides only the supplies on which ITC is available.
	iii.	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
	iv.	Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.
Table 3 Part A Section IV Import of Goods	i.	This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.
	ii.	This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for, and accepted or deemed accepted by you in IMS.
	iii.	The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.
	iv.	The table also provides if the Bill of entry was amended.

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	v.	Information is provided in the tables based on data received from ICEGATE.
Table 3 Part B Section I Others	i. ii.	This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5/GSTR-6 and accepted or deemed accepted by the recipient in IMS, wherever applicable. These credit notes shall be net-off from relevant ITC available Tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
ITC Not Available Summary		
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. ii. iii.	This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5. This table provides only the supplies on which ITC is not available. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of form GSTR-3B.
Table 4 Part A Section II Inward Supplies from ISD	i. ii. iii.	This section consists of details of the supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. This table provides only the supplies on which ITC is not available. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of form GSTR-3B.
Table 4 Part A Section III	i.	This section consists of the details of supplies liable for reverse charge, which have been

Inward Supplies liable for reverse charge		declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A. ii. This table provides only the supplies on which ITC is not available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies. iv. Such credit shall be reported as ineligible ITC in Table 4D(2) of form GSTR-3B.
Table 4 Part B Section I Others	i.	This section consists details of the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5 and which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table provides only the credit notes on which ITC is not available. iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A~~(3,4,5)~~ (3,5)] of form GSTR-3B and in respect of ISD documents against ineligible ITC table [Table 4D(2)].
ITC Reversal Summary (Rule 37A)		
Table 5 Part A Section I ITC Reversal on account of Rule 37A	i.	Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B. ii. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B.
ITC Rejected Summary (Documents/records rejected in IMS)		

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Table 6 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies and amendment thereof (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A, GSTR-5 and rejected by you in IMS. ii. ITC related to these records is not eligible to be availed or net-off in FORM GSTR-3B.
Table 6 Part B Section I Others	i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A, GSTR-5 and rejected by you in IMS. ii. ITC related to these credit notes and amendment thereof is not eligible to be availed or net-off in FORM GSTR-3B.

"

d. Proposed amendment in **FORM GSTR-3B:**

i. In Table 4 of FORM GSTR-3B, as follows:

"

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of Services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				

(5) All other ITC				
(AA) ITC reclaimed which was reversed under Table 4(B) (2) in earlier tax period				
(B) ITC Reversed				
(1) *As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17*				
(2) Others				
(C) Net ITC Available (A)+(AA) – (B)				
(D) *Other Details*				
~~*(1) ITC reclaimed which was reversed under Table 4(B) (2) in earlier tax period*~~				
(2) *Ineligible ITC under section 16(4) and ITC restricted due PoS provisions and Ineligible input tax credit distributed by ISD*				

"

ii. Insertion of following **instructions to FORM GSTR-3B,** as follows:

"6. The input tax credit available in Table 4(A)(2) and Table 4(A)(3) shall not be more than the sum of the tax paid under Table 3.1(d) and the balance available in the Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed.

7. The input tax credit to be re-claimed in Table 4(AA) shall not be more than the balance available in the Electronic Credit Reversal and Reclaim Statement."

e. Proposed insertion of **FORM GST PMT-02A:**

"FORM GST PMT-02A

[see rule 86C(1)]

Electronic Credit Reversal and Reclaim Statement

(to be maintained at the Common portal)

GSTIN:

Name(Legal):

Trade Nam, if any:

Period-From:……To……..(dd/mm/yyyy)

Sr.No.	Date	Reference No.	Return period	Description	ITC Reversal (Table 4B(2) of Form GSTR-3B) (₹) Eligible to Re-claim				ITC Reclaimed (Table 4(AA) of Form GSTR-3B) (₹)				Balance available = (₹) (Opening Balance + Reversal (Table 4B(2) of Form GSTR-3B) - Reclaimed (Table 4(AA) of Form GSTR-3B))			
1	2	3	4	5	6				7				8			
					Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess

"

f. Proposed insertion of **FORM GST PMT-02B**

"**FORM GST PMT-02B**

[see rule 86D(1)]

Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed

(to be maintained at the Common portal)

GSTIN:

Name(Legal):

Trade Name, if any

Period: From……To…..(dd/mm/yyyy)

Sr.No.	Date	Reference No.	Return period	Description	Inward supplies (liable to reverse charge)(Table 3.1(d) of Form GSTR-3B) (₹)					ITC Claimed on Import of services (Table 4A(2) of Form GSTR-3B) (₹)			ITC Claimed on Inward supplies liable to reverse charge other than import (Table 4A(3) of Form GSTR-3B) (₹)					Balance available (₹)= 'Opening Balance + Liability as per Table 3.1(d) of Form GSTR-3B - ITC Claimed as per Table 4A(2) of Form GSTR-3B - ITC Claimed as per Table 4A(3) of Form GSTR-3B'				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
					Integrated Tax	Central Tax	State/ UT Tax	Cess	Total	Integrated Tax	Cess	Total	Integrated Tax	Central Tax	State/ UT Tax	Cess	Total	Integrated Tax	Central Tax	State/ UT Tax	Cess	Total

