FAQs and User Manual - Matching Offline Tool

Goods and Services Tax Network

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(A) About Matching Offline Tool

Matching Offline Tool is an offline tool to view Form GSTR-2B and match the auto-drafted details in the said form with the purchase register.

The Taxpayer needs to install Matching Tool from the GST Portal, and then add profile to match Form GSTR-2B details with the purchase register details. The Form GSTR-2B JSON files are downloaded from the GST Portal and then viewed and opened in the Matching tool to match details.

The details from both the documents are matched based on some defined parameters. The taxpayer can filter and sort matching results using features provided in the tool. The tool enables the taxpayer to download the matching results in a csv format.

The key features of Matching Offline Tool is that the details can be matched offline with no connection to Internet.

(B) FAQs > Download and Install Matching Offline Tool

B.1. Download Matching Offline Tool

1. From where can I download and use the Matching Offline Tool in my system?

To download and open the Matching Tool in your system from the GST Portal, perform following steps:

1. Access the GST Portal: www.gst.gov.in.
2. Go to **Downloads > Offline Tools > Matching Offline Tool** option and click on it.
3. Select **Download**.
4. Click **Proceed**.
5. Unzip the downloaded Zip file which contain **Matching Offline Tool.exe**.
6. Open the **Matching Offline Tool.exe** by double clicking on it.
7. Select the folder where you intend to install the **Matching Offline Tool**.
8. Click **Next**.
9. Click **Install**.
10. Click **Finish**.
11. Open the **Matching Offline Tool** by double clicking on it.

Note: Downloading the Matching Offline Tool is a one-time activity. However, the Tool may get updated in future. So, always use the latest version available on the GST Portal.

2. Do I need to login to GST Portal to download the Matching Offline Tool?

No, you can download the Matching Offline Tool under 'Downloads' section without logging in to the GST Portal.

3. Do I need special access to download the Matching Offline Tool?

Yes, you require admin access on your machine to download the Matching Offline Tool.

4. What are the basic system requirements/configurations required to use Matching Offline Tool?

The offline functions work best on Windows 7 and above and MS EXCEL 2007 and above.

5. Is Matching Offline Tool mobile compatible?

As of now, Matching Offline Tool cannot be used on mobile. It can only be used on desktop/laptops.

6. What does downloaded zip folder for Matching Offline Tool contain?

The Zip folder downloaded from the GST portal consists of the following:

- Installation file for the offline tool .exe format (Set up file)
- 'Read me' explaining in detail the pre-requisites with respect to system requirements and steps for installation of the offline tool
- Offline tool taxpayer manual
- Change history text file
- Purchase register template

7. Does the Matching Offline Tool contain any Help for each page?

Once you open the tool, you will notice detailed instructions (Contextual to that page) to use the tool, using HELP link on the top-right corner of the tool at each page.

B.2. Manage Profile

8. Can I access Matching Offline tool without creating profile in matching tool?

No, you cannot access Matching Offline tool without creating a profile in it. Creating a profile means adding your GSTIN related details as profile in the tool to use it. In order to match Form GSTR-2B details with the Purchase Register, it is necessary that you have added your profile in the Matching tool.

Note: The tool enables you to create more than one profile. You can add different GSTINs to create different profiles in the tool.

9. How can I add my profile in Matching Offline Tool?

To add your profile in Matching Offline Tool, navigate to **Manage Profile** at landing page of Matching Offline Tool > **Add Profile**.

10. Can I add multiple profiles in Matching Offline Tool?

Yes, you can add multiple profiles in Matching Offline Tool. However, profile for each GSTIN must be unique.

11. Why would I need to add multiple profile in the Matching Offline Tool?

You can add multiple profiles in the tool for different GSTINs.

To add another profile (Different GSTIN), then you can click on 'Plus' symbol to add another profile. Click on **'Save'** option to save the records and saved records can be viewed/checked in 'Modify profile page'.

12. How can I edit the previously saved profile in Matching Offline Tool?

To edit the previously saved profile in Matching Offline Tool, navigate to **Manage Profile** at landing page of Matching Offline Tool > **Modify Profile**.

13. Can I directly open my profile by entering details on the landing page, without adding my profile in the Matching Offline Tool?

No, in order to open your profile in the Matching Offline Tool, you must first create your profile using the Add Profile option.

14. Can I remove multiple records from the Matching Offline Tool?

Yes, you can remove multiple records from the Matching Offline Tool using the Delete button available on the Modify Profile page.

(C) FAQs > View Form GSTR-2B Files in Matching Tool

C.1. Download Form GSTR-2B JSON files from GST Portal

15. Do I need to login to GST Portal to download Form GSTR-2B JSON file?

Yes, you must login into the GST Portal to download GSTR-2B JSON file.

16. From where can I download the Form GSTR-2B JSON file?

You can download the Form GSTR-2B JSON file from **Services → Returns → Returns Dashboard → Select the FY and Return period → GSTR-2B tile (Download) → Download JSON**

17. Where can I find the downloaded JSON files from the GST Portal?

The JSON files downloaded from the GST Portal gets saved in the **Downloads** folder on your machine.

C.2. Open JSON Files in the Matching Tool

18. Do I need to open the Matching Offline Tool to open the JSON files downloaded from the GST Portal?

Yes, you need to click the Matching Offline Tool icon on your system to access the tool and enter the details on the Home screen, such as GSTIN, Financial year, and Tax Period, and then click **Proceed**.

19. Can I directly View and Match files in the Matching Offline Tool?

No, you must first open the downloaded files in the Matching Offline Tool, and then only would you be able to match them with the purchase register records.

20. How would I get to know that the JSON files are imported in the Matching Offline Tool?

A success message will be displayed on the screen on successful import. The system will display an error message in case the JSON files are not imported.

(D) FAQs > Import Purchase Register in the Matching Tool

21. What is a Purchase Register template?

A Purchase Register template provided with the tool can be used by the Taxpayers to capture the purchases made by them. The details added in the template by the Taxpayer must be in the format provided in it. The details of purchases captured in the Purchase Register template can then be compared with the Form GSTR-2B details (downloaded from the GST Portal) using the Matching tool.

22. Using which option in offline tool can I import the Purchase Register in the Matching Tool?

After the Form GSTR-2B details are downloaded, the Purchase Register details maintained in the template can be imported in the Matching Tool using the IMPORT EXCEL/CSV option under Import Purchase Register section, for matching.

23. Can I maintain my Purchase Register in a format other than provided on GST portal?

Purchase register maintained in a format other than the template provided as part of Matching offline tool will not get imported into the tool. Hence, it is important that you use the same format as provided on the GST portal to add data and import to the tool otherwise an error will be generated by the system and you will not able to proceed further to match GSTR-2B records with the Purchase Register.

24. What actions can I take once the Purchase Register is imported in the Offline Tool?

Once the Purchase Register is imported in the Offline Tool, you can:

- View the details as imported from the Purchase Register
- Remove all the entries imported from the Purchase Register
- Compare/Match the entries of imported Purchase Register with the entries of Form GSTR-2B

(E) FAQs > Matching Results

25. What are the steps involved in matching GSTR-2B details with Purchase Register?

The following steps are involved in matching Form GSTR-2B details with Purchase Register:

1. Download and Install the "GST Matching Offline Tool".
2. Create Profile > Enter GSTIN, Select Financial Year, Tax Period etc.
3. Download Form GSTR-2B JSON file from GST Portal.
4. Open GSTR-2B JSON file in the Matching tool.
5. Import Purchase Register in the Matching tool, in case of errors, download the Error File, fix the errors and download the Purchase Register again.
6. Match GSTR-2B and Purchase Register details and download in CSV (excel format)
7. Refine matching results, if required set tolerance for tax amount and apply approximation on document number.

NOTE: The Manual of Matching Offline Tool section explains the steps mentioned above in detail.

26. What are different categories of matching results?

There are six categories of matching results available in the tool, as explained in table below:

Categories of matching results	Matching Parameters
Exact match (All 7 parameters match)	1. GSTIN 2. Document type 3. Document number 4. Document date 5. Total taxable value 6. Total tax amount <Sum of IGST+CGST+SGST+CESS> 7. Tax amount head wise
Partial match (6 out of 7 parameters match)	Partial Match is where GSTIN and Document type match and there is mismatch in only one parameter among the following listed parameters in Form GSTR-2B and PR: 1. Document number 2. Document date 3. Total taxable value 4. Total tax amount <Sum of IGST+CGST+SGST+CESS> 5. Tax amount head wise
Probable match (6 out of 7 parameters match)	Probable Match, if there is mismatch in one parameter among the parameters listed at Sr. no. 1 & 2. However, parameters 3 to 7 are matching in GSTR -2B and PR: 1. GSTIN 2. Document type 3. Document number 4. Document date 5. Total taxable value 6. Total tax amount <Sum of IGST+CGST+SGST+CESS> 7. Tax amount head wise
Unmatched	A record is said to be **Unmatched,** with a score of 4/7 or 5/7**,** if the following parameters **match**: • GSTIN • Document type • Document number <Including approximation logic, if any> • Document date BUT there is a **mismatch** on one or more of following parameters, beyond the tolerance limit set: • Total taxable value • Total tax amount <Sum of IGST+CGST+SGST+CESS> • Tax amount head wise

Categories of matching results	Matching Parameters
	• Integrated tax • Central tax • State/UT tax • CESS
In GSTR-2B not in PR	All documents that exist in Form GSTR-2B that could not be found in PR, (i.e. not classified in any of the **Categories of matching results** above), will be classified in this category.
In PR not in GSTR-2B	All documents that exist in PR that could not be found in Form GSTR-2B, (i.e. not classified in any of the **Categories of matching results** above), will be classified in this category.

27. What is the function of the Refine Matching Result option on the Matching Tool?

The REFINE MATCHING RESULT option enables you to refine the matching results by altering the tolerance value for Integrated, Central, State/UT tax or Cess.

You may also apply approximation logic on the document number to match the details of Form GSTR-2B with PR.

28. What will be the impact of applying approximation logic on the matching result?

When you check the option of applying Approximation logic on document number, the system applies approximation logic and the matching results get updated. The details may move among buckets that are: Exact, Partial and Probable Match.

To apply approximation on document number, enable the checkbox for 'Yes' and matching would be done by applying approximation on document number only. Approximation logic will check the document number as if:

- Special characters are not present (‘/’ or ‘- ‘); or
- Prefix or suffix as ‘zero’ are not present.

29. How much is the limit of tolerance that I can choose to refine matching results?

The Matching Tool enables you to select the tolerance value from 0 to 10 to refine matching results.

30. Is the tolerance value applied on the consolidate tax amount?

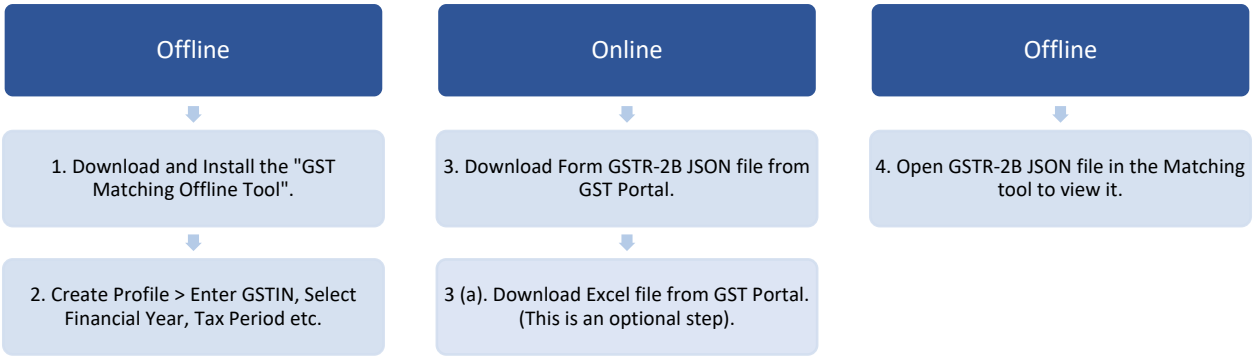
No, the tolerance value is applied on the individual tax amount such as, Integrated, Central, State/UT tax or Cess.

(F) Manual of Matching Offline Tool

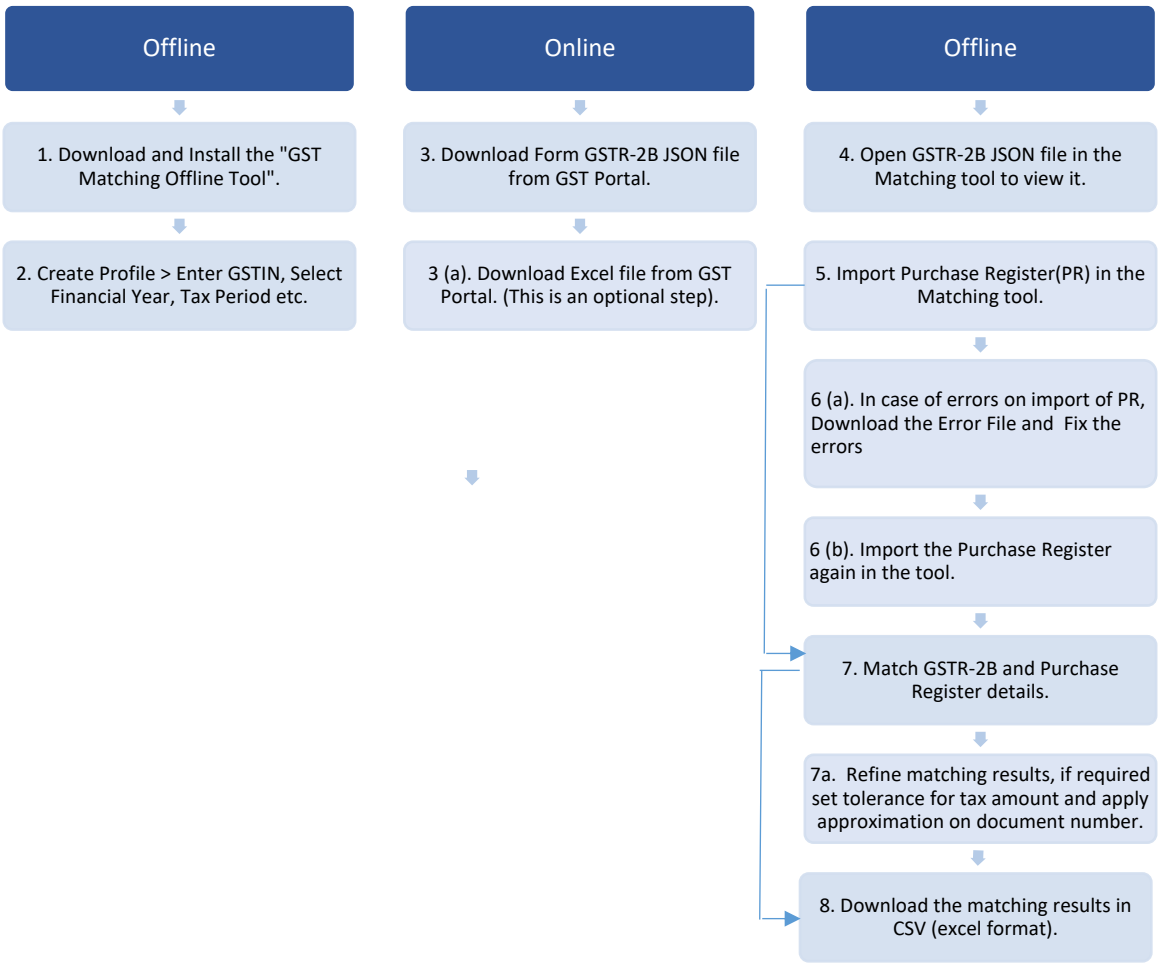
The Matching Offline tool enables the Taxpayers to view the GSTR-2B and match the auto-drafted details in GSTR-2B with the Purchase Register and create matching reports. To use the Matching tool to match GSTR-2B with Purchase Register, perform following steps:

1. Download and Install the "GST Matching Offline Tool".
2. Create Profile.
3. Download Form GSTR-2B JSON file from GST Portal.
4. Open GSTR-2B JSON file in the Matching tool.
5. Import Purchase Register in the Matching tool, in case of errors, download the Error File, fix the errors and download the Purchase Register again.
6. Match GSTR-2B and Purchase Register details and download in CSV (excel format)
7. Refine matching results, if required set tolerance for tax amount and apply approximation on document number.

F.1. Process Flow of Viewing Form GSTR-2B details in Matching Tool



F.2. Process Flow of Matching Form GSTR-2B with Purchase Register



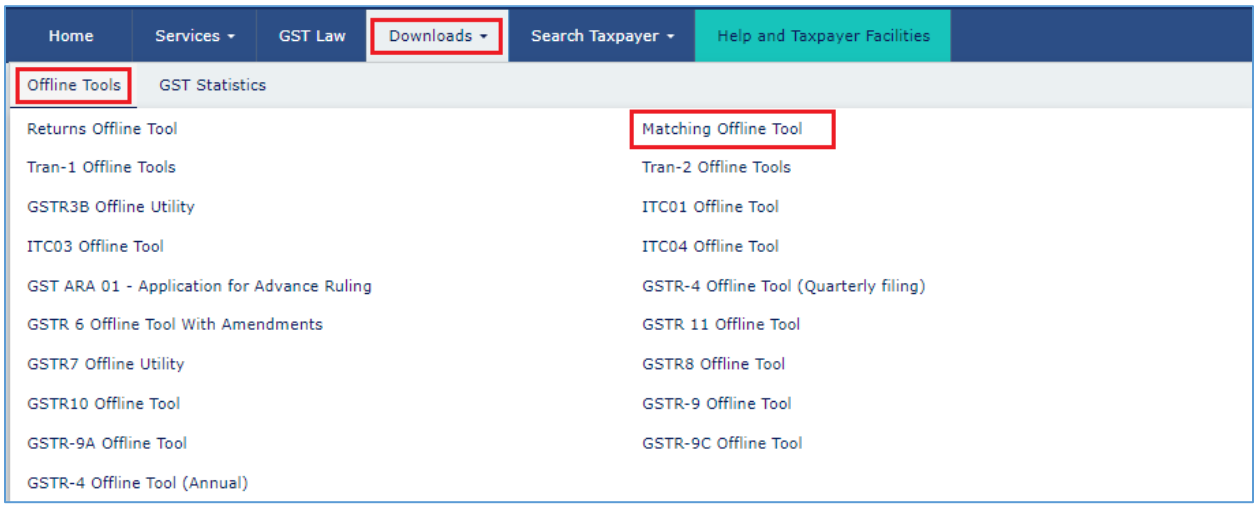
F.3. Download and Install Matching Offline Tool

The Matching Offline tool enables the Taxpayer to view Form GSTR-2B (Downloaded from GST Portal as a JSON file) and match the auto-drafted details of GSTR-2B with Purchase Register (maintained in the template provided) and create matching report.

To download and install the Matching Offline Tool, perform following steps:

Downloading the Matching Offline Tool is a one-time activity. However, the tool may get updated in future. Hence, it is advisable to always use the latest version available on the GST Portal.

