

## Updates on Recent amendments under the GST LAW

12<sup>th</sup> December 2020

Recently the Government has issued certain notifications to bring certain amendments w.e.f. 01.01.2021 onwards which are briefed hereunder for ready reference:

### 1. Due dates for filing Monthly GSTR-3B under section 39(1)

**For tax period January 2021 and onwards** - 20<sup>th</sup> of the following month for taxpayers filing monthly GSTR-3B, irrespective of aggregate turnover and State.

### 2. Due date of filing GSTR-1

Due date of filing GSTR-1 for **each tax period** with effect from 01.01.2021 is as under:

S.No	Class of Registered Person	Due Date of Filing GSTR-1
1.	Filing GSTR-1 Monthly	11 <sup>th</sup> of the month succeeding such month.
2.	Filing GSTR-1 Quarterly	13 <sup>th</sup> of the month succeeding such quarter.

*[notified vide N.No. 83/2020-CT irrespective of reference to specific months]*

### 3. HSN Codes - Number of digits to be mentioned on tax invoice

- Number of digits of HSN codes required to be mentioned in the tax invoice **w.e.f 01.04.2021** is as follows:

S.No	Aggregate turnover in the preceding FY	Number of digits of HSN Codes
1.	Upto 5 crores	4 digits
2.	More than 5 crores	6 digits

- It is mandatory to specify number of digits of HSN code in GSTR-1 *[As per newly inserted Instruction No. 18 in Form GSTR-1]*.
- Vide Notification No. 90/2020-CT, the Government has notified some Chemicals in respect of which the taxpayer shall mention 8-digit HSN Code in the tax invoice. Please refer **Annexure-1** of attached updates for list of notified chemicals.

4. **E-invoicing compulsory for taxpayers having aggregate turnover exceeding 100 crores**

- With effect from 01.01.2021, E-invoicing provisions will be extended to the taxpayers having aggregate turnover exceeding 100 crores in any of the preceding financial year from 2017-18 and onwards.

5. **Option to file GSTR-3B Quarterly with Monthly Payment of Tax (“QRMP” Scheme) (W.e.f 01.01.2021) - for taxpayers having aggregate turnover of upto 5 crores**

- With effect from 01.01.2021, taxpayers having aggregate turnover up to 5 crores in preceding financial year can opt to file GSTR-3B on quarterly basis, starting for the quarter January 2021 but with monthly payment of tax. The detailed mechanism of ‘QRMP Scheme’ and **due dates of filing quarterly return** are explained/ provided in **Annexure-2** of updates.

6. **New Form “GSTR-2B” to provide the details of available Input Tax Credit (ITC) in a month**

In addition to Form GSTR-2A, the Government has introduced a Form GSTR-2B to provide the details of available input tax credit in a particular month. Refer **Annexure-3** of updates for salient features of GSTR-2B. Form GSTR-2B with instructions is attached at page no. 12.

7. **Invoice furnishing facility (IFF) for Quarterly return filers:**

- In case of Quarterly GSTR-3B filers, GSTR-1 is to be filed by 13<sup>th</sup> of the month succeeding the quarter. In such case, the details of outward supplies will not be reflected in GSTR-2A/2B of recipient on monthly basis and they may face difficulty in claiming input tax credit.
- Thus, government has provided IFF wherein for each of the first and second months of a quarter, the supplier may furnish the details of outward supplies to a registered person using such facility between 1st day of the succeeding month till the 13th day of the succeeding month.

8. **Waiver of Penalty for non-compliance of QR Code on B2C invoices**

- From 1st December 2020, notified taxpayers having aggregate turnover exceeding 500 crore rupees in any preceding financial year from FY 2017-18, are required to have Dynamic QR code on the invoices issued to unregistered persons. In case of non-compliance, general penalty upto Rs. 25,000 may be levied under section 125 of CGST Act. The Government has now waived such penalty for the period till 31.03.2021, subject to the condition that said provisions are complied with from 01.04.2021.

9. **Restriction on Generation of E-Way Bill – for Return Defaulters**

- Taxpayers who have not filed the returns for two consecutive tax periods are restricted from generating e-way bills.

- From 1st December 2020, onwards, the blocking of E-way Bill generation facility would be made applicable to all the taxpayers irrespective of their Aggregate Annual Turnover.