"

g. Proposed Amendment in **FORM GST PMT-04:**

"FORM GST PMT –04

[See rules 85 (7), 86(6), 86C(1), 86D(1) & 87(12)

Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register/ Credit reversal and reclaim statement / Statement of tax paid on Reverse charge basis and input tax credit claimed

<table>
<tr><td>1.</td><td>GSTIN</td><td colspan="3"></td></tr>
<tr><td>2.</td><td>Name (Legal)</td><td colspan="3"></td></tr>
<tr><td>3.</td><td>Trade name, if any</td><td colspan="3"></td></tr>
<tr><td>4.</td><td>Ledger / Register in which discrepancy noticed</td><td colspan="3">I Credit Ledger
I Cash Ledger
I Liability register
I Credit reversal and reclaim statement
I Statement of tax paid on Reverse charge basis and input tax credit claimed</td></tr>
<tr><td rowspan="7">5.</td><td colspan="4">Details of the discrepancy</td></tr>
<tr><td>Date</td><td>Type of tax</td><td>Type of discrepancy</td><td>Amount involved</td></tr>
<tr><td></td><td>Central Tax</td><td></td><td></td></tr>
<tr><td></td><td>State Tax</td><td></td><td></td></tr>
<tr><td></td><td>UT Tax</td><td></td><td></td></tr>
<tr><td></td><td>Integrated Tax</td><td></td><td></td></tr>
<tr><td></td><td>Cess</td><td></td><td></td></tr>
<tr><td rowspan="2">6.</td><td colspan="4">Reasons, if any</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td>7.</td><td colspan="4">Verification
I hereby solemnly affirm and declare that the information given herein above is true and</td></tr>
</table>

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	correct to the best of my knowledge and belief. Signature Place Name of Authorized Signatory Date Designation /Status……

Note –

'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States)

"

h. Proposed insertion of **FORM GST PMT-10:**

"FORM GST PMT–10

[See rules 61(1B)]

Application for rectification regarding excess ITC Reversal made in Table 4(B)(1) of earlier tax period's FORM GSTR 3B

<table>
<tr><td>1.</td><td>GSTIN</td><td colspan="3"></td></tr>
<tr><td>2.</td><td>Name (Legal)</td><td colspan="3"></td></tr>
<tr><td>3.</td><td>Trade name, if any</td><td colspan="3"></td></tr>
<tr><td colspan="5">4. Details of rectification:</td></tr>
<tr><td>Reason for rectification*(drop down)</td><td>Tax period (Month/Quarter/FY)**</td><td>Type of tax</td><td>Total ITC reversed in 4(B)(1)</td><td>Correct amount of ITC that should have been reversed in 4B(1)</td></tr>
<tr><td rowspan="4"></td><td rowspan="4"></td><td>Central Tax</td><td></td><td></td></tr>
<tr><td>State/UT Tax</td><td></td><td></td></tr>
<tr><td>Integrated Tax</td><td></td><td></td></tr>
<tr><td>Cess</td><td></td><td></td></tr>
<tr><td colspan="5">*Note: Reason to be opted out of the following categories:
• Excess reversal reported under Section 17(5);
• Excess reversal reported under Rule 38;
• Excess reversal reported under Rule 42;
• Excess reversal reported under Rule 43
• Reversal required to be reclaimed under rule 42(2), 42(3), rule 42(4) or rule 43(2) of CGST Rules;
• Amounts required to be reported in Table 4(B)(2) but inadvertently reported in Table 4(B)(1);</td></tr>
</table>

<table>
<tr><td colspan="2">

- Amount of available ITC reduced through credit note etc., in respect of which the attributable input tax credit on the underlying invoice had been earlier fully or partially reversed in Table 4(B)(1)

** **Note 2:** Financial year to be required where reason is selected as "Reversal required to be reclaimed under rule 42(2), 42(3), rule 42(4) or rule 43(2) of CGST Rules "
</td></tr>
<tr><td>5.</td><td>Documents attached, if any</td></tr>
<tr><td>6.</td><td><u>Verification</u>

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.

