

Form GSTR-2

[See Rule.....]

Details of inward supplies of goods or services

| | | | | | |
|-------|--|--|--|--|--|
| Year | | | | | |
| Month | | | | | |

| | | | | | | | | | | | | | | |
|-----------|-------|-------------------------------------|--|--|--|--|----------------|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | | | | | Auto populated | | | | | | | |
| | (b) | Trade name, if any | | | | | Auto populated | | | | | | | |

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

(Amount in Rs. for all Tables)

| GSTIN of supplier | Invoice details | | | Rate | Taxable value | Amount of Tax | | | | Place of supply (Name of State) | Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC | Amount of ITC available | | | |
|-------------------|-----------------|------|-------|------|---------------|----------------|-------------|---------------|------|---------------------------------|--|-------------------------|-------------|---------------|------|
| | No | Date | Value | | | Integrated tax | Central Tax | State/ UT Tax | CESS | | | Integrated Tax | Central Tax | State/ UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

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

| GSTIN of supplier | Invoice details | | | Rate | Taxable value | Amount of Tax | | | | Place of supply (Name of State) | Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC | Amount of ITC available | | | |
|-------------------|-----------------|------|-------|------|---------------|----------------|-------------|---------------|------|---------------------------------|---|-------------------------|-------------|---------------|------|
| | No | Date | Value | | | Integrated tax | Central Tax | State/ UT Tax | CESS | | | Integrated Tax | Central Tax | State/ UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

4A. Inward supplies received from a registered supplier (attracting reverse charge)

| | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

4B. Inward supplies received from an unregistered supplier

| | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

4C. Import of service

| | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

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

| GSTIN of supplier | Details of bill of entry | | | Rate | Taxable value | Amount | | Whether input / Capital goods(incl. plant and machinery)/ Ineligible for ITC | Amount of ITC available | |
|-------------------------------|--------------------------|------|-------|------|---------------|------------------|------|--|-------------------------|------|
| | No. | Date | Value | | | Integrated Tax | Cess | | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 5A. Imports | | | | | | | | | | |
| | | | | | | | | | | |
| 5B. Received from SEZ | | | | | | | | | | |
| | | | | | | | | | | |
| Port code +No of BE=13 digits | | | | | | Assessable Value | | | | |

6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

| Details of original invoice /Bill of entry No | | | Revised details of invoice | | | Rate | Taxable value | Amount | | | | Place of supply | Whether input or input service/ Capital goods/ Ineligible for ITC) | Amount of ITC available | | | | |
|--|-----|------|----------------------------|-----|------|-------|---------------|----------------|-------------|--------------|------|-----------------|--|-------------------------|-------------|--------------|------|----|
| GSTIN | No. | Date | GSTIN | No. | Date | Value | | Integrated Tax | Central Tax | State/UT Tax | Cess | | | Integrated Tax | Central Tax | State/UT Tax | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 6A. Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]-If details furnished earlier were incorrect | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| 6B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| 6C. Debit Notes/Credit Notes [original] | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| 6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods] | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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

| Description | | Value of supplies received from | | | | |
|-------------|--|---------------------------------|---------------|------------------|----------------|--|
| | | Composition taxable person | Exempt supply | Nil Rated supply | Non GST supply | |
| | | | | | | |

| 1 | 2 | 3 | 4 | 5 |
|--------------------------|---|---|---|---|
| 7A. Inter-State supplies | | | | |
| 7B. Intra-state supplies | | | | |

8. ISD credit received

| GSTIN of ISD | ISD Document Details | | ISD Credit received | | | | Amount of eligible ITC | | | |
|---------------------|----------------------|------|---------------------|-------------|---------------|------|------------------------|-------------|--------------|------|
| | No. | Date | Integrated Tax | Central Tax | State/ UT Tax | Cess | Integrated Tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 8A. ISD Invoice | | | | | | | | | | |
| | | | | | | | | | | |
| 8B. ISD Credit Note | | | | | | | | | | |
| | | | | | | | | | | |