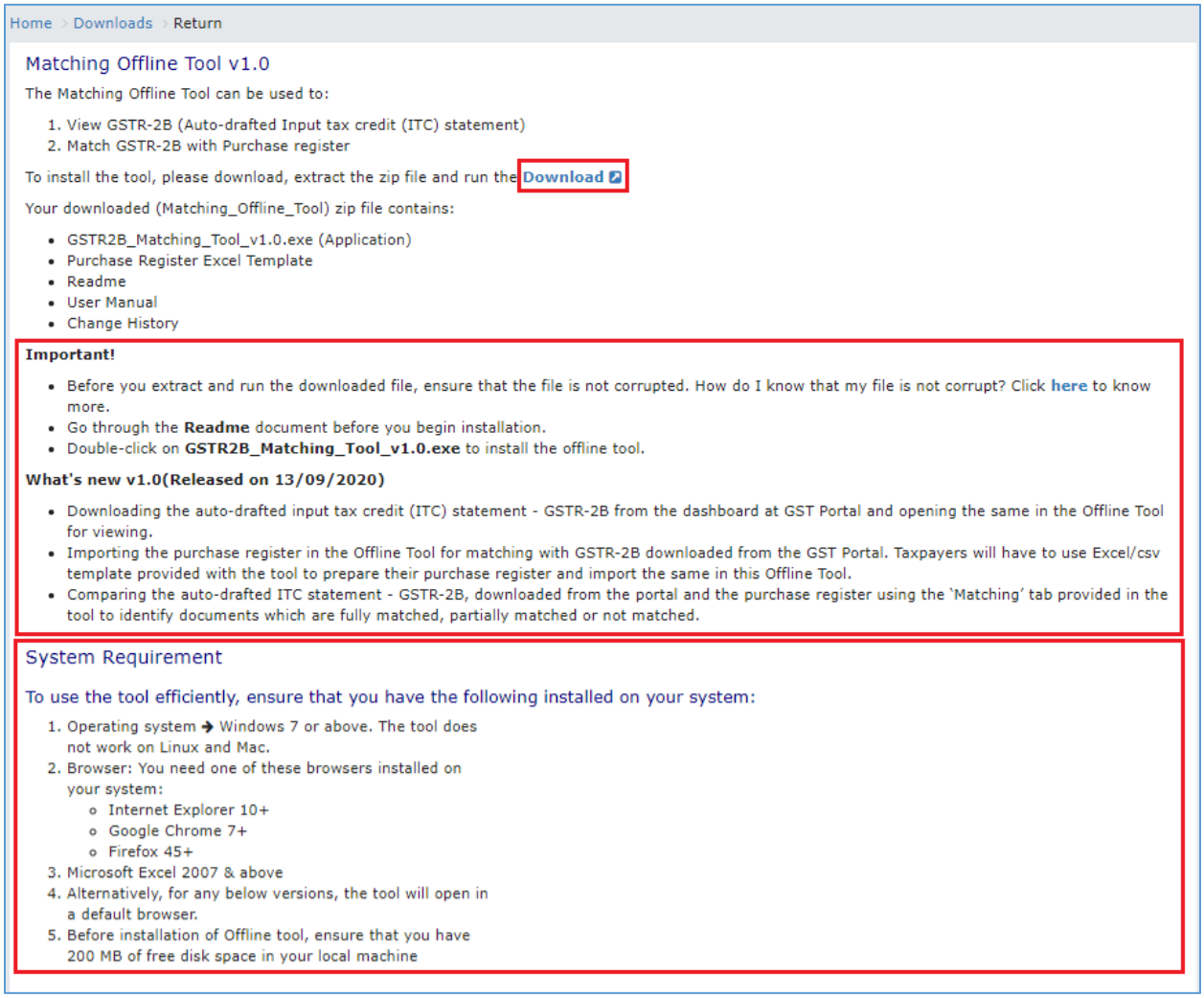
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed. Click the **Downloads** > **Offline Tools** > **Matching Offline Tool** option.



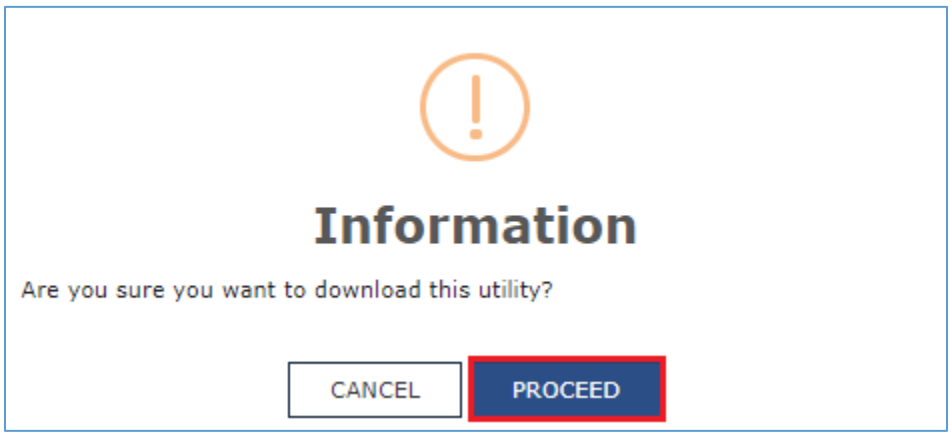
You can download the Matching Offline Tool from the Portal without logging in to the GST Portal (using the Downloads option).

2. **The Matching Tool** page is displayed. Click the **Download** hyperlink.

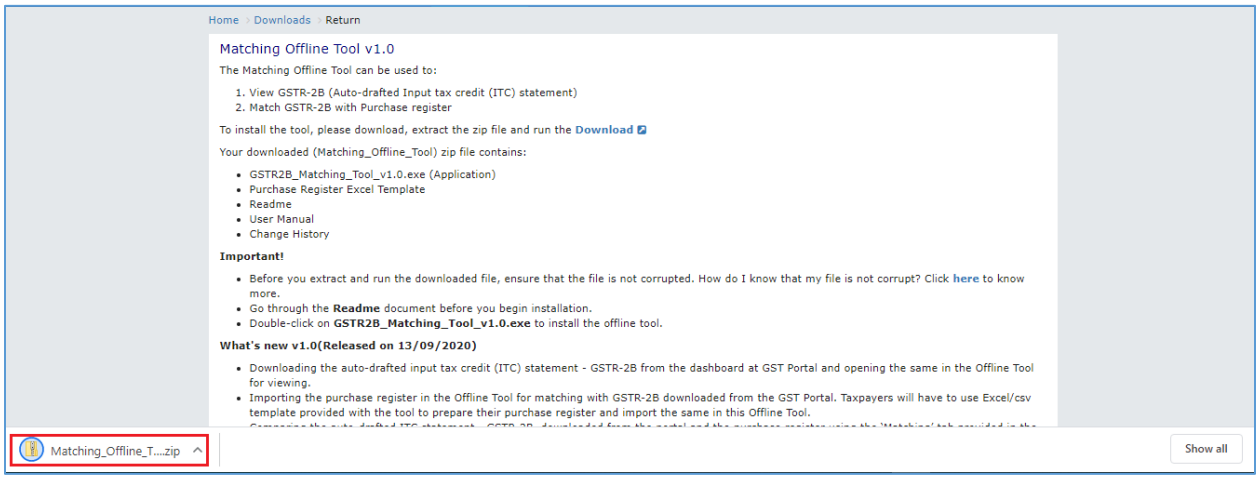
Make sure you carefully read the important message and System Requirement details displayed on the page.



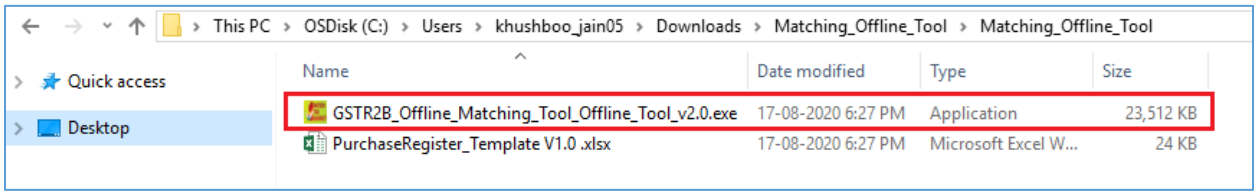
3. An Information pop-up opens to confirm the download. Click **PROCEED**.



4. The **Matching Offline Tool** gets downloaded in a zip folder.

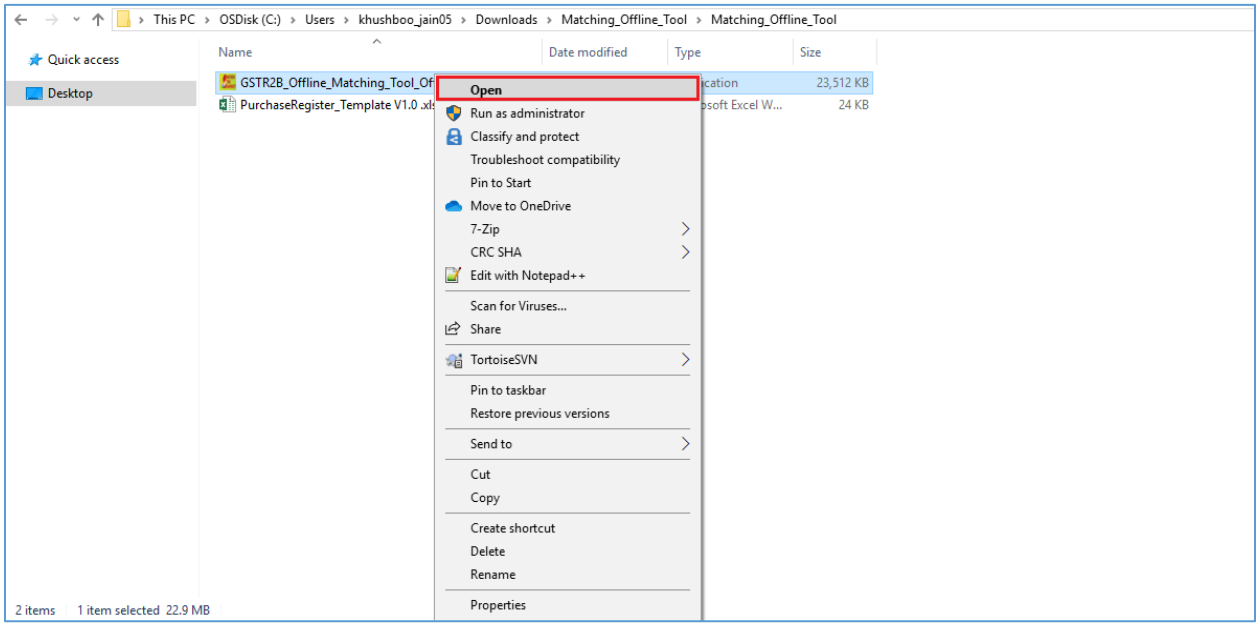


5. Extract the files from the downloaded zip folder. You will see **GSTR2B_Offline_Matching_Tool_Offline_Tool_v2.0.exe** in the unzipped folder and the Purchase Register template.

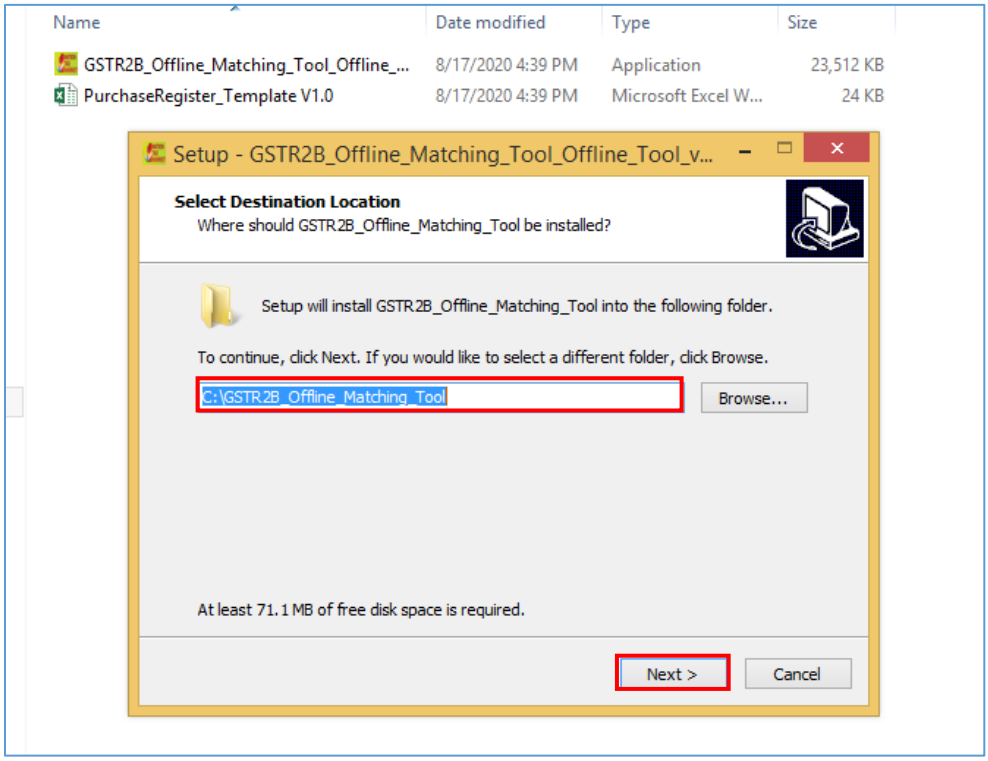


Note: The taxpayer is required to maintain purchases in the format provided in the template for its comparison with GSTR 2B downloaded from the Portal.

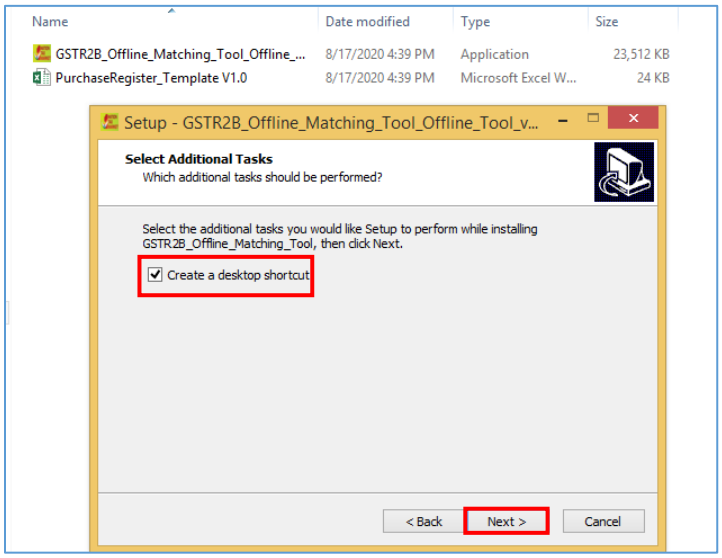
6. Right-click the .exe file and click **Open** to install the Matching Tool.



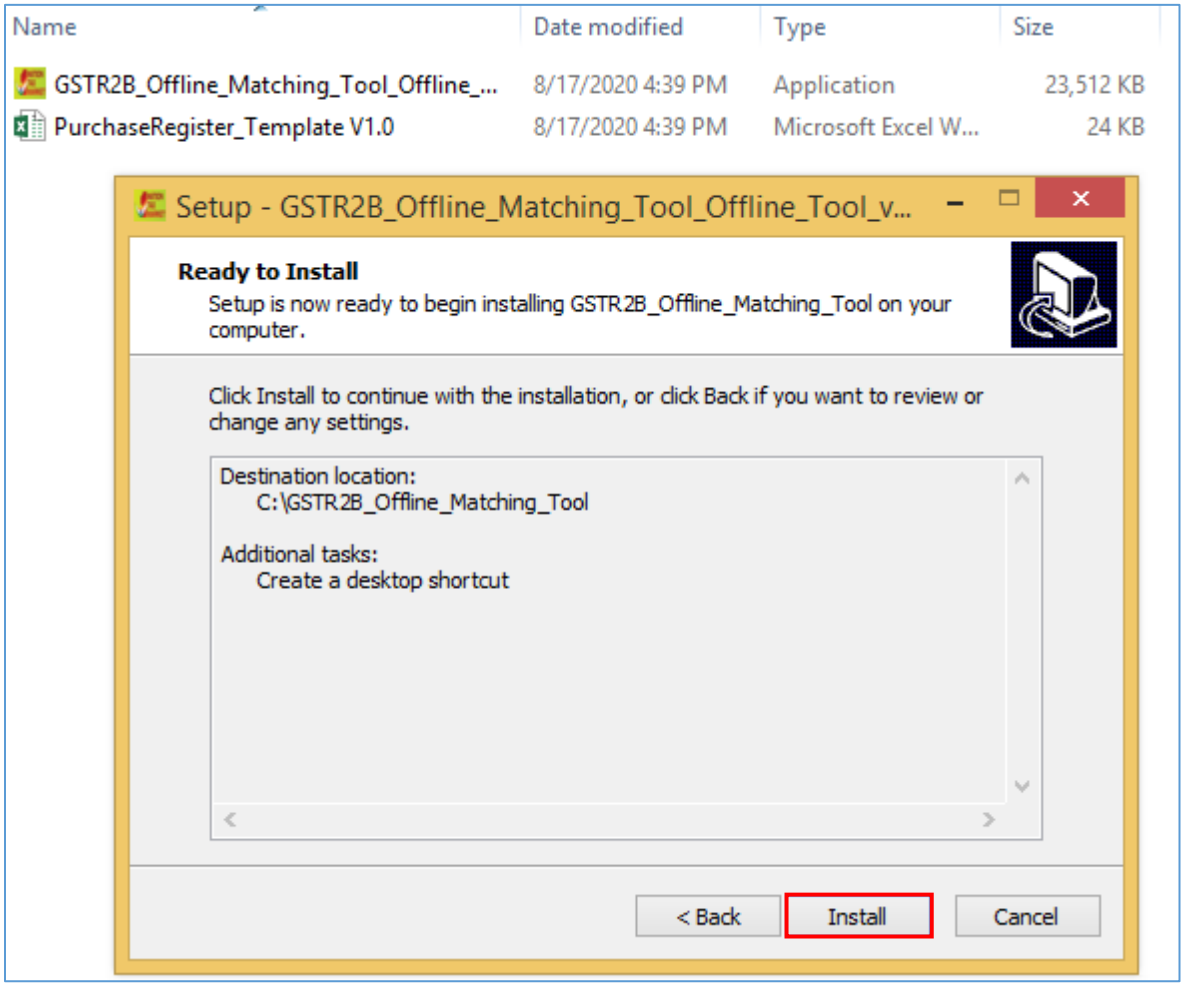
7. Select the folder where you want to install the Matching Tool and click **Next**.