Place Name of Authorized Signatory
Date Designation /Status……</td></tr>
</table>

Note –

'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States)

"

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i. Proposed amendment in **FORM GST DRC-03:**

"FORM GST DRC- 03

[See rules 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement [or intimation of tax ascertained through FORM GST DRC-01A

<<Part A>>

1	GSTIN		
2	Name	<Auto>	
3	Cause of Payment	<<drop down>>	
3 A	Shipping bill details of erroneous IGST refund (to be enabled only if the specified categories chosen in drop down menu)	(i) Shipping Bill/ Bill of Export No. & Date: (ii)Amount of IGST paid on export of goods: (iii) Notification No. used for procuring inputs at concessional rate or exemption (in cases of contravention of sub-rule 10 of Rule 96): (iv) Date of notification: (v) Amount of refund received: (vi)Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account:	
4	Section under which voluntary payment is made	<< drop down>>	
5	Details of i. Audit	Reference No./ARN	Date of issue/filing

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	ii. Inspection or investigation iii. After issuance of SCN/ Statement but before issuance of the order iv. Scrutiny, v. Intimation of tax ascertained through FORM GST DRC-01A, vi. Payment made in response to FORM GST DRC -01 B, vii. Payment made in response to FORM GST DRC -01 C, viii. Deposit of Erroneous Refund of unutilized ITC, ix. Non-receipt of foreign remittance in respect of refund of unutilized ITC on export of goods under Rule 96B x. Others (specify)		
6	Financial Year		
7	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/Credit)	Debit entry no	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

<<Part B>>

7A. Details of outward supply made to registered person in respect of which tax is paid in table 7

(Amount in Rs.)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/ UT)	Type of supply (Drop down referencing GSTR-1 Tables)
	No.	Date	Value			Integrated Tax	Central Tax	State/ UT Tax	Cess		
1	2	3	4	5	6	7	8	9	10	11	12

7B. Details of Debit Notes issued in respect of supply made to registered person in respect of which tax is paid in table 7

(Amount in Rs.)

Details of original invoice			Revised details of document				Rate	Taxable Value	Amount				Place of Supply
GSTIN	No.	Date	GSTIN	Document		Value			Integrated Tax	Central Tax	State/ UT Tax	Cess	
				No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14

8. Reasons, if any << Text box>>

9. Verification-

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

Signature of Authorized Signatory Name
Designation / Status

Date ……..

Note –

1.Payment to be made only in cash for deposit of erroneous refund of unutilised Input Tax Credit (ITC) and for deposit of erroneous refund of Integrated Goods and Services Tax (IGST), obtained in contravention of sub-rule (10) of rule 96.

2. ARN of FORM GST RFD-01 to be mentioned mandatorily if cause of payment is selected as – 'deposit of erroneous refund of unutilised ITC'.

3. Details of shipping bills to be entered in the same pattern in which the details have been entered in the returns.

4. In table 7A and 7B, only the details relating to supply made to registered person for which tax is paid in table 7 is required to be reported, where the taxpayer intends to issue an invoice or a debit note.

5. The details in table 7A and 7B have to be furnished within 7 days of payment made in part A of this form.

6. Taxpayers may exercise caution while reporting the details in table 7A and table 7B as the same would be populated in GSTR-1 and would be non-editable.

7. Even if populated in GSTR-1, as the tax has been paid in part A of this form, the tax liability in respect of details furnished in Table 7A and 7B, shall not be added to tax liability in FORM GSTR-3B. However, interest if due, may be required to be paid.

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Annexure C

Draft Circular to clarify the correct manner of reporting input tax credit in FORM GSTR-3B

circular No.....

F.No. CBIC-.....

Government of India
Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the .....

To,

The Principal Chief Commissioners/Chief Commissioners of Central Tax (All)
The Principal Directors General/Directors General (All)

Madam/Sir,

Subject: Mandatory furnishing of correct and proper information of Input Tax Credit and reversal thereof in return in FORM GSTR-3B in the context of Invoice Management System, Electronic Credit Reversal and Reclaim Statement and Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed-reg.

Kind attention is invited to para 4 of the circular No. 170/02/2022-GST dated 06.07.2022 *(hereinafter referred to as "the said circular")* mandating the furnishing of correct and proper information of Input Tax Credit *(hereinafter referred to as "ITC")* and reversal thereof in return in FORM GSTR-3B. In this regard, in order to further facilitate the availment and reversal of input tax credit in FORM GSTR-3B, a facility namely, the **Invoice Management System** (*hereinafter referred to as "IMS"*) has been made available on the portal from October 2024 onwards. IMS requires a registered person to accept, reject or keep pending the details of inward supplies as communicated by the supplier electronically, for the purpose of generation of

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statement of ITC for the tax period in FORM GSTR-2B. The detailed provisions regarding IMS have been provided under sub-rule (6A) of rule 60 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules") w.e.f. …….. .

1.2 Further, in order to facilitate the taxpayers in correct and accurate reporting of reversal and re-availment of input tax credit, a statement namely, the **"Electronic Credit Reversal and Reclaim Statement"** was introduced on the portal from August 2023 onwards. It helps the taxpayers in tracking input tax credit that has been reversed in Table 4(B)(2) and re-availed in Table 4(A)(5) and reported in Table 4(D)(1) of FORM GSTR-3B for each return period, thereby providing the amount of cumulative balance of reversed ITC remaining to be reclaimed. The detailed provisions regarding the "**Electronic Credit Reversal and Reclaim Statement"** have been provided under rule 86C of CGST Rules w.e.f. ……..

