

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

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The GST Council, in its 39<sup>th</sup> meeting held on 14<sup>th</sup> March 2020, had recommended to adopt and implement the incremental approach of linking the present system of filing of **GSTR-3B** and **GSTR-1** and other significant changes like enhancements in **GSTR-2A** and its linking to **GSTR-3B**. One such enhancement that the Council recommended was introduction of an auto-drafted input tax credit (ITC) statement which would aid in assisting / determining the input tax credit that is available for every taxpayer.

**GSTR-2B** is going to be such an auto-drafted ITC statement which will be generated for every registered person on the basis of the information furnished by his suppliers in their respective GSTR-1, 5 (non-resident taxable person) and 6 (input service distributor). It is a static statement and will be made available for each month, on the 12<sup>th</sup> day of the succeeding month. It is expected that **GSTR-2B** will help in reduction in time taken for preparing return, minimising errors, assist reconciliation & simplify compliance relating to filing of returns.

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

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

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

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

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