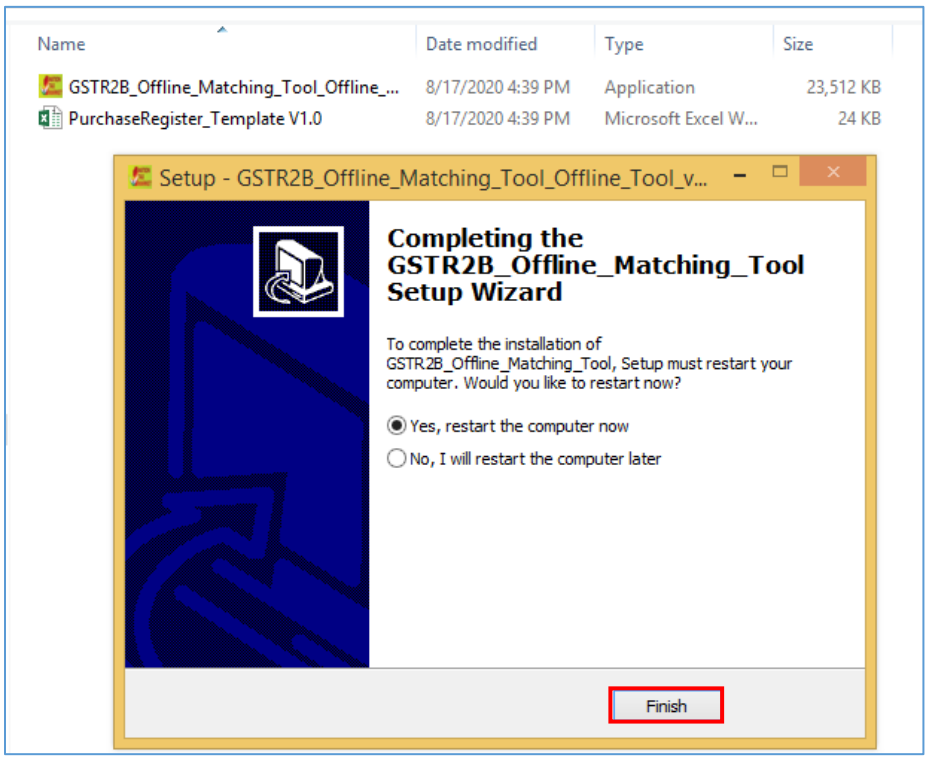
8. Select **Create a desktop shortcut** checkbox to create a shortcut for the Matching Tool on your desktop. Click **Next**.



9. Click **Install**.

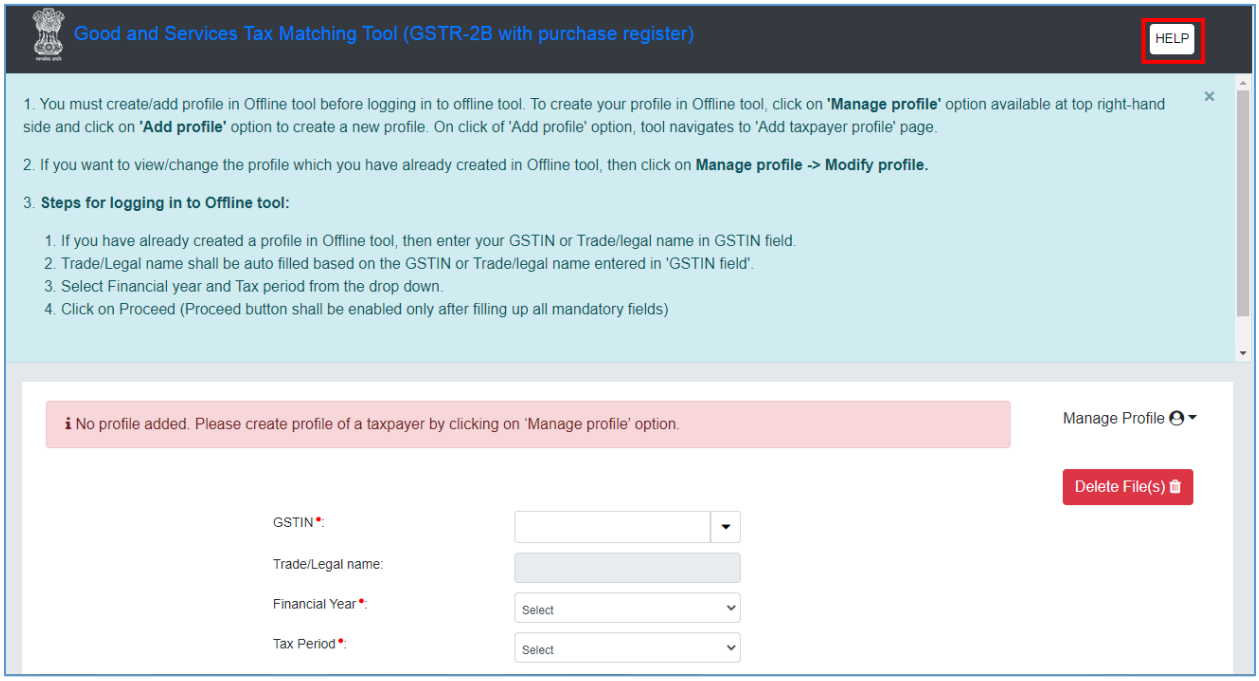


10. Click **Finish**.



11. A shortcut icon is created on your desktop for the Matching Tool. Double-click the icon to open the tool.

12. Click the **Help** button to display detailed instructions (Contextual to that page) to use the tool.



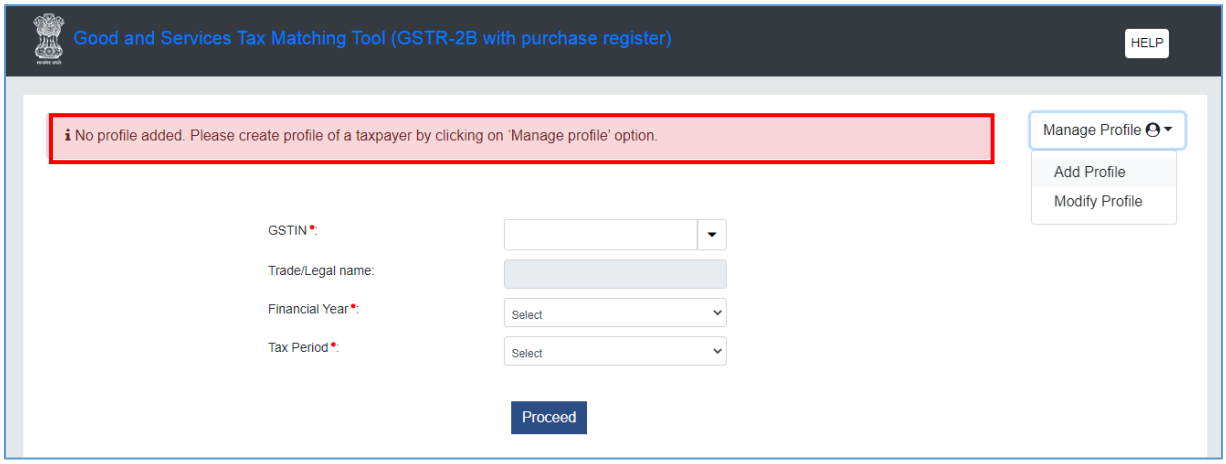
The Matching Tool installation is a one-time activity.

Go Back to the Main Menu

F.4. Create Profile

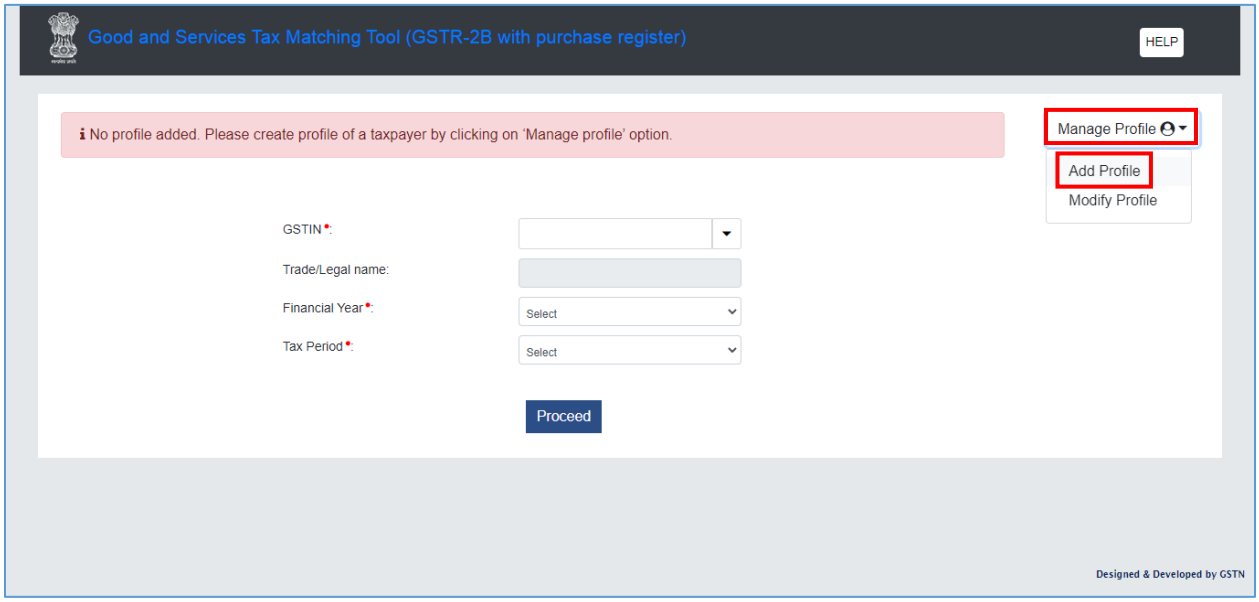
Use the links provided on the Matching Offline Tool (Form GSTR-2B with purchase register) page to create your profile.

Note: To be able to use the Matching Tool to match Form GSTR-2B details with the Purchase Register, it is required that you have created your profile in the tool using your GSTIN and entered other details. You can create more than one profile in the tool for different GSTINs. In case you try to access the tool without creating a profile, an error is displayed on the screen. The screenshot below displays the error.

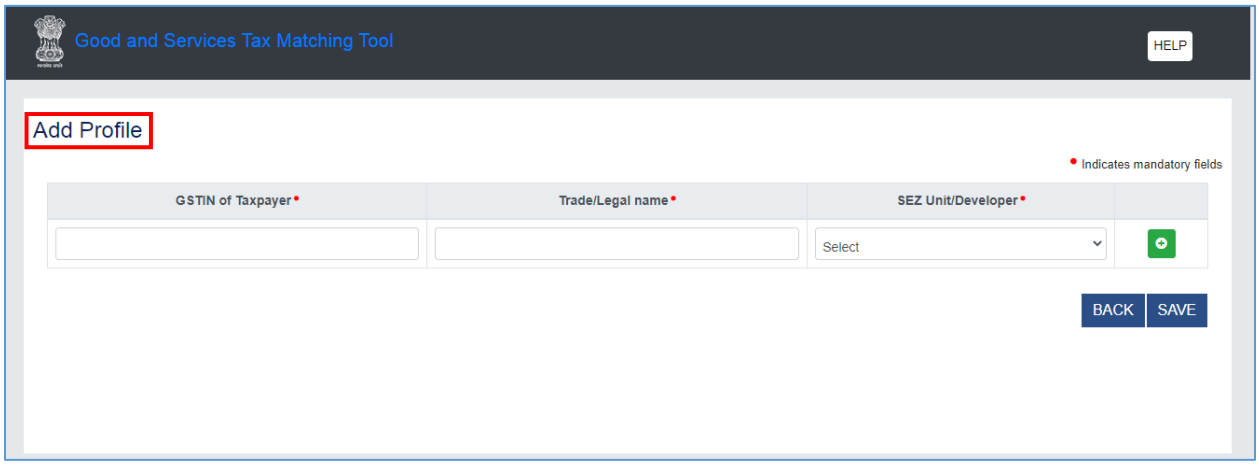


To create a profile in the Matching tool, perform the following steps:

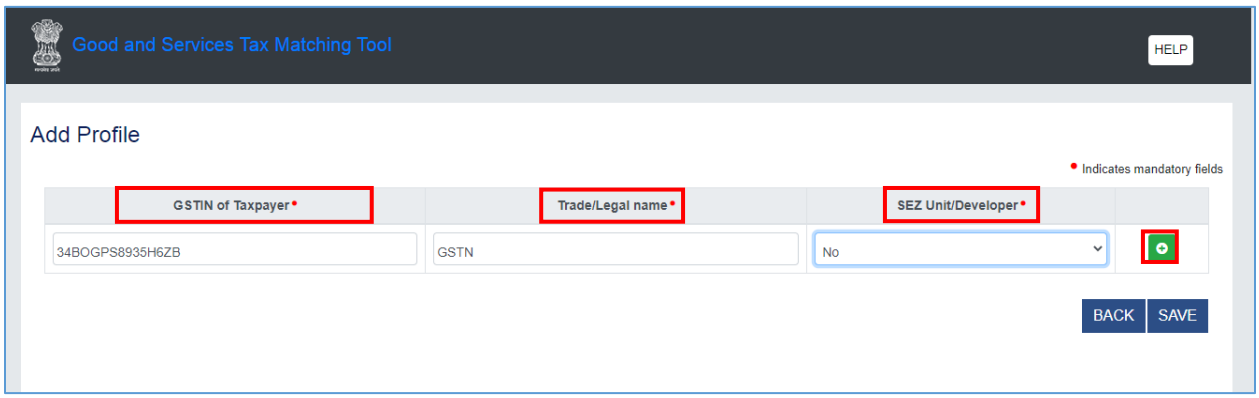
1. On the Goods and Services Tax Matching Tool (Form GSTR-2B with purchase register) screen, click the **Manage Profile** option. Select the **Add Profile** option from the list displayed.



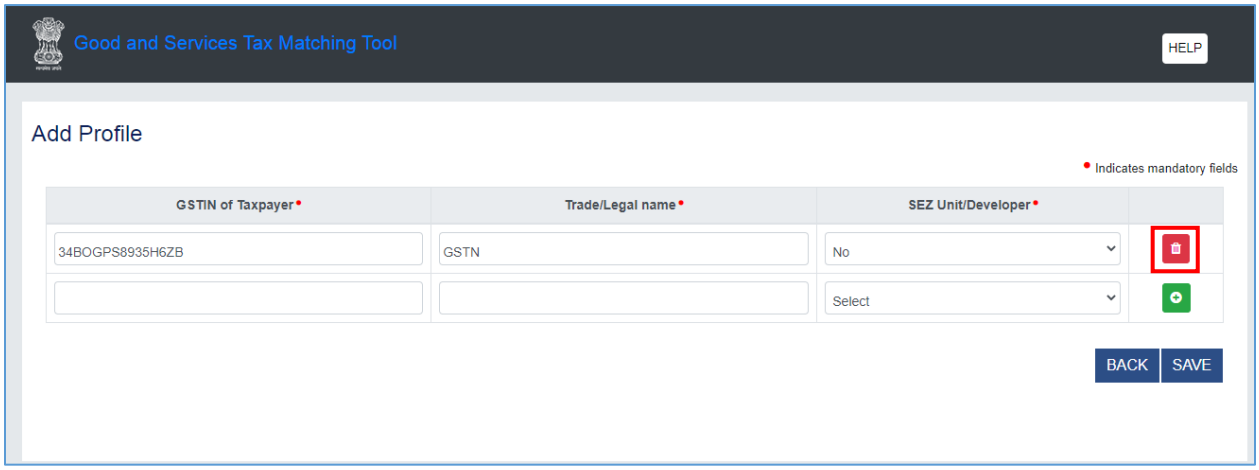
2. The Add Profile page is displayed.



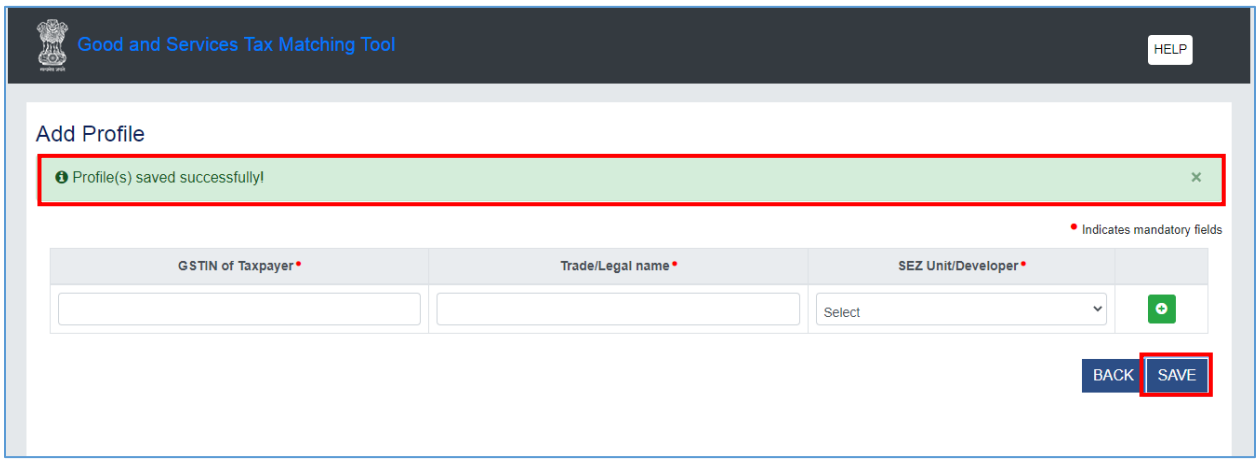
3. In the **GSTIN of taxpayer** field, enter GSTIN. In the **Trade/Legal Name** field, enter Trade Name or Legal Name. In the **SEZ unit/developer** field, select the relevant option from the drop-down list. Click the Add "+" (symbol) to add more than one Profile in the Matching tool.



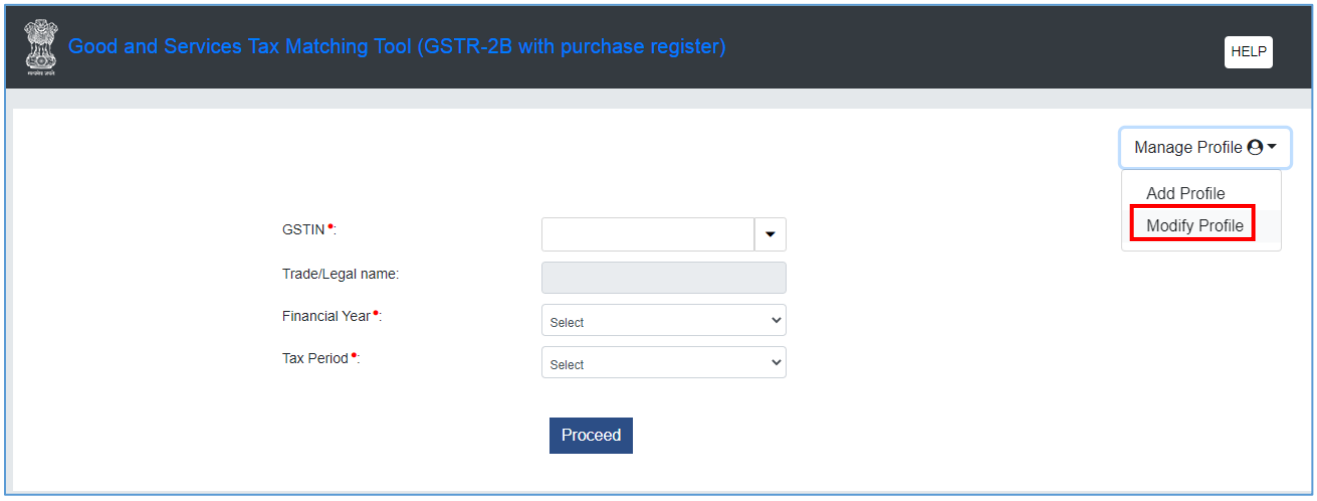
4. Details get added in the Matching tool and another blank row appears to add another profile. If required, you can delete a profile by using the (delete) icon.