1.3 Furthermore, in order to facilitate the taxpayers in correct and accurate reporting of availment of input tax credit in respect of supplies which are liable to reverse charge, a statement namely, the "**Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed"** was introduced on the portal from August 2024 onwards for monthly filers and July-September 2024 onwards for quarterly filers. This statement helps taxpayers in tracking the tax liability declared under reverse charge in Table 3.1(d) of FORM GSTR-3B and the ITC claimed on inward supplies under reverse charge in Table 4(A)(2) and Table 4(A)(3) of FORM GSTR-3B, for each tax period, thereby providing the amount of cumulative balance of tax paid remaining to be availed as credit. The detailed provisions regarding the "**Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed"** have been provided under rule 86D of CGST Rules w.e.f. ……..

1.4 It may be noted that vide circular No. 170/02/2022-GST dated 06.07.2022, it was clarified that if any input tax credit was required to be reclaimed from the input tax credit which was reversed earlier, the same was required to be reclaimed in Table 4(A)(5) alongwith being reported in Table 4(D)(1) of FORM GSTR-3B. The GST Council in its 57th meeting has recommended insertion of Table 4(AA) in the FORM GSTR-3B to report any input tax credit which was reversed earlier and is now required to be reclaimed , obviating the need to report the same in Table 4(A)(5) alongwith being reported in Table 4(D)(1) of FORM GSTR-3B. **Accordingly, till the time the proposed Table 4(AA) of FORM GSTR-3B is not operationalized, taxpayers may continue to report reclaimed ITC in the manner provided for in the said circular,**

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after which the instructions pertaining to reporting in Table 4(AA) in para 2.4, 2.5 and 2.7 below may be followed.

2. In this context, in order to ensure uniformity in the procedure for correct availment and reversal of ITC in Table 4 of FORM GSTR-3B by the registered person, the Board, in exercise of its powers conferred under sub- section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act"), hereby clarifies the correct manner of furnishing information pertaining to ITC and reversal thereof in return in FORM GSTR-3B, in the succeeding paragraphs:

2.1 **Manner of taking action on IMS:**

2.1.1 The invoice, credit note, debit note or any other record (***hereinafter referred to as "document"***) saved in the statement of outward supplies before filing of FORM GSTR-1/1A/IFF/5, or filed by the suppliers in their FORM GSTR-1/1A/IFF/5, and the bill of entry filed against import of goods, or the goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer shall be **communicated to the concerned recipient on IMS**.

2.1.2 It is further mentioned that the documents on which ITC is not available to the recipient on account of (i) limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act, (ii) cases where the recipient of an intra- State supply is located in a different State / UT than that of place of supply, and (iii) ineligible ITC distributed by ISD, shall **not be communicated to the concerned recipient on IMS**.

2.1.3 The recipient can either accept, or reject, or keep pending a document received on IMS. It is to note that if the document is a bill of entry, the only options available are either acceptance or keeping the bill of entry pending on IMS, and the option to reject the same on IMS is not available, as bill of entry is filed by the recipient himself. In case of change in GSTIN in bill of entry, an ITC reversal entry will be shown in IMS of the original taxpayer where he can choose the amount of ITC to be reversed. By default, the system will show ITC reversal of the complete original value of the bill of entry. Also, the original taxpayer will only have the option to accept such ITC reversal entry.

2.1.4 In cases where in respect of a document communicated on IMS, the recipient ascertains that the conditions of eligibility of ITC under section 16(2) of CGST Act, such as on account of section 16(2)(a) (not being in possession of the said document), section 16(2)(b) (non-receipt of supply) of the CGST Act etc., are presently

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not fulfilled but the same may get fulfilled subsequently, **he should keep such documents pending on IMS**. Upon fulfillment of the requisite conditions, such documents may be subsequently accepted by the recipient on IMS.

2.1.5 It is to note that an **invoice or debit note** communicated on IMS can be kept **pending on IMS only upto the time limit** under section 16(4) of CGST Act or section 16(6) of CGST Act, after which it shall no longer be available in IMS for availment of ITC.

2.1.6 Further, a **credit note or any other document which reduces tax liability of the supplier**, communicated on IMS, can be kept **pending on IMS upto** the filing of FORM GSTR-3B of the second succeeding month or the immediately next quarter, as the case may be, depending on whether the recipient is a monthly or a quarterly FORM GSTR-3B filer. But, if such FORM GSTR-3B for the said second succeeding month or the immediately next quarter is not filed upto the end of the month in which the FORM GSTR-3B of the said second succeeding month or the immediately next quarter is due to be filed, then such credit note or the other document shall be deemed to have been accepted on the IMS.