10. **Furnishing of Nil GSTR-3B, Nil GSTR-1 or Nil GSTR CMP-08 by SMS facility:**

A registered person who is required to furnish a **Nil Form GSTR-3B** or a **Nil Form GSTR-1** or a **Nil** statement in **FORM GSTR CMP-08** for a tax period, can furnish through SMS facility using the registered mobile number and the said return or details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

For any further clarification and specific query, please feel free to contact us.	
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***Annexure-1***

**HSN Codes- 8 digits to be mentioned on tax invoice in respect of notified Chemicals**

Chemicals in respect of which the taxpayer shall mention 8-digit HSN Code in the tax invoice issued by him are as under–

S.No	Chemical Name	HSN Code
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2	Dimethyl propylphosphonate	29313200
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100
7	Diethyl ethylphosphonate	29313300
8	Methylphosphonic acid with ( aminoiminomethyl) urea ( 1: 1)	29313800
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14	2-(N,N-Diisopropylamino)ethanol	29221800
15	2-(N,N-Diethylamino )ethanethiol	29306000
16	Bis(2-hydroxyethyl)sulfide	29307000
17	2-(N,N-Dimethylamino)ethanethiol	29309092
18	Product from the reaction of Methylphosphonic acid and 1,3,5- Triazine-2,4,6- triamine	As applicable
19	3-Quinuclidinol	29333930
20	R-(-)-3-Quinuclidinol	29333930
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide	29313900

22	Propylphosphonic dichloride	29313900
23	Methylphosphonic dichloride	29313900
24	Diphenyl methylphosphonate	29313900
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26	Methylphosphonic acid	29313900
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30	Bis (polyoxyethylene) methylphosphonate	39072090
31	Poly(1,3-phenylene methyl phosphonate)	39119090
32	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000
35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400
40.	Trimethyl phosphite	29202300
41.	Triethyl phosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

## Annexure-2

### Quarterly Return and Monthly Payment Scheme (“QRMP Scheme”)

#### 1. Eligible person under QRMP scheme

- i. Every registered person (other than the supplier of online information and database access or retrieval services) having **aggregate turnover up to 5 crore rupees** in preceding financial year is eligible to opt QRMP Scheme for quarter beginning from January 2021.
- ii. It has been clarified through circular that, the option to avail **QRMP Scheme is GSTIN wise**, that is, distinct persons as defined in Section 25 of the CGST Act (different GSTINs on same PAN) have the option to avail the QRMP Scheme for one or more GSTINs. In other words, some GSTINs for that PAN can opt for the QRMP Scheme and remaining GSTINs may not opt for the Scheme. **For example, if a company having aggregate turnover of less than 5 crores have GST registrations in 4 states, it can opt this scheme either for all states or for selective states.**

#### 2. How to avail the scheme

- i. In order to opt the scheme, taxpayers can indicate preference for furnishing return on quarterly basis from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised. For instance, for quarter April 2021 to June 2021, taxpayer can indicate preference from 1<sup>st</sup> of February 2021 to 30<sup>th</sup> of April 2021.
- ii. For availing this scheme, it is mandatory that return GSTR-3B which is due on the date on which this option is to exercised is filed.
- iii. For quarter January 2021 to March 2021, eligible taxpayers who have filed their GSTR-3B for October 2020 on or before 30<sup>th</sup> November 2020 shall be **automatically migrated by GSTN portal** as below:

S.No	Class of Registered Person	Default Option
1.	Registered persons having aggregate turnover of up to Rs. 1.5 crore who have furnished FORM GSTR-1 on quarterly basis in the current financial year	Quarterly return
2.	Registered persons having aggregate turnover of up to Rs. 1.5 crore who have furnished FORM GSTR-1 on monthly basis in the current financial year	Monthly Return

3.	Registered persons having aggregate turnover more than Rs. 1.5 crore and up to Rs. 5 crores in the preceding financial year	Quarterly return
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iv. The taxpayers who were not migrated due to non-filing GSTR-3B for October 2020 on or before 30th November 2020, can still opt for the Scheme as per above discussed mechanism.

v. Taxpayers who were migrated automatically but wishes to opt out of the Scheme, can change the option between 5<sup>th</sup> December 2020 to 31<sup>st</sup> January 2021.

3. Invoice furnishing facility (IFF):

- i. In case of Quarterly GSTR-3B filers, GSTR-1 is to be filed by 13<sup>th</sup> of the month succeeding the quarter. In such case, the details of outward supplies will not be reflected in GSTR-2A/2B of recipient on monthly basis and they may face difficulty in claiming input tax credit.
- ii. Thus, government has provided IFF wherein for each of the first and second months of a quarter, the supplier may furnish the details of outward supplies to a registered person using such facility between 1st day of the succeeding month till the 13th day of the succeeding month. The said details of outward supplies can be filed upto cumulative value of 50 lakh rupees in each month.
- iii. The details of invoices furnished using the said facility in the first two months are not required to be furnished again in FORM GSTR-1.
- iv. The supplier may choose to furnish the details of outward supplies made during a quarter in FORM **GSTR-1** only, without using the IFF.