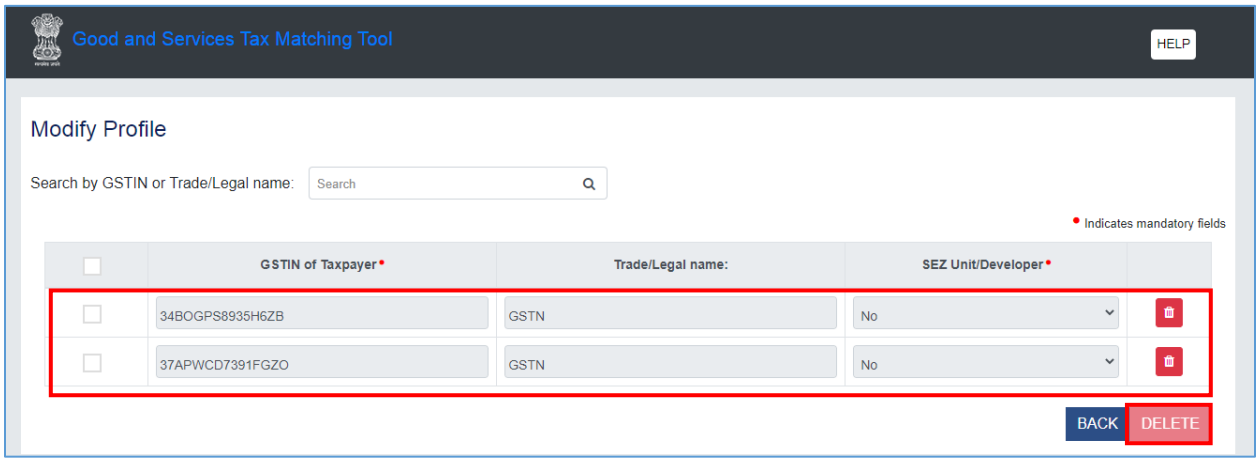
5. Click **SAVE**.



6. A confirmation message, "**Profile is saved successfully**" is displayed. Click **BACK** to go back to the Matching Tool home page.



7. To delete a profile, select the **Modify** option from the **Manage Profile** list. The available list of taxpayer profiles is displayed.



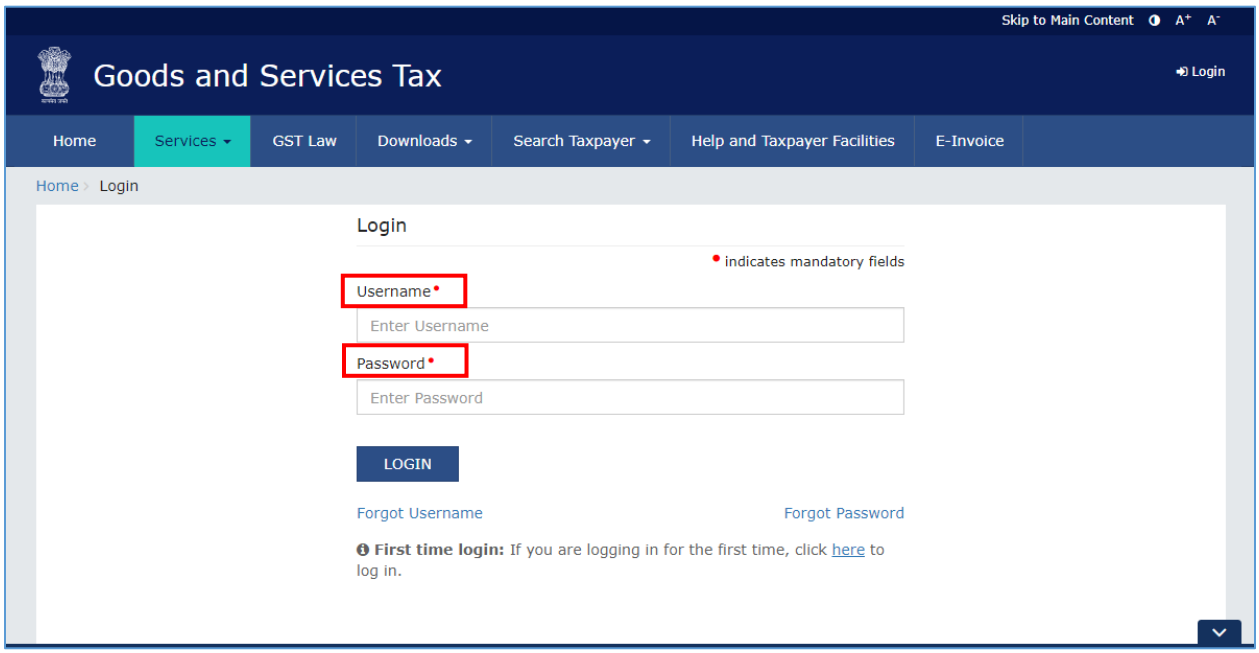
The **DELETE** button enables you to delete the selected profile from the system and not a specific record. You can delete multiple records by first selecting profiles and then clicking the delete icon.

Go Back to the Main Menu

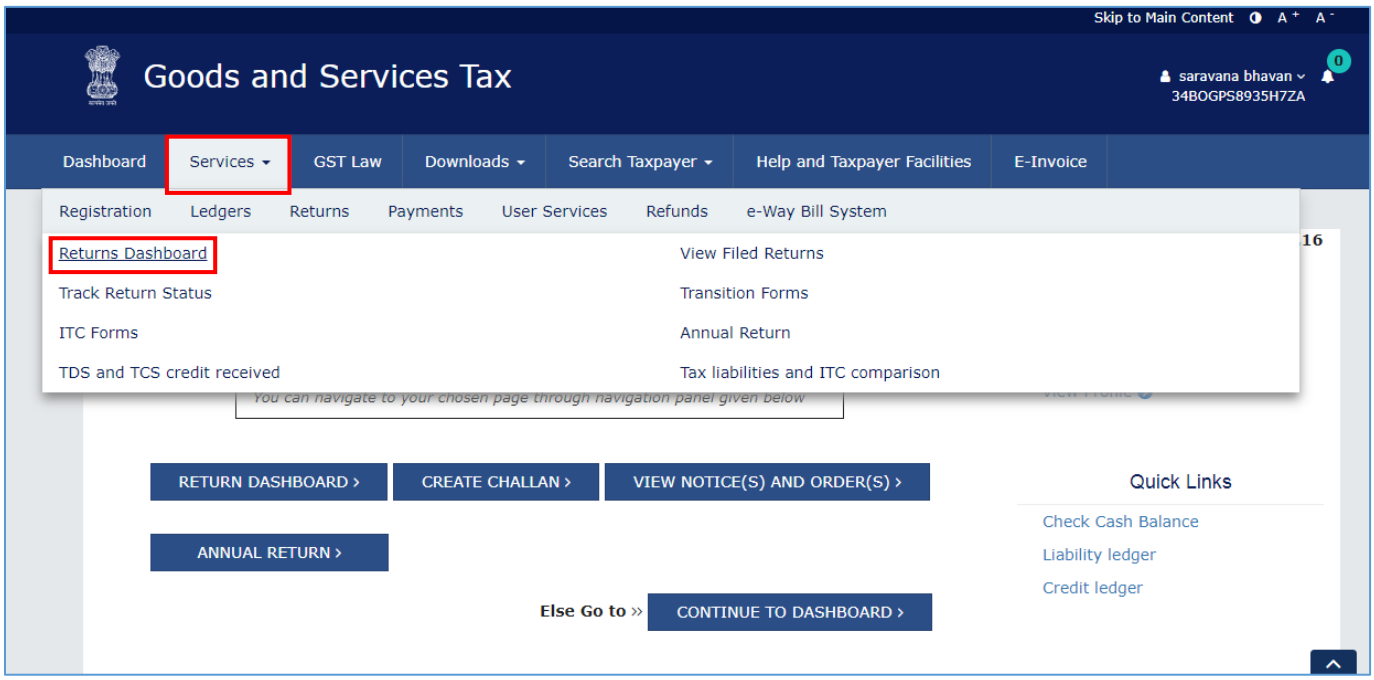
F.5. View and Download Form GSTR-2B JSON Files from GST Portal

To view Form GSTR-2B in the Matching Tool, perform following steps:

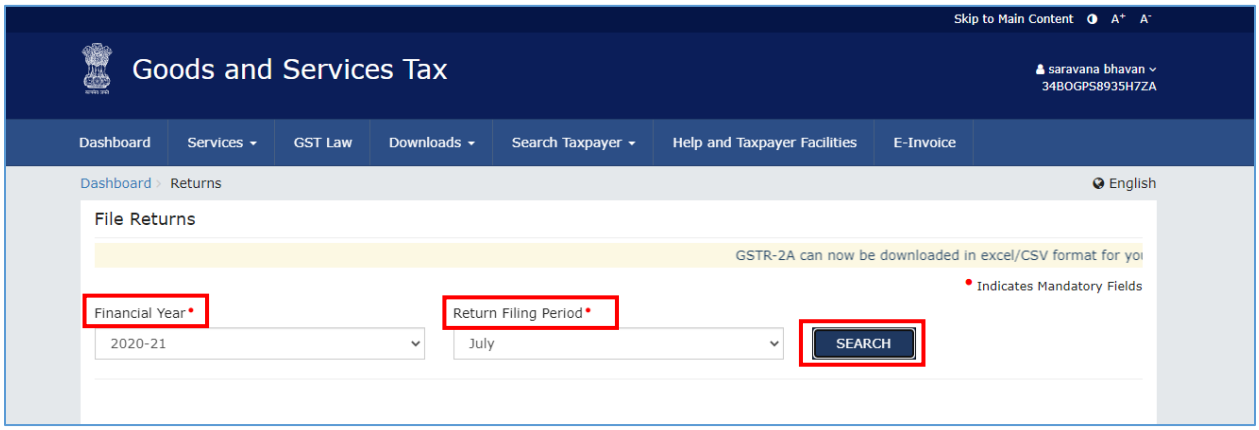
1. To download Form GSTR-2B JSON files from GST portal, access the GST portal using the URL: *https://www.gst.gov.in/*. The GST Home page is displayed. Log in to the GST portal using valid credentials.



2. Go to **Services** > **Returns** > **Returns Dashboard**.

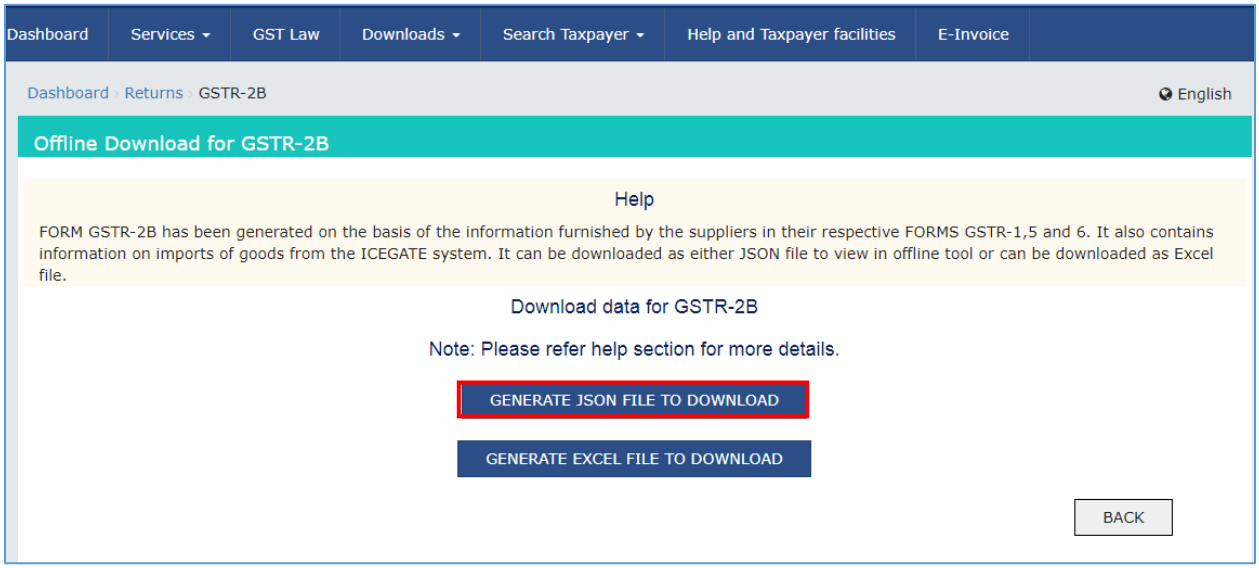


3. Select the **Financial Year** and **Return Filing Period** from the lists displayed and click **SEARCH**. Various returns tiles are displayed.

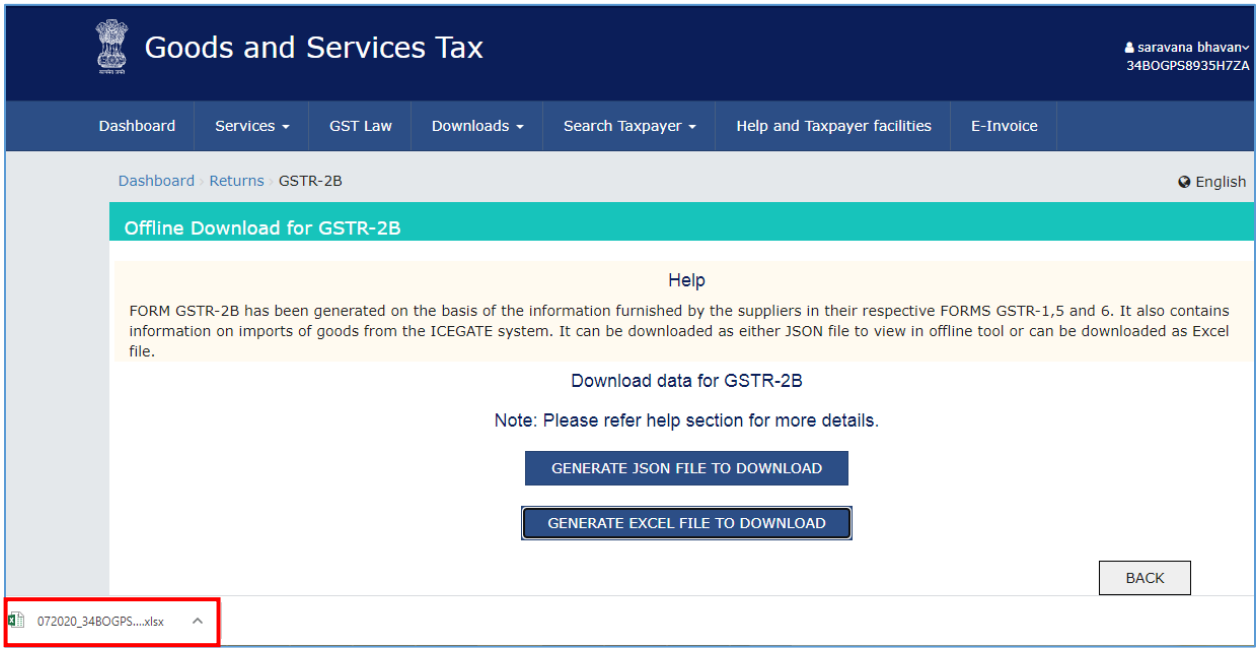


4. To download the Form GSTR-2B JSON file, click the **Download** button on the Auto – drafted ITC Statement – GSTR -2B tile.

5. The Offline Download for Form GSTR-2B page is displayed



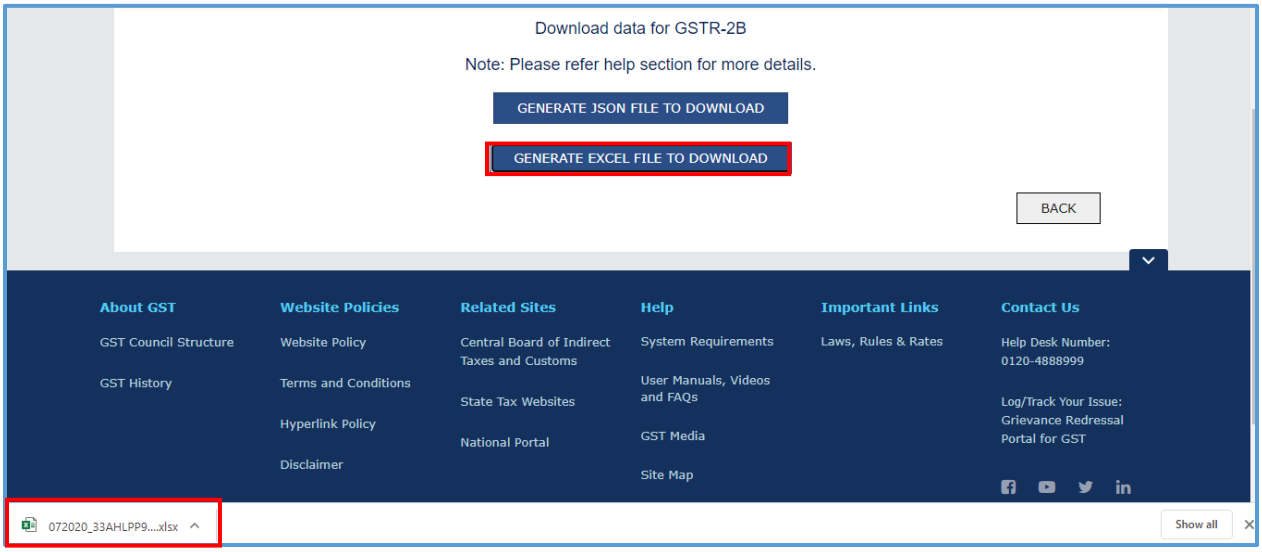
6. Click **GENERATE JSON FILE TO DOWNLOAD** option. The JSON file is generated and downloaded on your system.