Illustration 1: *Let's say a supplier reports a credit note No.1/2027 dated 10.05.2026 in his FORM GSTR-1 filed for the month of May, 2026, which is furnished on 11.06.2026.*

a. ***If the recipient is a monthly return filer****: The credit note No.1/2027 dated 10.05.2026, if required, can be kept pending on IMS upto filing of FORM GSTR-3B of the month of July 2026, which is due to be filed on 20.08.2026, and in case the said return is delayed beyond the end of that month i.e. beyond 31.08.2026, the credit note can be kept pending only upto the end of the month i.e. 31.08.2026, after which it shall be deemed to have been accepted by the recipient on the IMS.*
b. ***If the recipient is a quarterly return filer****: The credit note No.1/2027 dated 10.05.2026, if required, can be kept pending on IMS upto filing of FORM GSTR-3B of the second quarter of 2026, i.e. July to September 2026, which is due to be filed on 22.10.2026/24.10.2026, depending where the recipient is located, and in case the said return is delayed beyond the end of that month i.e. beyond 31.10.2026, the credit note can be kept pending only upto the end of the month i.e. 31.10.2026, after which it shall be deemed to have been accepted by the recipient on the IMS.*

2.1.7 In cases where any discrepancy in any of the documents communicated by a supplier on IMS is noticed, the recipient has the option to reject the said document

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on IMS and communicate the same to the supplier. The recipient can also keep the document pending in IMS, and the supplier can either change the document before filing FORM GSTR-1 or amend the document in FORM GSTR-1A or the subsequent FORM GSTR-1.

2.1.8 If the supplier omits any document saved in his FORM GSTR-1/1A/IFF/5 for a tax period, on his own motion or upon communication by the recipient, before filing his FORM GSTR-1/1A/IFF/5 for the said tax period, the said document shall no longer be available to the recipient on the IMS. Likewise, if the supplier updates the original document before filing FORM GSTR-1/1A/IFF, then the original document shall be updated on the IMS of the recipient.

2.1.9 If the supplier **amends** any document such that the original document and the amended document are made available on IMS for generation of FORM GSTR-2B of **different** tax periods, then it is mandatory for the recipient to take action on original document and file the corresponding FORM GSTR-3B before taking action on the amended document. **The same may be understood by the following illustration:**

Illustration 2: *If an invoice, say INV/01/2025 is furnished by the supplier in his FORM GSTR-1 filed for the month of April 2025 on 11th of May 2025, the same is available to the recipient on IMS and if accepted, the same would be made available in the FORM GSTR-2B generated for the month of April 2025 on 14th of May 2025. However, if the supplier amends the said invoice in his FORM GSTR-1A filed for the month of April 2025 on 12th of May 2025, the amended invoice will also be available on IMS, and if accepted, the same would be made available in the FORM GSTR-2B of the recipient generated for the month of May 2025 on 14th of June 2025. As both the original invoice and its amended document are available on the IMS, for generation of different FORM GSTR-2B, the recipient shall be required to first take action on the original document and file his FORM GSTR-3B for the month of May 2025 and then take action on the amended document.*

2.1.10 If the supplier **amends** any document such that the original document and the amended document are made available on IMS for generation of FORM GSTR-2B of the **same** tax period, then the action taken on amended document will prevail over the action taken on original document. **The same may be understood by the following illustration:**

Illustration 3: *If an invoice, say INV/01/2025 is furnished by the supplier in his FORM GSTR-1 filed for the month of March 2025 on 15th of April 2025, the same is available to the recipient on IMS and if accepted, the same would be made available in the FORM GSTR-2B*

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generated for the month of April 2025 on 14th of May 2025. However, if the supplier amends the said invoice in his FORM GSTR-1 filed for the month of April 2025 on 11th of May 2025, the amended invoice will also be available on IMS, and if accepted, the same would be made available in the FORM GSTR-2B of the recipient generated for the month of April 2025 on 14th of May 2025. As both the original invoice and its amended document are available on the IMS, for generation of same FORM GSTR-2B, whatever action the recipient takes on the amended document shall determine the input tax credit availability in respect of the said document.

2.1.11 In cases where a document communicated on IMS **is found not to pertain to the recipient**, the recipient should reject such a document on IMS. Besides, the recipient also has an option to reject a document communicated on IMS, if the said document has any discrepancy affecting the availment of ITC on the same. If the document in question is an invoice, debit note or any other document which increases the tax liability of the supplier, upon rejection, the ITC in respect of the document shall not be available in his FORM GSTR-2B. Further, if the document in question is a credit note or any other document which reduces the tax liability of the supplier, upon rejection, the tax liability attributable to the document shall be added back to the tax liability of the supplier. **Therefore, the recipient should be careful in making any rejections**.