4. Due date of filing Quarterly GSTR-3B under QRMP Scheme for Quarters beginning from January 2021 onwards

S.No.	Class of registered persons	Due Date
1.	If <b>principal place of business</b> 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.	22 <sup>nd</sup> of the month succeeding such quarter.
2.	If <b>principal place of business</b> 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.	24 <sup>th</sup> of the month succeeding such quarter.

5. Monthly payment of tax

- i. Person filing quarterly returns under QRMP Scheme would be **required to pay tax in each of the first two months of the quarter.**
- ii. Amount is to be deposited in FORM GST PMT-06, by **25<sup>th</sup> of the month succeeding** such months. There are 2 methods for computing amount to be deposited-
  - a. **Fixed Sum Method:** In this, 35% of the tax liability paid in cash in the preceding quarter or 100% of tax paid in cash in preceding month is to be deposited.
  - b. **Self-Assessment method:** Person is required to self-assess the amount of its liability and deposit the equivalent amount sufficient to discharge the liability.
- iii. In case balance in electronic cash ledger and/or electronic credit ledger is adequate for the tax due for the first month of the quarter or where there is nil tax liability, taxpayer may not deposit any amount for the said month.
- iv. Similarly, for the second month of the quarter, in case the balance in the electronic cash ledger and/or electronic credit ledger is adequate for the cumulative tax due for the first and the second month of the quarter or where there is nil tax liability, the registered person may not deposit any amount.
- v. On filing GSTR-3B, any excess balance of amount deposited through GST PMT-06 may either be claimed as refund or can be utilized for discharging tax liability of subsequent tax period.

6. Applicability of Interest

- i. **For taxpayer paying tax under Fixed Sum method**
  - If monthly tax for the first two months of the quarter is not deposited within the due date, interest would be payable from the due date of furnishing Form GST PMT-06 till the date of payment of tax.
  - If GSTR-3B of the quarter is not filed within due date, interest would be payable on the tax liability net of ITC and monthly amount deposited.
- ii. **For taxpayer paying tax under Self-assessment method**
  - Interest amount would be payable as per the provision of Section 50 of the CGST Act for tax or any part thereof (net of ITC) which remains unpaid / paid beyond the due date for the first two months of the quarter.



- iii. Interest payable, if any, shall be paid through FORM GSTR-3B.

7. Applicability of Late Fees

- i. Late fee is applicable for delay in furnishing of GSTR-3B/ GSTR-1 as per normal provisions of the CGST Act. It is clarified that no late fee is applicable for delay in payment of tax in first two months of the quarter.

**FORM GSTR-2B**

1. What is Form GSTR-2B?

It is a statement which will be generated on the basis of the information furnished by your registered suppliers in their respective Form GSTR-1, 5 and 6 which is filed monthly. It is a static statement and will be made available once a month.

2. Whether Form GSTR-2B to be referred or Form GSTR-2A for availing ITC by the taxpayers?

As per the instructions, it is advisable to the taxpayers to refer Form GSTR-2B for availing credit in Form GSTR-3B. However, in case for additional details, they may refer to Form GSTR-2A (which is updated on near real time basis) for more details.

3. What type of data will be available in Form GSTR-2B

- Part A shows the ITC Available - Credit of which may be claimed in Form GSTR-3B
  - i. All the details of ITC - Supplies from registered persons other than reverse charge (Invoices and Debit Notes including amendment)
  - ii. Inward Supplies from ISD
  - iii. Inward Supplies liable for reverse charge
  - iv. Import of Goods (both from overseas and SEZ)
- Part B shows the ITC Reversal - Credit of which shall be reversed in Form GSTR-3B (Credit Notes including amendment and reversal, both from B2B, ISD)
- Summary of ITC Not Available will also be shown, the credit of which shall not be availed in Form GSTR-3B

4. Certain points which the taxpayers need to consider

- The documents filed by the supplier in any of the forms GSTR-1, 5 and 6 would be reflected in the next open Form GSTR-2B of the recipient irrespective of supplier's date of filing.
- Data generated in Form GSTR-2B shall be reconciled by the taxpayers with their books of accounts and taxpayers shall ensure that
  - i. No credit shall be taken twice for any document under any circumstances.
  - ii. Credit shall be reversed wherever necessary.
  - iii. Tax on reverse charge basis shall be paid.
- The credit of reverse charge on import of services shall not be available in Form GST-2B and shall be entered by taxpayers in Form GST-3B.
- Input tax credit shall be not available in case-

- 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 Section 16(4) of CGST Act, 2017.
- ii. Invoice or debit note where the location of Supplier and place of supply are in the same State while the recipient is in another State.