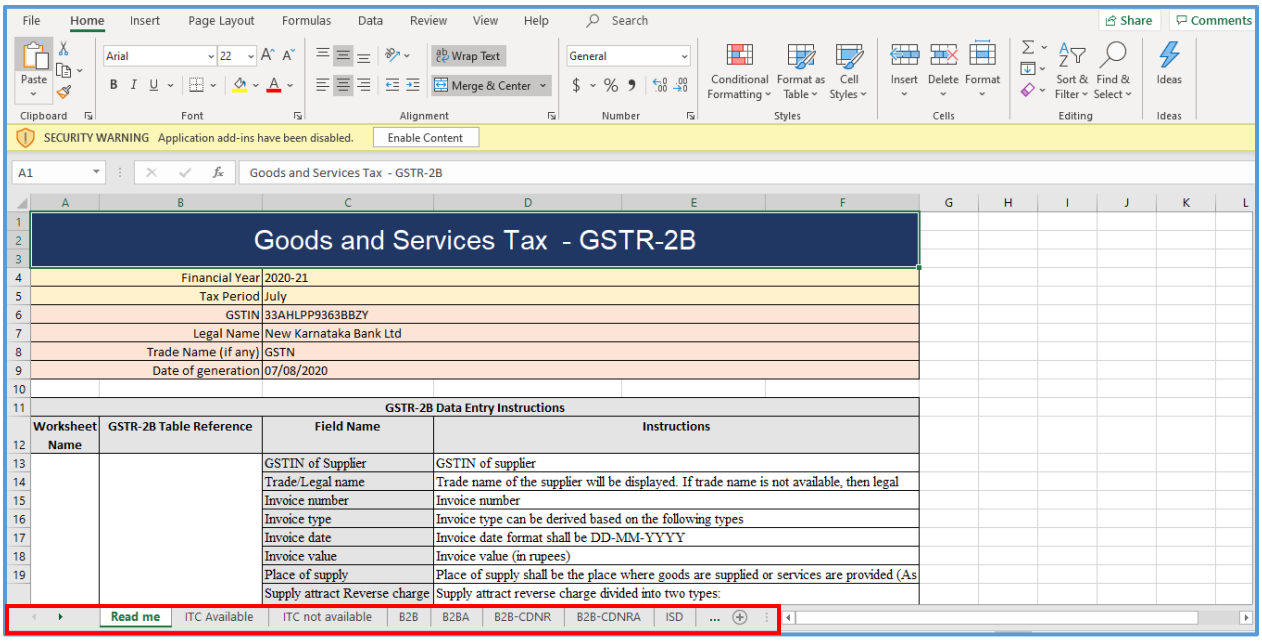
You can find the JSON file under **Downloads** folder on your machine.

Note:

a. To download the excel file, click **GENERATE EXCEL FILE TO DOWNLOAD** button. The excel file gets downloaded and is displayed at the bottom of the page. Double-click the file to open the excel sheet.



b. Form GSTR-2B details are displayed. Different tables details are downloaded in separate sheets. Click the tab from the bottom bar to open the sheet.



Goods and Services Tax - GSTR-2B	
Financial Year	2020-21
Tax Period	July
GSTIN	33AHLPP9363BBZY
Legal Name	New Karnataka Bank Ltd
Trade Name (if any)	GSTN
Date of generation	07/08/2020

GSTR-2B Data Entry Instructions

Worksheet Name	GSTR-2B Table Reference	Field Name	Instructions
		GSTIN of Supplier	GSTIN of supplier
		Trade/Legal name	Trade name of the supplier will be displayed. If trade name is not available, then legal
		Invoice number	Invoice number
		Invoice type	Invoice type can be derived based on the following types
		Invoice date	Invoice date format shall be DD-MM-YYYY
		Invoice value	Invoice value (in rupees)
		Place of supply	Place of supply shall be the place where goods are supplied or services are provided (As
		Supply attract Reverse charge	Supply attract reverse charge divided into two types:

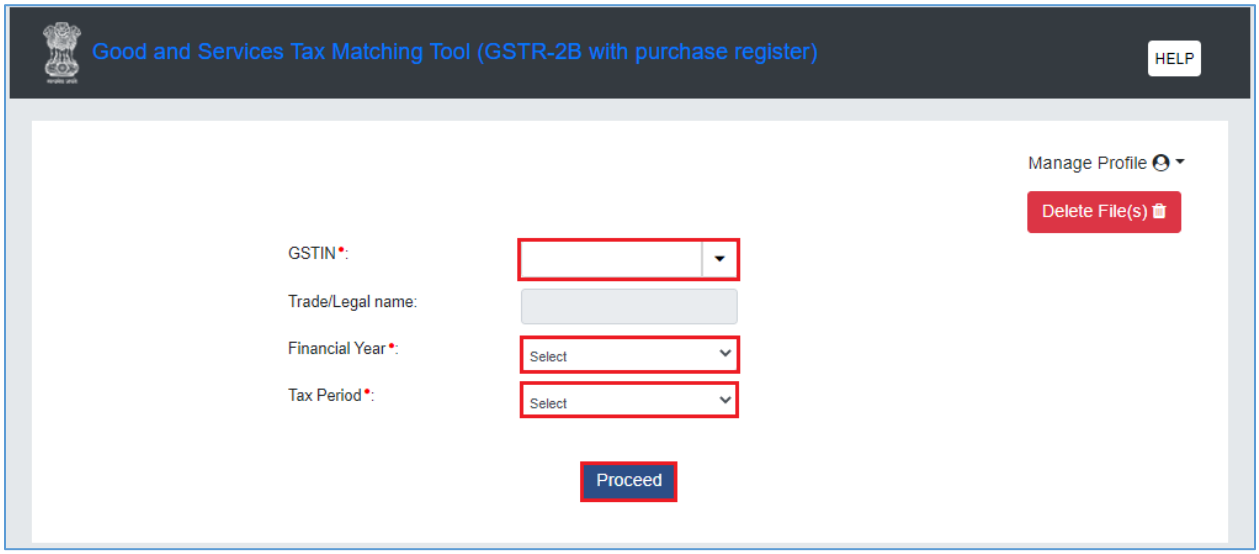
Read me | ITC Available | ITC not available | B2B | B2BA | B2B-CDNR | B2B-CDNRA | ISD | ...

Go Back to the Main Menu

F.6. Open JSON Files in the Matching Tool

The next step is to open the Matching Tool and view downloaded Form GSTR-2B JSON file in the tool.

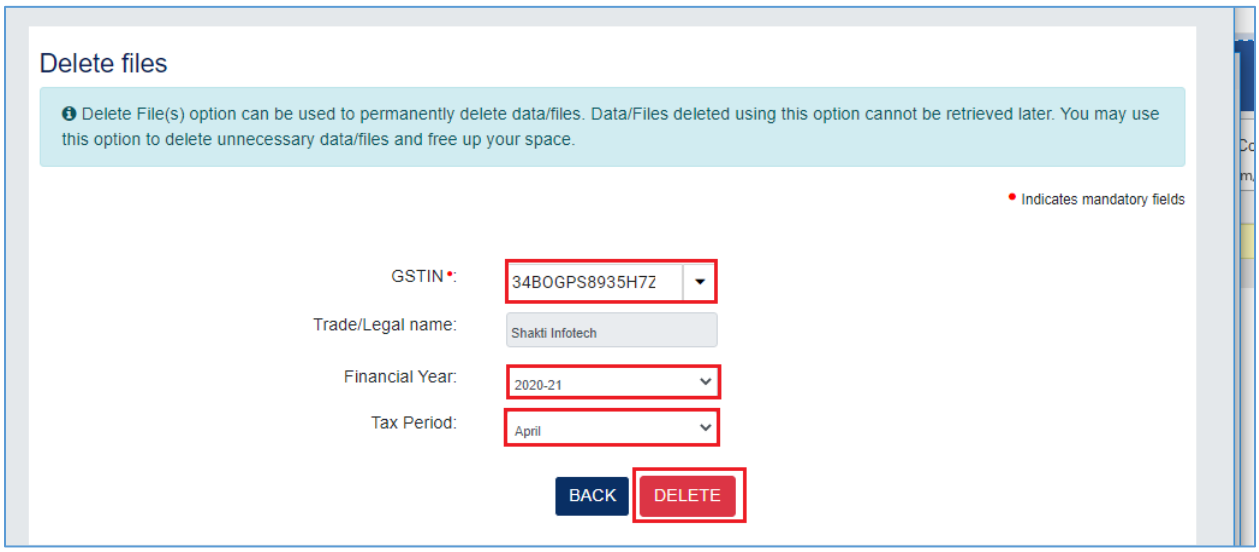
1. On the Home screen of the Matching Offline Tool, select the relevant GSTIN from the drop-down list. The drop-down list contains the profiles that are added by you in the Matching Tool. **Trade/Legal Name** field gets auto-populated based on the selection made. Select the **Financial Year** and **Tax Period** from their respective fields. Click **PROCEED**.



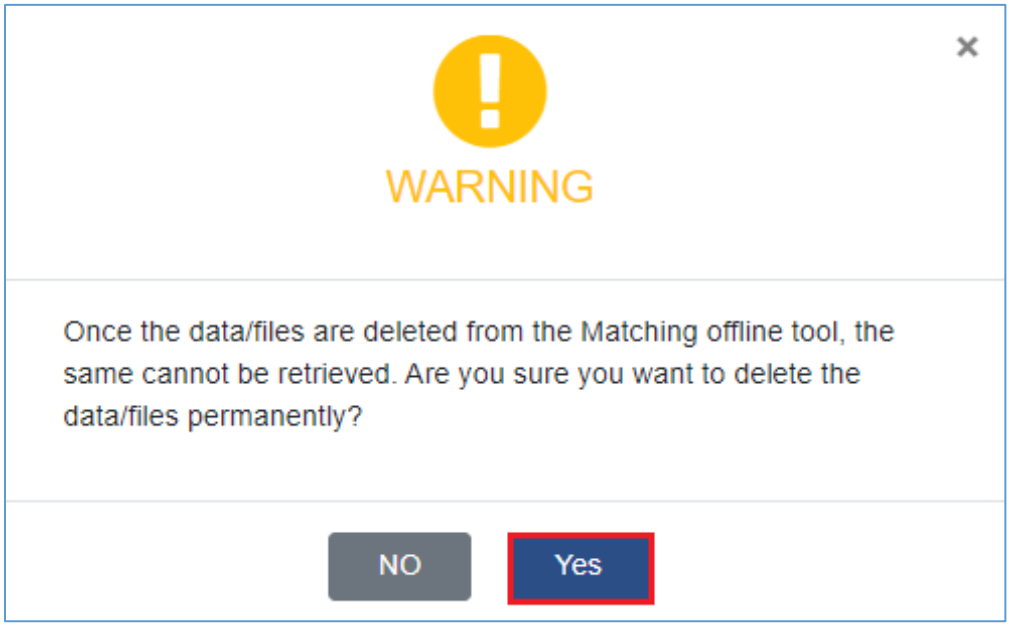
Note:

a. You can click **Delete File(s)** option to permanently delete data/files which cannot be retrieved later.

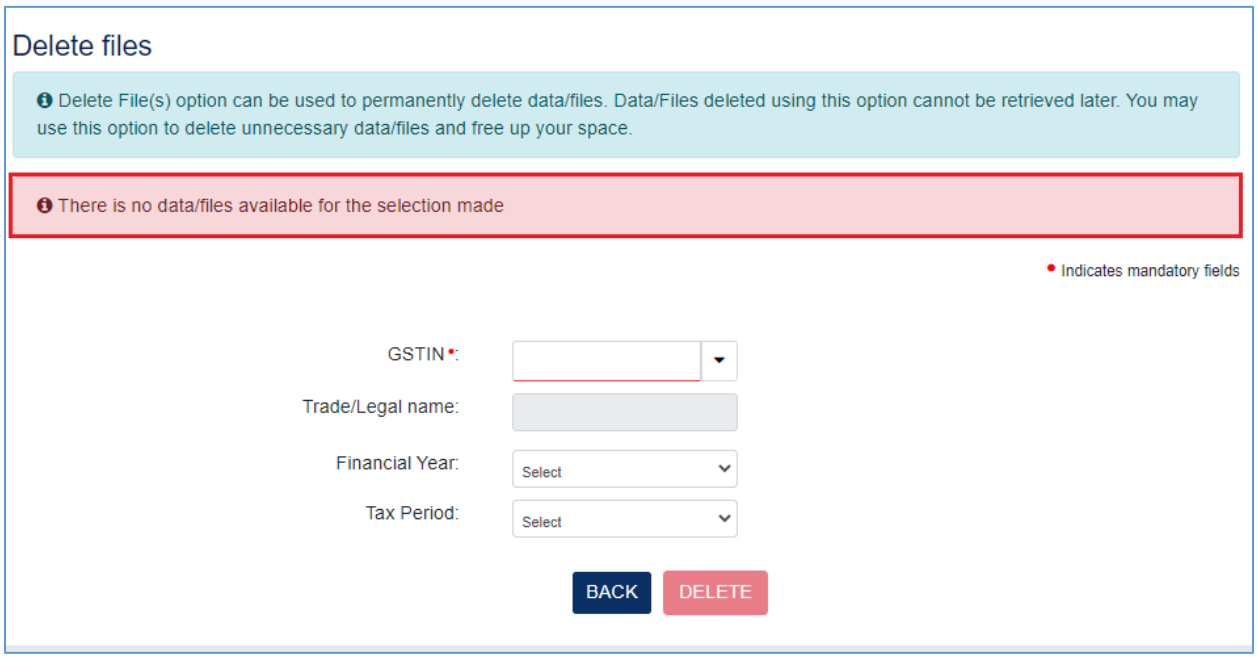
b. Select the relevant **GSTIN**, **Financial Year** and **Tax Period** from the drop-down list for which data needs to be deleted permanently. Click **DELETE**.



c. Click **Yes**.



d. A confirmation message is displayed on screen as shown below.

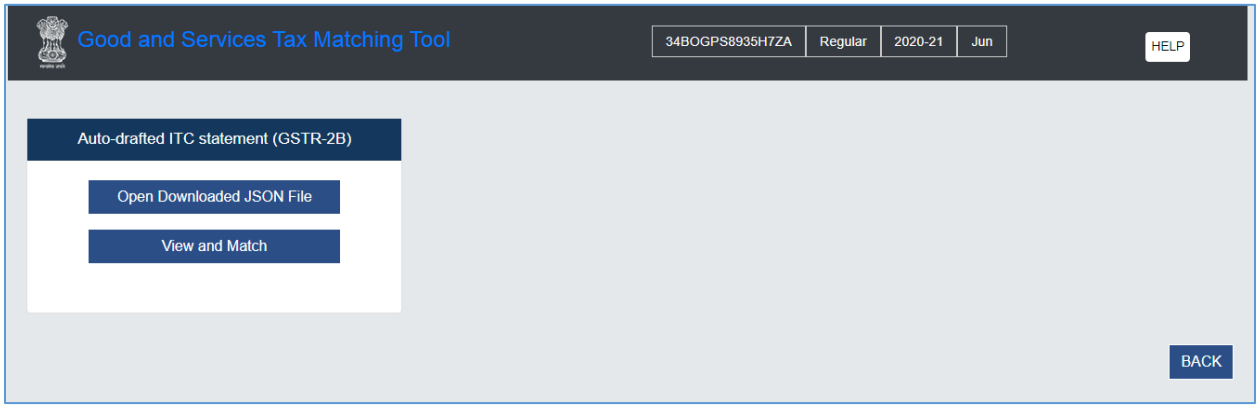


2. The screen with options to open, view and match JSON file gets displayed.

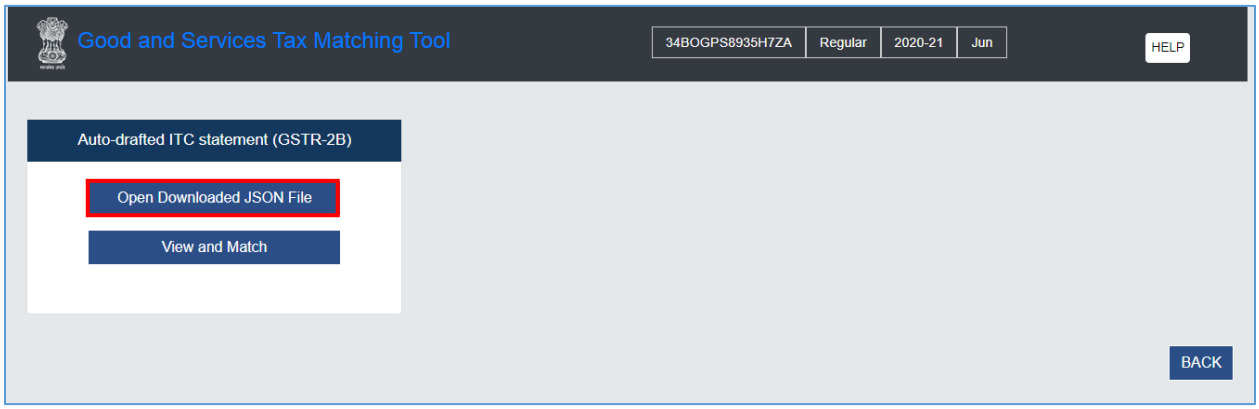
Note:

Open downloaded JSON file: - Click on the '**Open Downloaded JSON File**' button to open GSTR-2B file downloaded from GST Portal and saved on local system. Upon successful processing of file, the details would be populated in respective tables for viewing and/or matching of details.

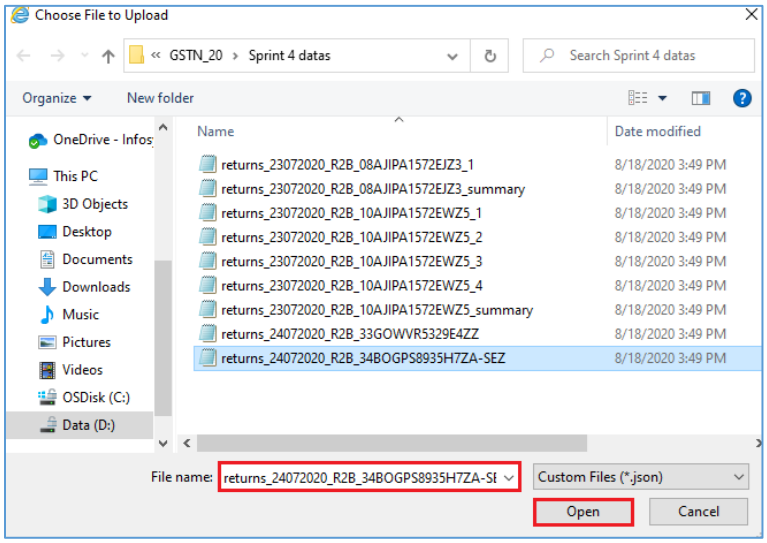
View and Match: - Click on the **'View and Match**' button to view the earlier opened Form GSTR-2B file in the offline tool of the details provided on the login page and/or to match the Form GSTR-2B details with the purchase register.