2.1.12 If **no action** is taken on a document communicated on IMS for generation of FORM GSTR-2B of the said tax period before filing of FORM GSTR-3B for the tax period, the same shall be deemed to have been accepted by the recipient on IMS.

2.1.13 ITC pertaining to documents kept **pending or rejected** in IMS shall not be made available in FORM GSTR-2B and accordingly would not be auto-populated in Table 4(A) of FORM GSTR-3B for the corresponding tax period.

2.1.14 An **action taken on any document on IMS by the recipient can be** revised any number of times but only **upto** the filing of his FORM GSTR-3B for the tax period for which FORM GSTR-2B is being generated. If the action has been taken on IMS after the due date of FORM GSTR-2B generation, i.e. 14th day of the month subsequent to the said tax period, FORM GSTR-2B **shall have to be regenerated by the recipient on the portal** to reflect the effect of such action.

2.1.15 It is to note that if the recipient is a quarterly filer of FORM GSTR-3B, his FORM GSTR-2B shall also be made available for the tax period i.e. a quarter, rather than on a monthly basis.

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2.1.16 Further, if a taxpayer who has no input tax credit to avail for a tax period files his return in FORM GSTR-3B before the default date of generation of his FORM GSTR-2B of the said tax period i.e. 14th of the month succeeding the said month or the quarter, as the case may be, his FORM GSTR-2B of the said tax period shall not be made available, and documents on IMS available for generation of FORM GSTR-2B for the said tax period, if any, shall continue to be made available on IMS for generation of subsequent tax period's FORM GSTR-2B.

2.1.17 It is to note that FORM GSTR-2B of a tax period will be generated by the system on the 14th of the month succeeding such month or the quarter, as the case may be, only if the return in FORM GSTR-3B of the previous tax period is filed by the said date.

2.2 **Procedure of reporting details of ITC in Table 4(A) of FORM GSTR-3B:**

2.2.1 Out of the documents made available on IMS for generation of FORM GSTR-2B for a particular tax period, the ITC in respect of the documents filed by the supplier and accepted or deemed accepted by the recipient on IMS gets auto-populated in Table 4**(A)** viz. **Table 4(A)(1), Table 4(A)(4) and Table 4(A)(5) of FORM GSTR-3B** of the said tax period.

2.2.2 In respect of **Table 4(A)(2) and Table 4(A)(3)** of FORM GSTR-3B, which pertain to ITC on import of services and ITC on inward supplies under reverse charge other than import of services, respectively, the **recipient should self-assess and furnish details of available ITC in such Tables, subject to payment of tax. It is mentioned that the sum of amount of ITC to be furnished under the Table 4(A)(2) and Table 4(A)(3) of FORM GSTR-3B cannot be more than the sum of the self-assessed tax paid on inward supplies under reverse charge in Table 3.1(d) of the FORM GSTR-3B of the said tax period and the balance available in the "Electronic Statement of tax paid on Reverse charge basis and input tax credit claimed" of the said recipient**.

2.3 **Procedure for reporting details of ITC reversals in Table 4(B) of FORM GSTR-3B:**

2.3.1 The total ITC available in Table 4(A) of FORM GSTR-3B may be subject to, -

(i) reversals of permanent in nature, such as on account of rule 38 (reversal of credit by a banking company or a financial institution), rule 42 (reversal on input and input services on account of supply of exempted goods or services), rule 43 (reversal on

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capital goods on account of supply of exempted goods or services) of the CGST Rules and in respect of ineligible ITC under section 17(5) of the CGST Act, or

(ii) reversals of temporary in nature, i.e. where ITC may become eligible to be re-availed in accordance with the provisions of the Act or the provisions of Chapter V of CGST Rules, such as on account of rule 37 of CGST Rules (non-payment of consideration to supplier within 180 days) and rule 37A of CGST Rules (non-payment of tax by the supplier) etc.

2.3.2 The reversals which are permanent in nature, as detailed above, shall be reversed by the recipient on their own assessment, in **Table 4 (B)(1) of FORM GSTR-3B.**

2.3.3 ITC which is not available on account of, (i) limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act; (ii) where the recipient of an intra- State supply is located in a different State / UT than that of place of supply; and (iii) in respect of ineligible ITC distributed by ISD, is auto-populated in **Table 4(D)(2)** of FORM GSTR-3B on the portal and is not included by the portal in Table 4(A) of FORM GSTR-3B. Accordingly, such ITC is **not** required to be again reported as reversals in Table 4(B) of FORM GSTR-3B.