9. TDS and TCS Credit received

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

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

| Rate | Gross Advance Paid | Place of supply (Name of State) | Amount | | | |
|---|--------------------|---------------------------------|----------------|-------------|--------------|------|
| | | | Integrated Tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (I) Information for the current month | | | | | | |
| 10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability) | | | | | | |
| 10A (1). Intra-State supplies (Rate Wise) | | | | | | |
| | | | | | | |
| 10A (2). Inter -State Supplies (Rate Wise) | | | | | | |
| | | | | | | |
| 10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above] | | | | | | |
| 10B (1). Intra-State Supplies (Rate Wise) | | | | | | |
| | | | | | | |
| 10B (2). Intra-State Supplies (Rate Wise) | | | | | | |
| | | | | | | |

| II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information] | | | | | | | | |
|--|--|---|--|--|--------|--------|--------|--------|
| Month | | Amendment relating to information furnished in S. No.(select) | | | 10A(1) | 10A(2) | 10(B1) | 10B(2) |
| | | | | | | | | |

11. Input Tax Credit Reversal / Reclaim

| Description for reversal of ITC | To be added to or reduced from output liability | Amount of ITC | | | |
|--|---|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| A. Information for the current tax period | | | | | |
| (a) Amount in terms of rule 2(2) of ITC Rules | To be added | | | | |
| (b) Amount in terms of rule 4(1)(j)(ii) of ITC Rules | To be added | | | | |
| (c) Amount in terms of rule 7 (1) (m) of ITC Rules | To be added | | | | |
| (d) Amount in terms of rule 8(1) (h) of the ITC Rules | To be added | | | | |
| (e) Amount in terms of rule 7 (2)(a) of ITC Rules | To be added | | | | |
| (f) Amount in terms of rule 7(2)(b) of ITC Rules | To be reduced | | | | |
| (g) On account of amount paid subsequent to reversal of ITC | To be reduced | | | | |
| (h) Any other liability (Specify) | | | | | |
| B. Amendment of information furnished in Table No 11 at S. No A in an earlier return | | | | | |
| Amendment is in respect of information furnished in the Month | | | | | |
| Specify the information you wish to amend (Drop down) | | | | | |

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

| Description | Add to or reduce from output liability | Amount | | | |
|---|--|----------------|-------------|----------------|------|
| | | Integrated Tax | Central Tax | State / UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (a) ITC claimed on mismatched/duplication of invoices/debit notes | Add | | | | |
| (b) Tax liability on mismatched credit notes | Add | | | | |
| (c) Reclaim on account of rectification of mismatched invoices/debit notes | Reduce | | | | |
| (d) Reclaim on account of rectification of mismatched credit note | Reduce | | | | |
| (e) Negative tax liability from previous tax periods | Reduce | | | | |
| (f) Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period | Reduce | | | | |

13. HSN summary of inward supplies

| Sr. No. | HSN | Description | UQC | Total | Total | Total | Amount |
|---------|-----|-------------|-----|-------|-------|-------|--------|
|---------|-----|-------------|-----|-------|-------|-------|--------|

| | | (Optional if HSN is furnished) | | Quantity | value | Taxable Value | Integrated Tax | Central Tax | State/UT Tax | Cess |
|---|---|--------------------------------|---|----------|-------|---------------|----------------|-------------|--------------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

Verification (by authorized signatory)

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

Signatures.....

Name of Authorized Signatory

Designation /Status.....

Instructions –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
2. Table 3& 4 to capture information of:
 - (i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A;
 - (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
 - (iii) The recipient taxpayer has the following option to act on the auto populated information:
 - a. Accept,
 - b. Reject,
 - c. Modify (if information provided by supplier is incorrect), or
 - d. Keep the transaction pending for action (if goods or services have not been received)
 - (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
 - (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
 - (vi) Table 4A to be auto populated;
 - (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;
 - (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
 - (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).

3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.
4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions.
7. Table 7 captures information on a gross value level.
8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.
9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.
10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.
11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.
13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.
14. Reporting criteria of HSN will be same as reported in GSTR-1.