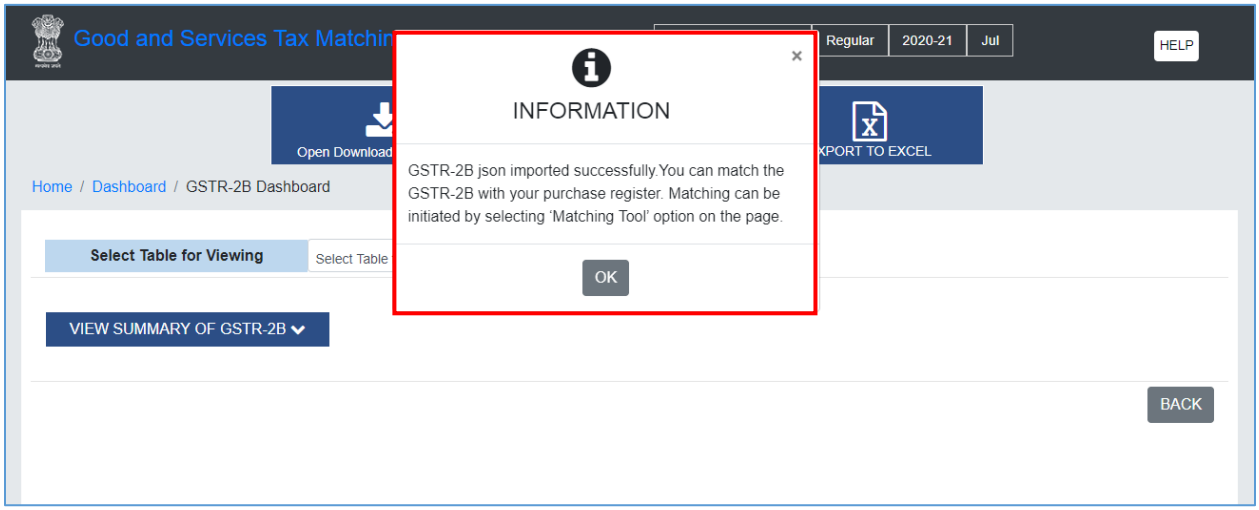
3. To open the downloaded JSON file, click **Open Downloaded JSON File** tab.



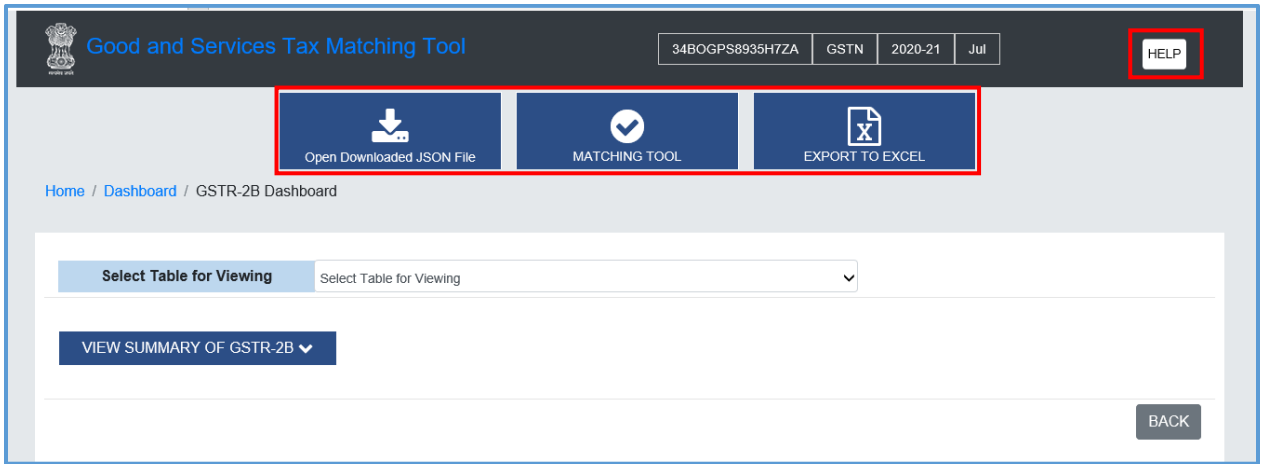
4. Select the JSON file and click **Open**.



5. On successful import of JSON file, a success message is displayed on the screen. Click **OK** to close the **INFORMATION** window and go back to the **GSTR-2B Dashboard page.**

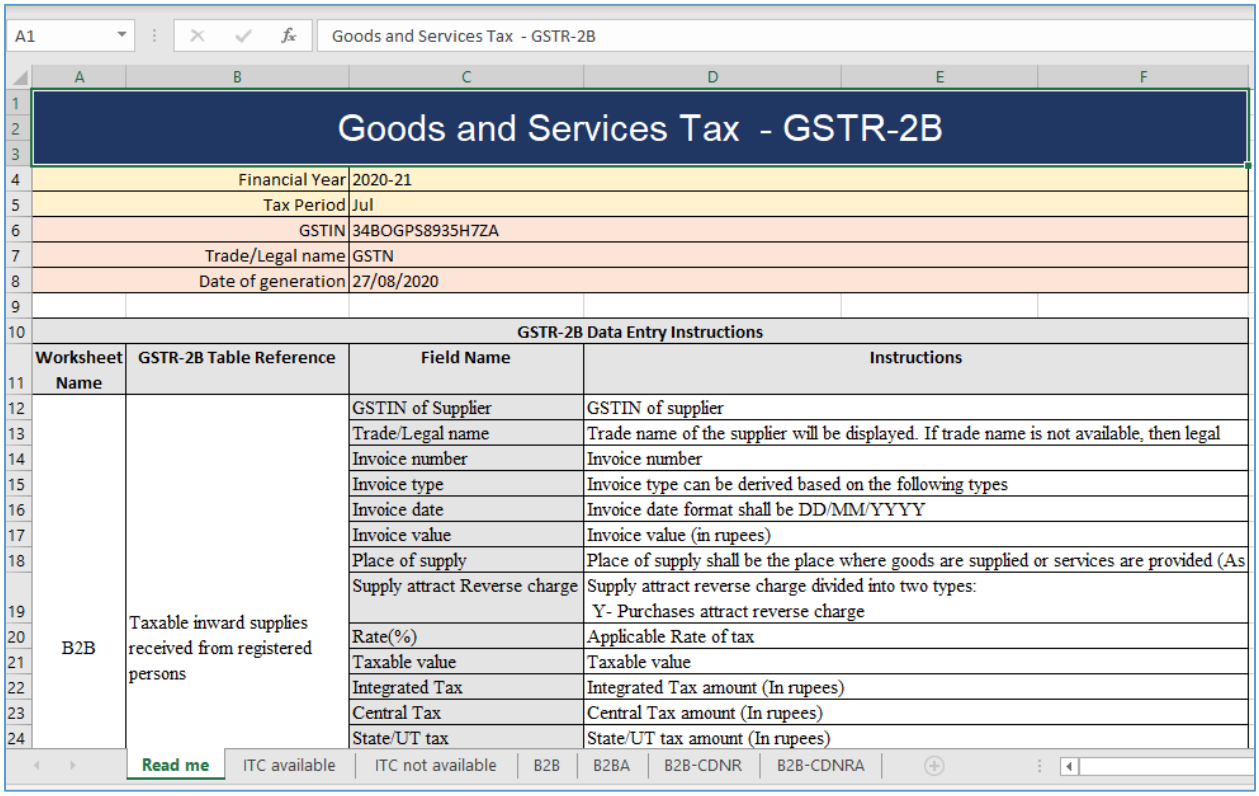


6. The GSTR-2B Dashboard is displayed.



Note:

- **Open downloaded JSON file: -** Click on the '**Open Downloaded JSON File**' button to open GSTR-2B file downloaded from GST Portal and saved on local system. Upon successful processing of file, the details would be populated in respective tables for viewing and/or matching of details.
- **MATCHING TOOL:** You can use this option to navigate to matching tool (Match Auto-drafted ITC statement GSTR-2B with your purchase register) in order to do matching with the purchase register.
- **EXPORT TO EXCEL:** You can use this option to export the details as available in matching offline tool to an excel file. On click of this button, matching offline tool generates the details in an Excel format.



A1 | Goods and Services Tax - GSTR-2B

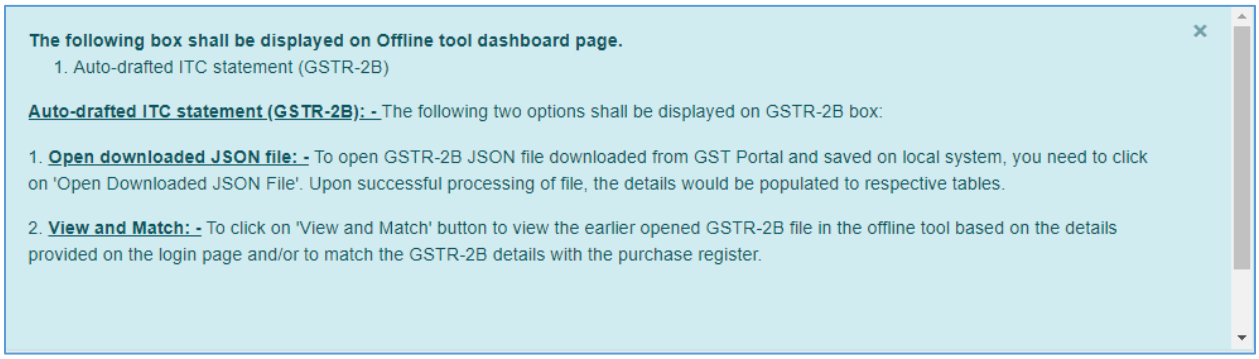
Financial Year	2020-21
Tax Period	Jul
GSTIN	34BOGPS8935H7ZA
Trade/Legal name	GSTN
Date of generation	27/08/2020

GSTR-2B Data Entry Instructions

Worksheet Name	GSTR-2B Table Reference	Field Name	Instructions
B2B	Taxable inward supplies received from registered persons	GSTIN of Supplier	GSTIN of supplier
		Trade/Legal name	Trade name of the supplier will be displayed. If trade name is not available, then legal
		Invoice number	Invoice number
		Invoice type	Invoice type can be derived based on the following types
		Invoice date	Invoice date format shall be DD/MM/YYYY
		Invoice value	Invoice value (in rupees)
		Place of supply	Place of supply shall be the place where goods are supplied or services are provided (As
		Supply attract Reverse charge	Supply attract reverse charge divided into two types: Y- Purchases attract reverse charge
		Rate(%)	Applicable Rate of tax
		Taxable value	Taxable value
		Integrated Tax	Integrated Tax amount (In rupees)
		Central Tax	Central Tax amount (In rupees)
		State/UT tax	State/UT tax amount (In rupees)

Read me | ITC available | ITC not available | B2B | B2BA | B2B-CDNR | B2B-CDNRA

- **HELP**: You can refer to the **HELP** section to view complete details of the tabs available on the page.



The following box shall be displayed on Offline tool dashboard page.

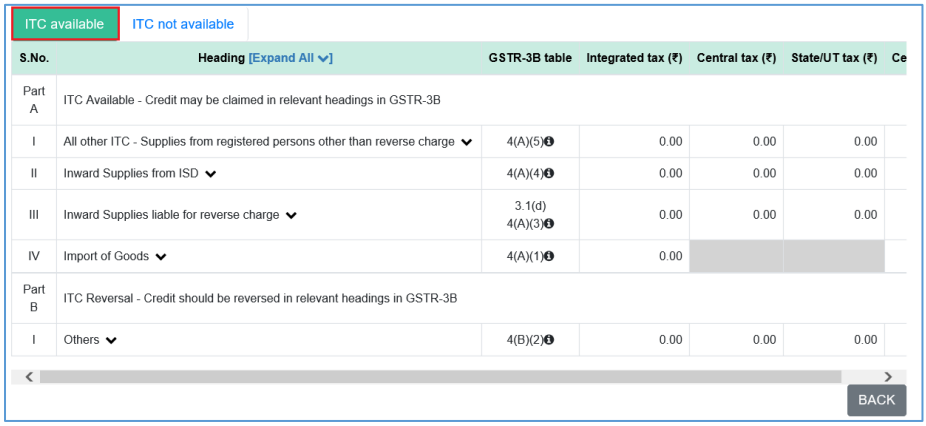
1. Auto-drafted ITC statement (GSTR-2B)

Auto-drafted ITC statement (GSTR-2B): - The following two options shall be displayed on GSTR-2B box:

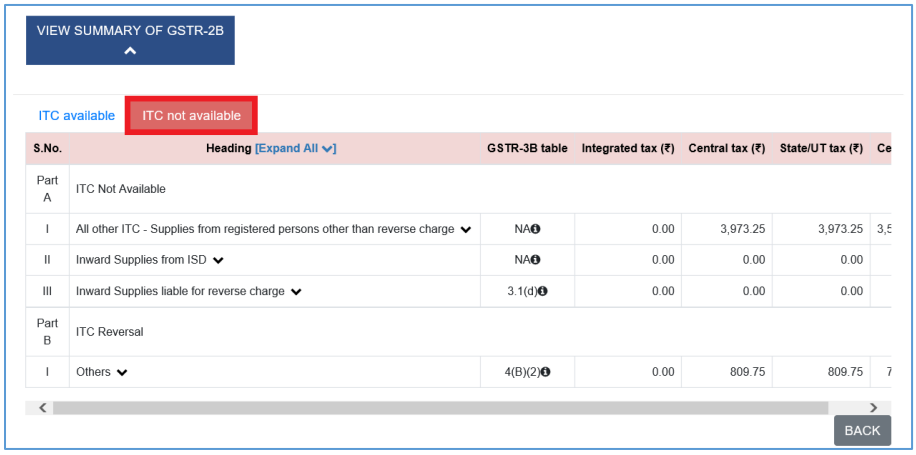
1. **Open downloaded JSON file: -** To open GSTR-2B JSON file downloaded from GST Portal and saved on local system, you need to click on 'Open Downloaded JSON File'. Upon successful processing of file, the details would be populated to respective tables.

2. **View and Match: -** To click on 'View and Match' button to view the earlier opened GSTR-2B file in the offline tool based on the details provided on the login page and/or to match the GSTR-2B details with the purchase register.

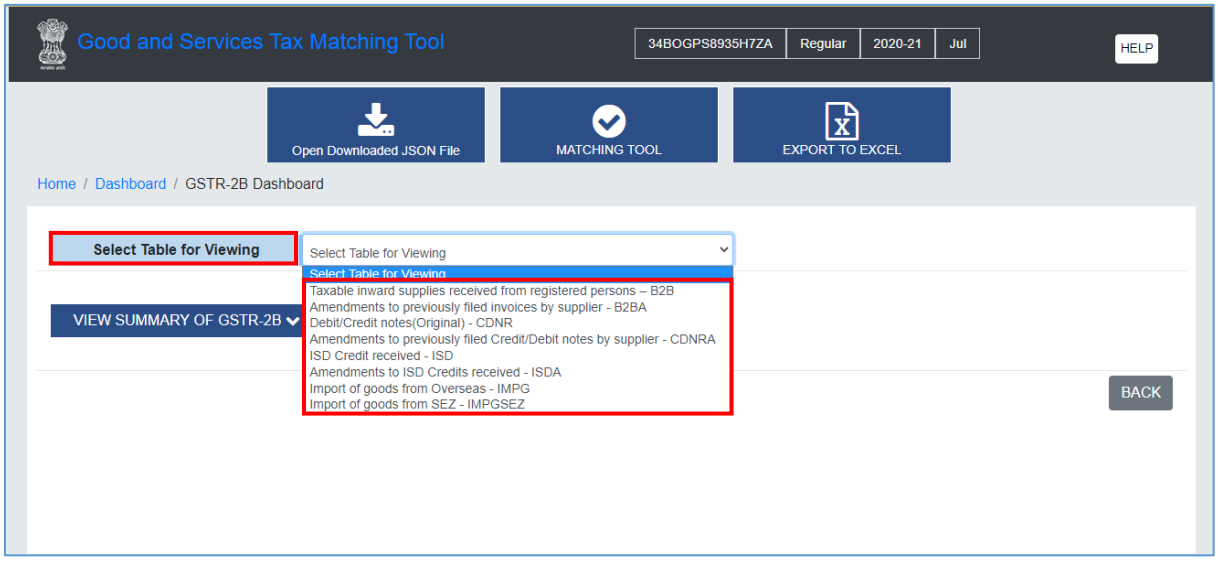
- **VIEW SUMMARY OF GSTR-2B**: You can click **VIEW SUMMARY OF GSTR-2B** button to view the summary of Form GSTR-2B details in the following two ways:
  - **ITC available: -** This provides the summary of inward supplies and applicable ITC which may be claimed/reversed in relevant headings in Form GSTR-3B.



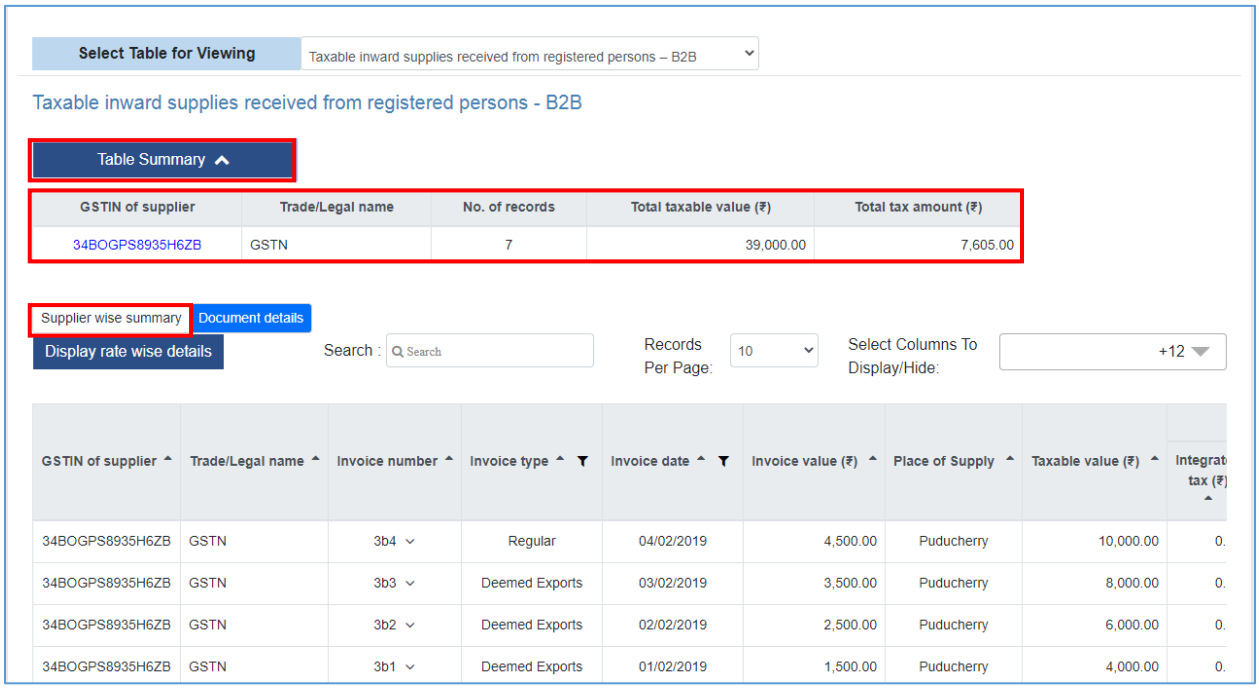
- **<u>ITC not available</u>: -** This provides the summary of inward supplies and applicable ITC which may be reversed/cannot be claimed in Form GSTR-3B.