2.3.4 The reversals which are temporary in nature, as detailed above, shall be reversed by the recipient on their own assessment, in **Table 4 (B)(2) of FORM GSTR-3B. It is to again highlight that where in respect of a document communicated on IMS, the recipient ascertains that the conditions of eligibility of ITC under section 16(2) of CGST Act are presently not fulfilled but the same may get fulfilled subsequently, he should keep such documents pending on IMS, as already mentioned in para 2.1.4 above, rather than accepting it on IMS, having its effect auto-populated in Table 4(A) and thereafter reversing it under Table 4(B)(2) of FORM GSTR-3B.**

2.4 Procedure for reporting details of ITC reclaim in Table 4(AA) of FORM GSTR-3B:

If any ITC which had been temporarily reversed in Table 4(B)(2) of FORM GSTR-3B of an earlier tax period, becomes eligible to the recipient on fulfillment of specific conditions, such ITC may be reclaimed in **Table 4(AA)*, subject to the balance available in the "Electronic Credit Reversal and Reclaim Statement"**.

* It is to note that till such time the Table 4(AA) of FORM GSTR-3B is made operational on the portal, taxpayers may continue to report reclaimed ITC in Table

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4(A)(5) alongwith being reported in Table 4(D)(1) of FORM GSTR-3B, as per the clarification issued through circular No. 170/02/2022-GST dated 06.07.2022.

2.5 **Procedure for availment of ITC into Electronic Credit ledger *(hereinafter referred to as "ECL")*:**

The net ITC Available will be calculated in Table 4(C) which is as per the formula (**[4(A) + 4(AA)*] - [4(B)(1) + 4(B)(2)]**) will be credited to the ECL of the registered person. **Therefore, it is important that any reversal of ITC or any ITC which is ineligible under any provision of the CGST Act should not be part of Net ITC Available in Table 4(C) and accordingly, should not get credited into the ECL of the recipient.**

* It is to note that till such time the Table 4(AA) of FORM GSTR-3B is made operational on the portal, taxpayers may continue to report reclaimed ITC in Table 4(A)(5) alongwith being reported in Table 4(D)(1) of FORM GSTR-3B, as per the clarification issued through circular No. 170/02/2022-GST dated 06.07.2022.

2.6 **Procedure for rectification in respect of Table 4(A)(5) of earlier filed FORM GSTR-3B, in certain identified scenarios, as given below:**

2.6.1 **Cases where invoice was rejected and thereby no ITC in respect of the same was claimed in Table 4(A) of FORM GSTR-3B, and subsequently credit note is received in respect of such an invoice on IMS:** In such cases, if no ITC was claimed in respect of the underlying invoice, and if subsequently a credit note is received and accepted, on IMS, the same results in reduction in available ITC in Table 4(A) of FORM GSTR-3B of such subsequent tax period, despite the fact that no ITC was claimed in respect of such credit note in the first place. To avoid such reduction in ITC, recipients sometimes resort to rejection of such credit notes in respect of which no ITC was availed on the underlying invoices which causes inconvenience to the concerned suppliers. In order to prevent such undue reduction of ITC, without having to reject the said credit note on IMS, a facility has been made available on the IMS, which allows the recipient to accept a credit note and declare the amount of ITC which the taxpayer would like to reduce in respect of a credit note. Therefore, the recipient may use the said facility in such scenarios while providing the details of the underlying invoice in the designated place to provide remarks against such credit notes on IMS.

2.6.2 **Inadvertent rejection on IMS:** In case of any inadvertent rejections of a document on IMS, where corresponding FORM GSTR-3B has also been filed by the recipient, the recipient will be required to request the corresponding supplier to report the same document in the respective amendment table of subsequent FORM GSTR-

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1/IFF, accept the same in IMS so that correct ITC is auto-populated in the corresponding FORM GSTR-3B. It is to note that the said action of reporting the same document in the respective amendment table of subsequent FORM GSTR-1/IFF, shall not trigger additional tax liability for the supplier, where the said document is an invoice or debit note. Where such document is a credit note, the said action of reporting the same document shall upon acceptance of such a document by the recipient even out the tax liability of the supplier which got added back on rejection of credit note in the first instance.

2.6.3 **Inadvertent acceptance on IMS:** In case of any inadvertent acceptance of a document on IMS, where corresponding FORM GSTR-3B has also been filed by the recipient, the recipient will be required to request the corresponding supplier to make the requisite amendment of the said document in the same return period's FORM GSTR-1A or respective amendment table of subsequent FORM GSTR-1/IFF, accept the same in IMS and claim correct ITC in the corresponding FORM GSTR-3B.

2.7 **Procedure for rectification in respect of Table 4(B) of earlier filed FORM GSTR-3B, in certain identified scenarios, as given below:**

2.7.1 **Cases where ITC had been short reversed in Table 4(B)(1) or Table 4(B)(2):** The taxpayer may correct the short reversal made in FORM GSTR-3B of a tax period by reporting such short-reversed amount in FORM GSTR-3B of a subsequent tax period, in addition to the amount of reversal which is to be made for the said subsequent tax period, in Table 4(B)(1) or Table 4(B)(2), as the case may be, alongwith the payment of applicable interest, if any.