(iii) in the explanation to sub-rule (4), the words, figures, letters and brackets “or opting for paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019.” shall be omitted;

(iv) sub-rule (6) shall be omitted.

7. In **FORM GSTR-1**, in the Instructions, after serial number 17, the following instruction shall be inserted, namely:-

“18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.

8. After **FORM-2A**, the following **FORM** shall be inserted, namely: –

**“FORM-2B**

**[See rule 60(7)]**

**Auto-drafted ITC Statement**

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

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

### 3. ITC Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
<b>Credit which may be availed under FORM GSTR-3B</b>							
<b>Part A</b>	<b>ITC Available - Credit may be claimed in relevant headings in GSTR-3B</b>						

I	<b>All other ITC - Supplies from registered persons other than reverse charge</b>	<b>4(A)(5)</b>					If this is <b>positive</b> , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	<b>Inward Supplies from ISD</b>	<b>4(A)(4)</b>					If this is <b>positive</b> , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	<b>Inward Supplies liable for reverse charge</b>	<b>3.1(d) 4(A)(3)</b>					These supplies shall be <b>declared</b> in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be <b>availed</b> under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
IV	<b>Import of Goods</b>	<b>4(A)(1)</b>					If this is <b>positive</b> , credit may be availed under Table 4(A)(1) of FORM GSTR-3B. If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						

Part B ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B							
I	Others	4(B)(2)					If this is <b>positive</b> , Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this is <b>negative</b> , then credit may be reclaimed subject to reversal of the same on an earlier instance.
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

#### 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	NA					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	NA					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD Amendment - Invoices						

III	Inward Supplies liable for reverse charge	3.1(d)					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 the same.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
Part B ITC Reversal							
I	Others	4(B)(2)					Credit shall be <b>reversed</b> under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - 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

## 2. Important Advisory:

a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1,5 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-1,5 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 for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.

b) 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.

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 **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the CGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12<sup>th</sup> February to 23:59 hours on 11<sup>th</sup> March.
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 **FORM 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 reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.



8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers 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.
9. 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.
10. 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.
11. Table wise instructions:

<b><u>Table No. and Heading</u></b>	<b><u>Instructions</u></b>
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> <li>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 in their <b>FORM GSTR-1 and 5</b>.</li> <li>ii. This table displays only the supplies on which input tax credit is available.</li> <li>iii. Negative credit, if any may arise due to amendment in B2B– Invoices and B2B – Debit notes. Such credit shall be reversed in Table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ol>
Table 3 Part A Section II Inward Supplies from ISD	<ol style="list-style-type: none"> <li>i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b>.</li> <li>ii. This table displays only the supplies on which ITC is available.</li> <li>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be reversed in table 4(B)(2) of <b>FORM GSTR-3B</b>.</li> </ol>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<ol style="list-style-type: none"> <li>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 <b>FORM GSTR-1</b>.</li> <li>ii. This table provides only the supplies on which ITC is available.</li> <li>iii. These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. Credit may be availed under Table 4(A)(3) of <b>FORM GSTR-3B</b> on payment of tax.</li> </ol>
Table 3 Part A Section IV	<ol style="list-style-type: none"> <li>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</li> </ol>

Import of Goods	<p>the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which <b>FORM GSTR-2B</b> is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.</p>
Table 3 Part B Section I Others	<p>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 <b>FORM GSTR-1 and 5</b></p> <p>ii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>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 in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b>.</p>
Table 4 Part A Section II Inward Supplies from ISD	<p>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their <b>FORM GSTR-6</b>.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in <b>FORM GSTR-3B</b>.</p>
Table 4 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their <b>FORM GSTR-1</b>.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. However, credit will not be available on such supplies.</p>
Table 4 Part B Section I Others	<p>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b></p> <p>ii. This table provides only the credit notes on which ITC is not available.</p>

	iii. Such credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b> .
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[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)  
Director, Government of India

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published *vide* number G.S.R. 610 (E), dated the 19<sup>th</sup> June, 2017 and was last amended *vide* notification No. 72/2020-Central Tax, dated the 30<sup>th</sup> September, 2020, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 603(E), dated the 30<sup>th</sup> September, 2020.