7. To view table wise summary of Form GSTR-2B, click the **Select Table for Viewing** arrow to display the list of tables. From the list of tables displayed, select the table for which you wish to view details.



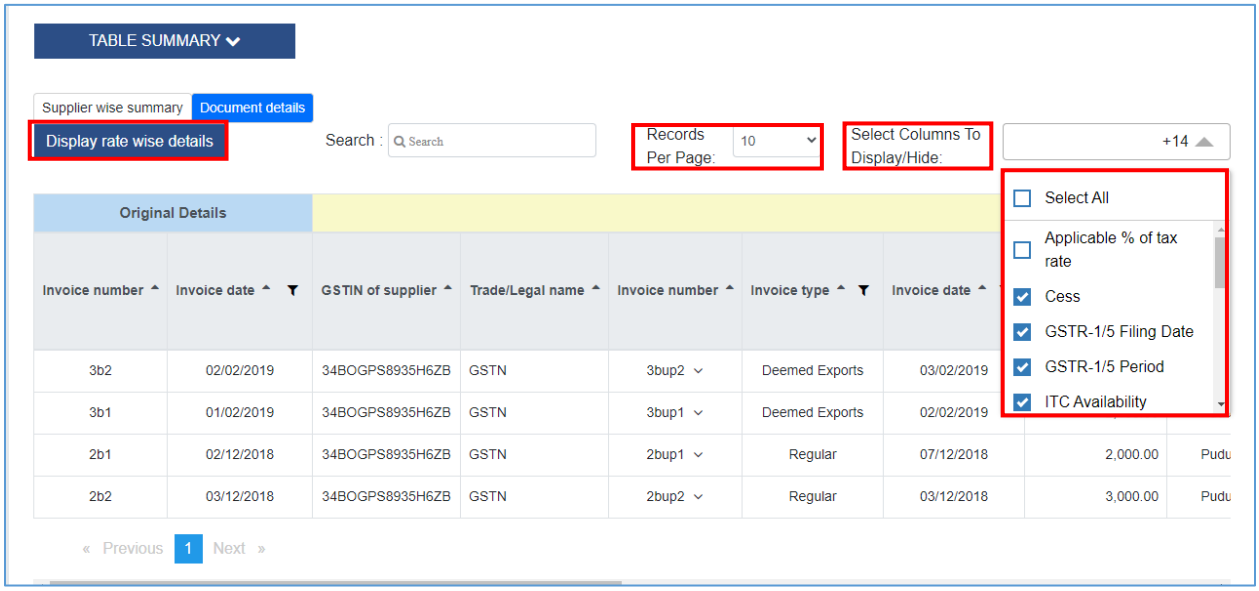
8. Once a table is selected, the respective table summary is displayed. Also, the Supplier and Document wise summary is displayed on the Form GSTR-2B Dashboard page.



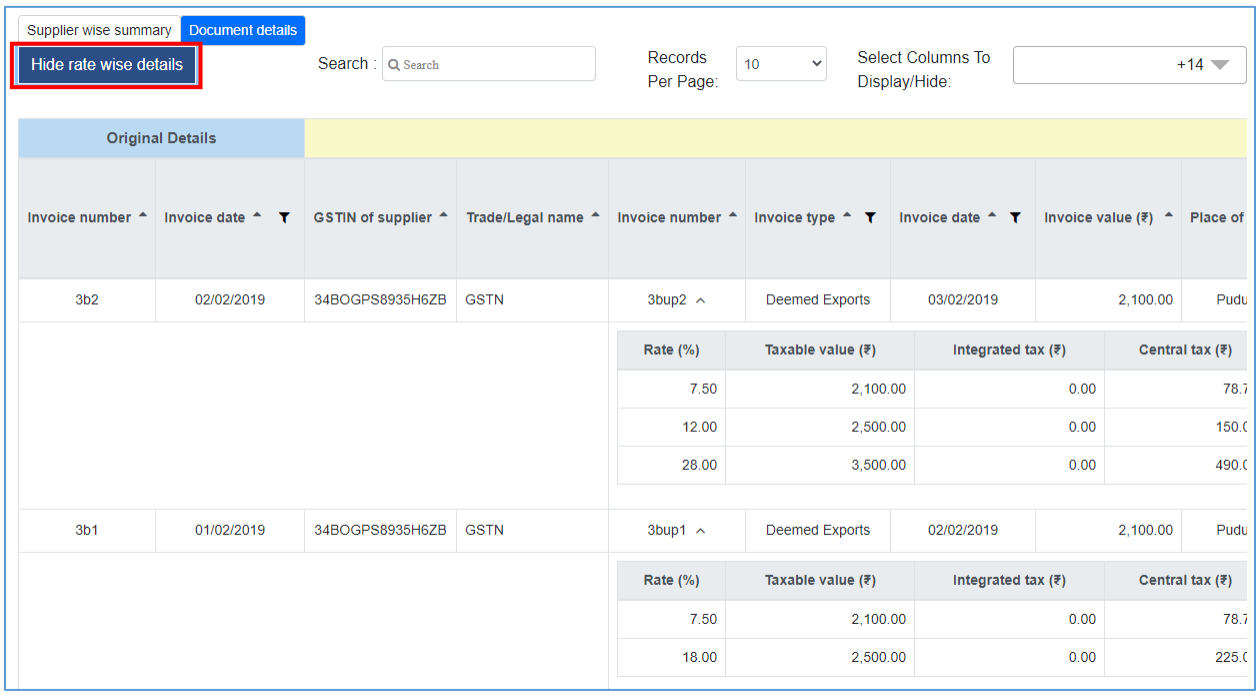
Note:

- By default, the **Document details** are displayed on the page.

- **Search**: You can use the **Search** field to search a record on the basis of table details such as, tax value or amount, etc. and the matching records are displayed.
- **Records Per Page**: Click the drop-down arrow available next to the **Records Per Page** to select the number of records to be displayed in a page.
- **Select Columns to Display/ Hide:** You can **use Select Columns to Display/Hide** option, to hide or show columns.



9. Click **Display rate wise details** to display the record details on the basis of rate.



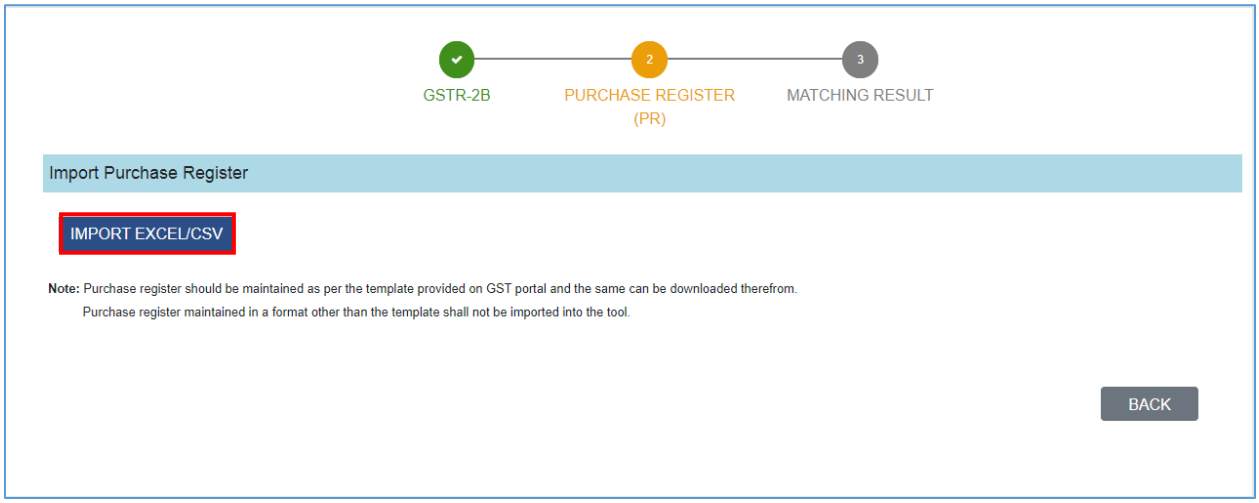
Click **Hide rate wise details** to hide details displayed on the basis of rate selected.

Go Back to the Main Menu

F.7. Import Purchase Register in the Matching Tool

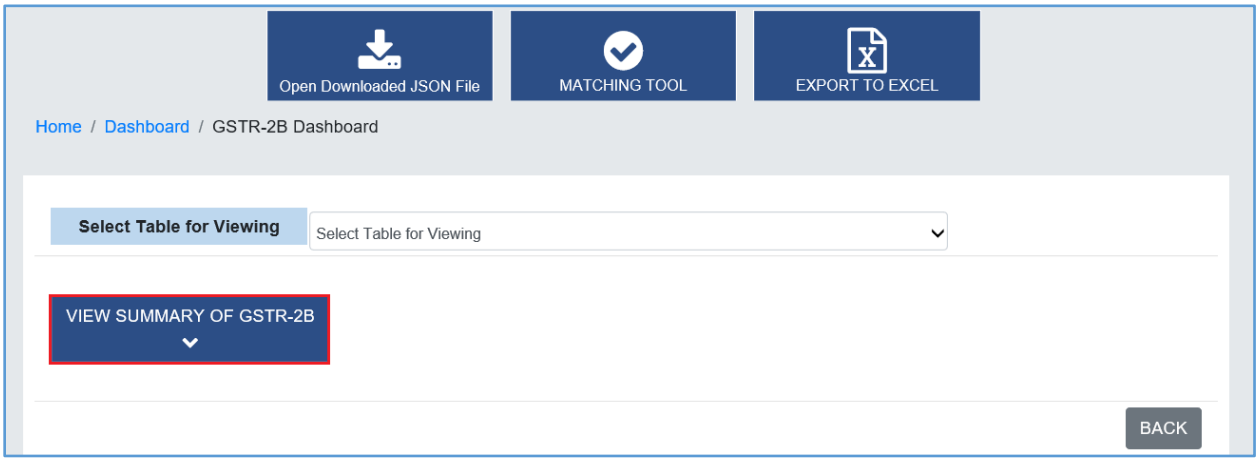
To match downloaded Form GSTR-2B details with the Purchase Register maintained by you, you need to first import the purchase register in the Matching Tool. Purchase Register must be prepared in the format provided with the matching tool, downloaded from the GST portal.

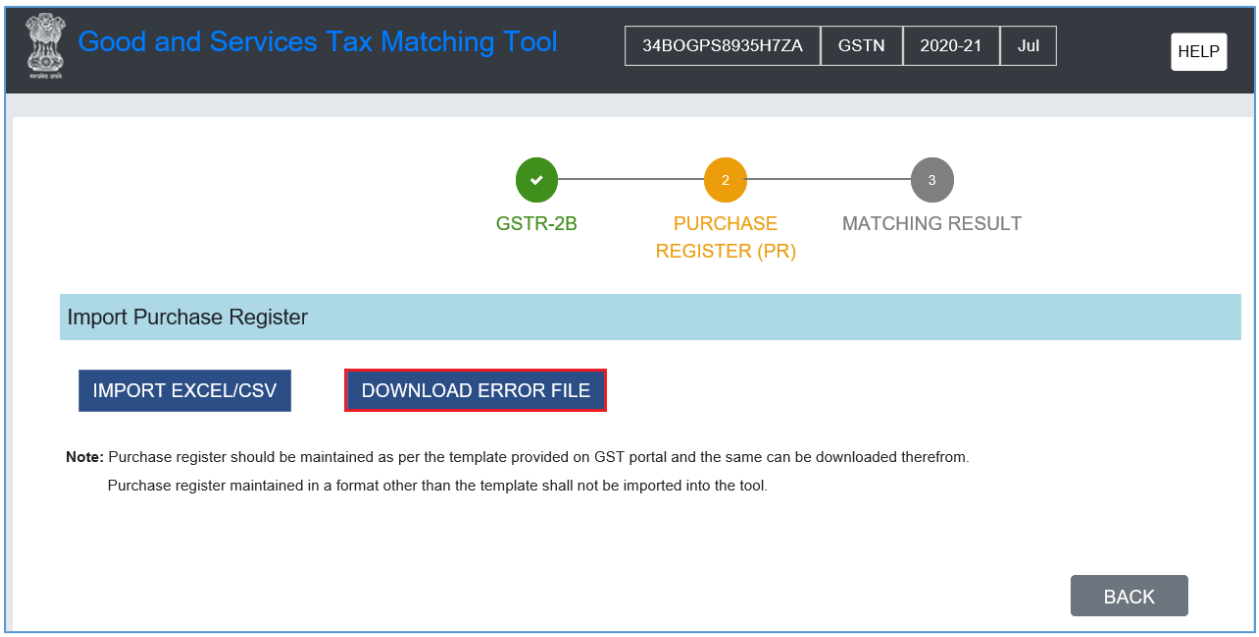
1. To import the purchase register, click **IMPORT EXCEL/CSV** button.



Note:

a. In case, there appears some error in downloading Purchase Register, an error file is generated, which can be downloaded by clicking the **DOWNLOAD ERROR FILE**. **Note**: The **DOWNLOAD ERROR FILE** button will be available on the screen till the time you have not uploaded the updated JSON/ Excel file after fixing the error(s).

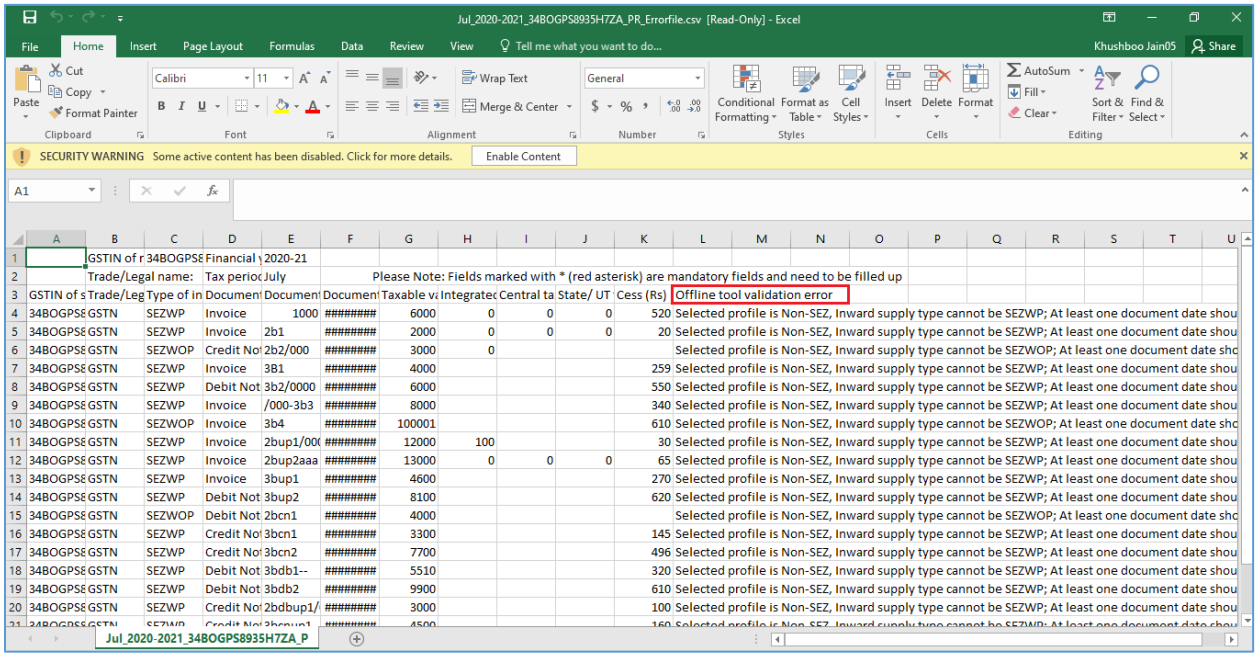




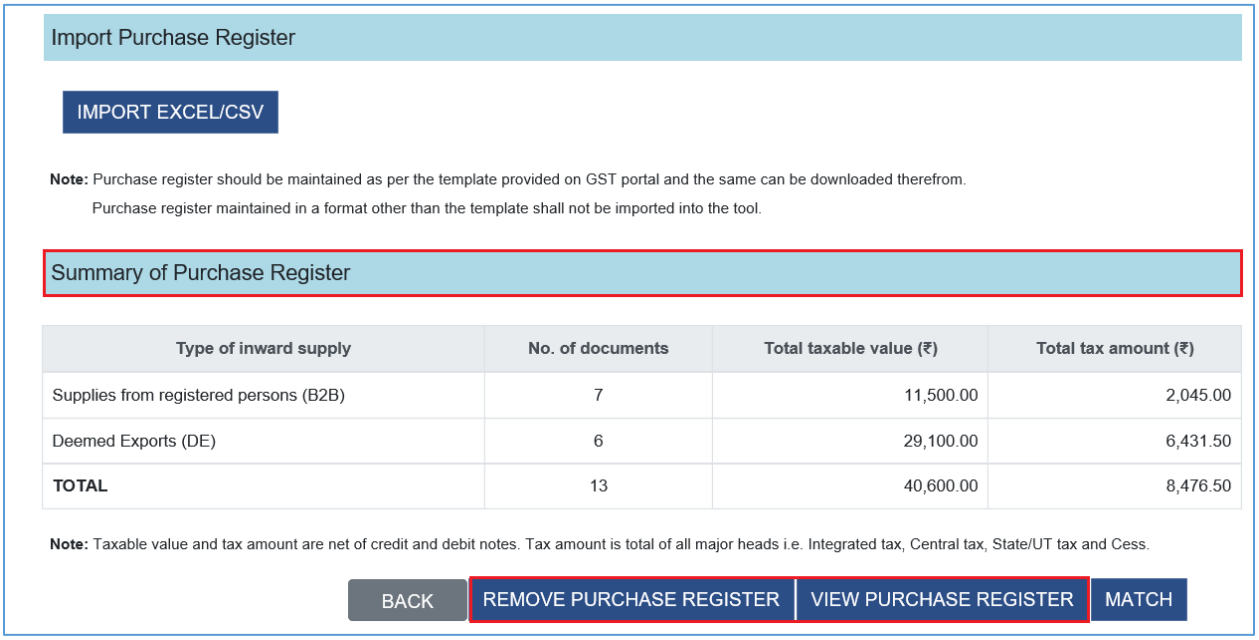
b. By default, the error file gets downloaded in the Downloads folder of your machine. Open the file to check the error. The errors are displayed under the **Offline tool validation error** column in the following format of an excel.

Note: In case, at the time of processing of the records from excel or csv, some records have errors and could not be successfully processed, such types of errors are listed along with the details in the error file. **Examples of type of errors:**

- Selected profile is Non-SEZ, Inward supply type cannot be SEZWP;
- At least one document date should be within selected tax period.