2.7.2 **Cases where ITC had been wrongly reversed under Table 4(B)(2) instead of Table 4(B)(1)**: The taxpayer may correct such wrong reversal made in Table 4(B)(2) of FORM GSTR-3B of a tax period, by reversing such amount in Table 4(B)(1) of FORM GSTR-3B of a subsequent tax period and simultaneously reclaiming such amount in Table 4(AA)* of FORM GSTR-3B of the said subsequent tax period.

* It is to note that till such time the Table 4(AA) of FORM GSTR-3B is made operational on the portal, taxpayers may continue to report reclaimed ITC in Table 4(A)(5) alongwith being reported in Table 4(D)(1) of FORM GSTR-3B, as per the clarification issued through circular No. 170/02/2022-GST dated 06.07.2022.

2.7.3 **Cases where ITC had been wrongly reversed in excess in Table 4(B)(2):** The taxpayer may correct such wrong excess reversal made in Table 4(B)(2) of FORM GSTR-3B of a tax period by reclaiming such excess reversed amount in Table 4(AA)* of FORM GSTR-3B of a subsequent tax period.

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* It is to note that till such time the Table 4(AA) of FORM GSTR-3B is made operational on the portal, taxpayers may continue to report reclaimed ITC in Table 4(A)(5) alongwith being reported in Table 4(D)(1) of FORM GSTR-3B, as per the clarification issued through circular No. 170/02/2022-GST dated 06.07.2022.

2.7.4 **Cases where ITC required to be availed had been wrongly reversed in excess in Table 4(B)(1):** The taxpayer may correct such wrong excess reversal made in Table 4(B)(1) of FORM GSTR-3B of a tax period through FORM GST PMT-10*, subject to time limit provided under proviso to sub-section (9) of section 39.

*It is to note that till such time FORM GST PMT-10 is made available on the portal, the taxpayer may correct such wrong excess reversal made in Table 4(B)(1) of FORM GSTR-3B of a tax period by way of deducting such excess reversed amount from the amount of ITC required to be reversed permanently for a subsequent tax period and reporting the adjusted amount in Table 4(B)(1) of FORM GSTR-3B of the said subsequent tax period, subject to time limit provided under proviso to sub-section (9) of section 39 .

2.7.5 **Cases where ITC had been reversed under Table 4(B)(1) instead of Table 4(B)(2):** The taxpayer may correct such wrong reversal made in Table 4(B)(1) of FORM GSTR-3B of a tax period through FORM GST PMT-10*, subject to time limit provided under proviso to sub-section (9) of section 39.

* It is to note that till such time FORM GST PMT-10 is made available on the portal, the taxpayer may correct such wrong reversal made in Table 4(B)(1) of FORM GSTR-3B of a tax period by way of deducting such excess reversed amount from the amount of ITC required to be reversed permanently for a subsequent tax period and reporting the adjusted amount in Table 4(B)(1) of FORM GSTR-3B of the said subsequent tax period, subject to time limit provided under proviso to sub-section (9) of section 39 and simultaneously reporting the said excess reversed amount in Table 4(B)(2) of FORM GSTR-3B of the said subsequent tax period.

2.7.6 **Cases where the recipient has partially or fully reversed ITC on an invoice in Table 4(B)(1) of earlier FORM GSTR-3B, and subsequently a credit note is issued and received on IMS:** In such cases, if ITC in respect of the underlying invoice was already reversed, in full or in part, in Table 4(B)(1) of FORM GSTR-3B, and if subsequently a credit note is received and accepted on IMS, the same results in reduction in available ITC in Table 4(A) of FORM GSTR-3B of such subsequent tax period, despite the fact that either nil or only partial ITC was availed in respect of such

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credit note in the first place. Upon acceptance of such a credit note, on IMS, the ITC reversed earlier in Table 4(B)(1) of FORM GSTR-3B of an earlier tax period, effectively becomes excess reversal, and the same may be rectified by way of reduction of such excess reversed ITC. Accordingly, in such cases, the credit note, if genuine, may be accepted by the recipient on IMS, as it is, and the amount of ITC attributable to the credit note which had been reversed in Table 4(B)(1) of FORM GSTR-3B of the earlier tax period, may be corrected through FORM GST PMT-10*, subject to time limit provided under proviso to sub-section (9) of section 39.

* It is to note that till such time FORM GST PMT-10 is made available on the portal, the taxpayer may correct such excess reversal made in Table 4(B)(1) of FORM GSTR-3B of a tax period by way of deducting such excess reversed amount from the amount of ITC required to be reversed permanently for a subsequent tax period and reporting the adjusted amount in Table 4(B)(1) of FORM GSTR-3B of the said subsequent tax period, subject to time limit provided under proviso to sub-section (9) of section 39.

3. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

4. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)
Commissioner (GST)