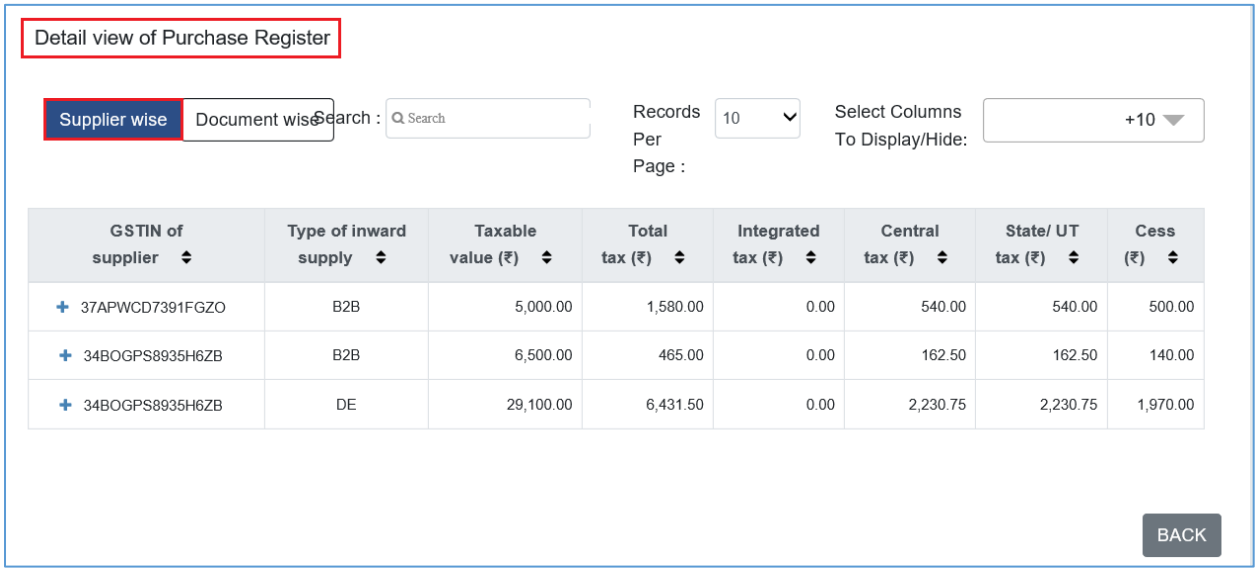


2. Fix the errors displayed in the excel and click **IMPORT EXCEL/CSV** again to import the excel in the Matching tool**.** On successful import of the file, the **Summary of Purchase Register** is displayed.



Note:

- **REMOVE PURCHASE REGISTER**: You can click **REMOVE PURCHASE REGISTER** to remove the imported purchase register.
- **VIEW PURCHASE REGISTER**: You can click **VIEW PURCHASE REGISTER** to view purchase register details. Detail view of purchase register is displayed. Click the **Supplier wise** tab to view purchase register records on the basis of suppliers. Click the **Document wise** tab to view purchase register records on the basis of documents.

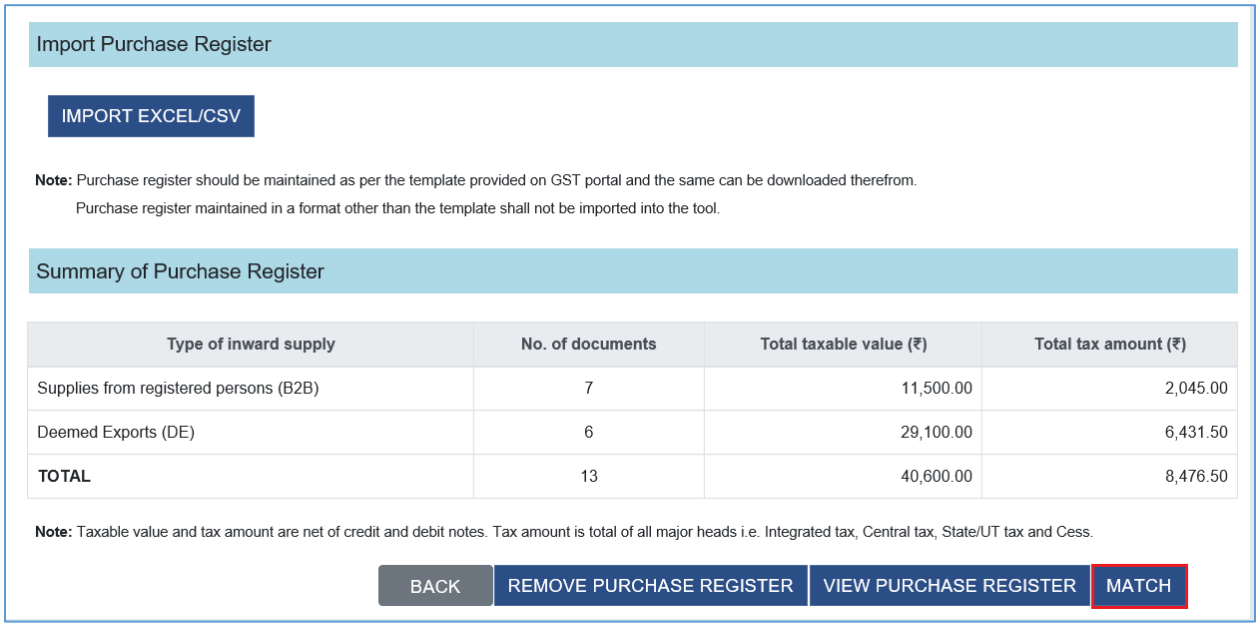


The sorting and filter buttons are available along with each column header to sort and filter table data. Use the buttons to display records in ascending or descending order or filter details in a column.

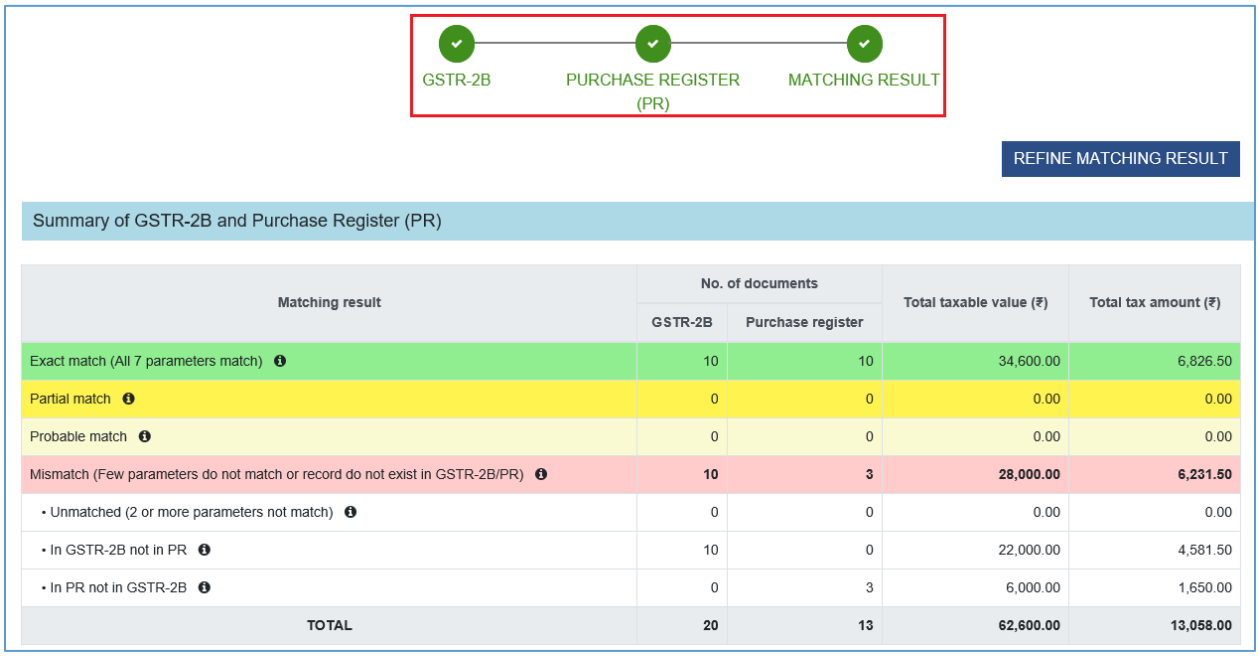
Go Back to the Main Menu

F.8. Matching Results

1. To match results of Form GSTR-2B details with the purchase register, click the **MATCH** button.



2. The summary and details of the match result is displayed in different sections.
   Note: Once the matching results are generated and displayed, all the three buttons for **GSTR-2B, PURCHASE REGISTER (PR)**, and **MATCHING RESULT** turn green with check marks.



Matching result	No. of documents		Total taxable value (₹)	Total tax amount (₹)
	GSTR-2B	Purchase register		
Exact match (All 7 parameters match)	10	10	34,600.00	6,826.50
Partial match	0	0	0.00	0.00
Probable match	0	0	0.00	0.00
Mismatch (Few parameters do not match or record do not exist in GSTR-2B/PR)	**10**	**3**	**28,000.00**	**6,231.50**
• Unmatched (2 or more parameters not match)	0	0	0.00	0.00
• In GSTR-2B not in PR	10	0	22,000.00	4,581.50
• In PR not in GSTR-2B	0	3	6,000.00	1,650.00
TOTAL	**20**	**13**	**62,600.00**	**13,058.00**

F.8.1. Summary of GSTR-2B and Purchase Register (PR)

The **Summary of GSTR-2B and Purchase Register (PR)** section displays the consolidated summary of the matching result, bifurcated into different buckets. The bifurcation is done based on the matching done by the tool, on records available across tables in Form GSTR-2B, with purchase register, imported into the matching tool.

Note: **Summary of GSTR-2B and Purchase Register (PR)** section displays details under the following columns:

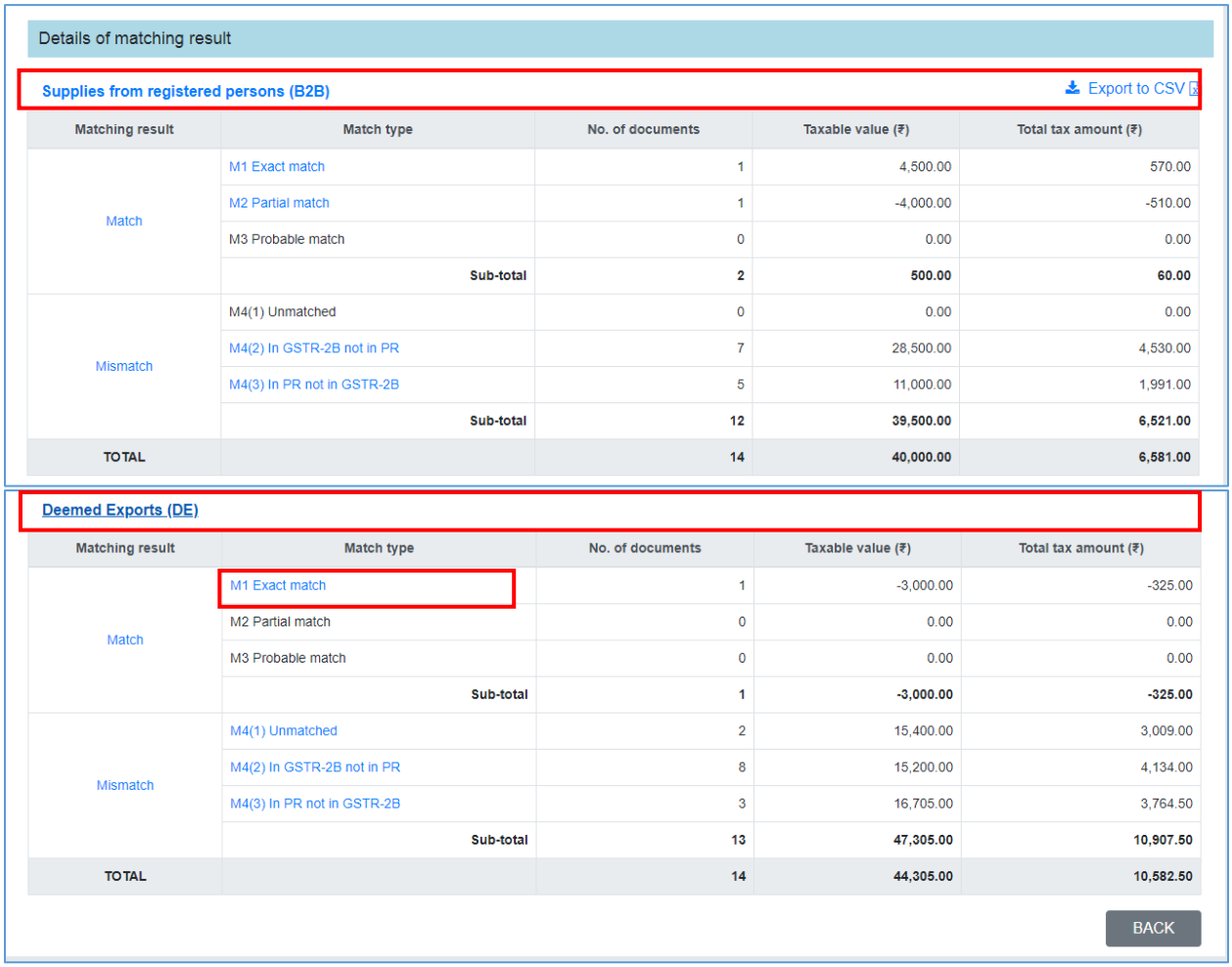
- **Matching results**: This column displays the matching results categorized in the following:
  - **Exact Match**
  - **Partial Match**
  - **Probable Match**
  - **Mismatch**
    - **Unmatched (2 or more parameters not match)**
    - **In GSTR-2B not in PR**
    - **In PR not in GSTR-2B**
- **No. of documents:** This column displays the total number of documents that matched and mismatched in **Form GSTR-2B** and **Purchase Register**.
- **Total taxable value**: This column displays the total value on which the tax is applicable.
- **Total tax amount:** This column displays the total tax amount applied.

F.8.2. Details of Matching Results

Below the summary, details of the matching result are displayed as per the matches made, basis the profile of the taxpayer:

- **Non-SEZ Taxpayer:**
  - Supplies from registered person (B2B)
  - Deemed exports (DE)
- **SEZ Taxpayer:**
  - SEZ supplies with payment (SEZWP)
  - SEZ supplies without payment (SEZWOP)

Note: You can download the details of matching results in CSV/ Excel format using **Export to CSV** option.



Details of matching result

Supplies from registered persons (B2B) — Export to CSV

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1 Exact match	1	4,500.00	570.00
	M2 Partial match	1	-4,000.00	-510.00
	M3 Probable match	0	0.00	0.00
	Sub-total	**2**	**500.00**	**60.00**
Mismatch	M4(1) Unmatched	0	0.00	0.00
	M4(2) In GSTR-2B not in PR	7	28,500.00	4,530.00
	M4(3) In PR not in GSTR-2B	5	11,000.00	1,991.00
	Sub-total	**12**	**39,500.00**	**6,521.00**
TOTAL		**14**	**40,000.00**	**6,581.00**

Deemed Exports (DE)

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1 Exact match	1	-3,000.00	-325.00
	M2 Partial match	0	0.00	0.00
	M3 Probable match	0	0.00	0.00
	Sub-total	**1**	**-3,000.00**	**-325.00**
Mismatch	M4(1) Unmatched	2	15,400.00	3,009.00
	M4(2) In GSTR-2B not in PR	8	15,200.00	4,134.00
	M4(3) In PR not in GSTR-2B	3	16,705.00	3,764.50
	Sub-total	**13**	**47,305.00**	**10,907.50**
TOTAL		**14**	**44,305.00**	**10,582.50**

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Note: **Details of Matching Results** section displays details under the following columns:

Matching Result	Match Type	No. of documents	Taxable value	Total Tax amount

Match: shows matching of details as available in GSTR-2B and Purchase Register	**Exact Match**: (All 7 parameters match): where all the parameters match in records of both Form GSTR-2B and purchase register	Displays the number of documents matched or mismatched.	Displays the taxable value on match or mismatch of respective tables.	Displays the total tax calculated on the basis of match and mismatch results
	Partial Match: Records that have matched partially			
	Probable Match: Mismatch in between GSTIN and Document type of details in Form GSTR-2B and purchase register and complete match in all other parameters			
Mismatch: shows mismatch of details as available in GSTR-2B and Purchase Register	**Unmatched**: Two or more parameters do not match			
	In GSTR-2B but not in PR <Only in GSTR-2B summary>: The records that are present in GSTR-2B but not available in the purchase register.			
	In PR but not in GSTR-2B <Only in PR summary>: The records that are present in the purchase register but not available in GSTR-2B.			

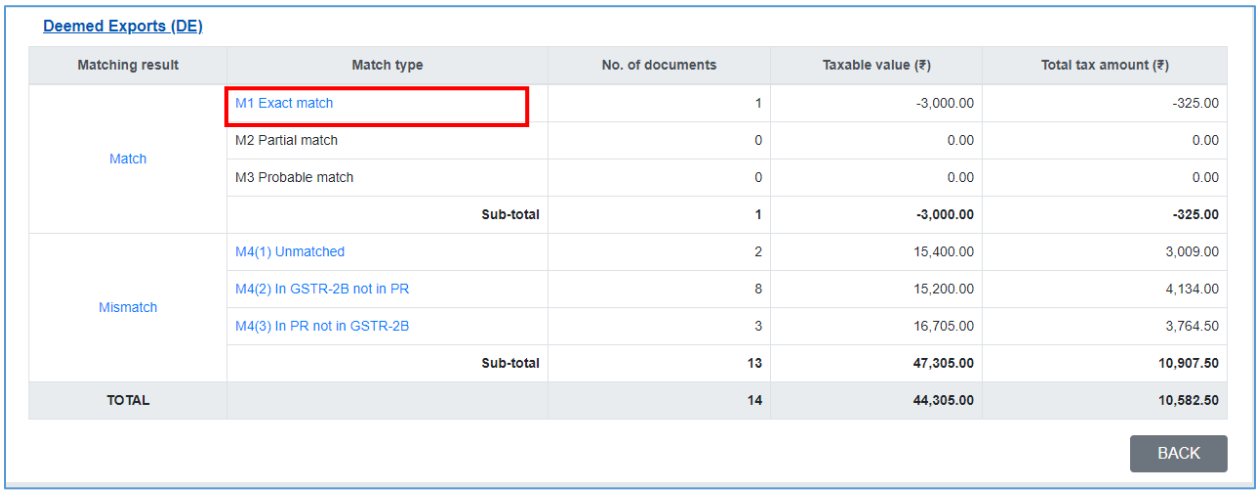
Note: Depending on the match parameters the nomenclature of match and mismatch result is displayed in the Matching tool. The nomenclature M1-M4 indicates the following:

- M1(1) Exact match
- M1(2) Match with tolerance on tax amount(s)
- M1(3) Match with approximation on document number
- M2(1) Partial match
- M2(2) Partial match with tolerance on tax amount(s)
- M2(3) Partial match with approximation on document number

- M3(1) Probable match
- M3(2) Probable match with tolerance on tax amount(s)
- M3(3) Probable match with approximation on document number
- M4(1) Unmatched
- M4(2) In GSTR-2B not in PR
- M4(3) In PR not in GSTR-2B

Note: To view matching categories and parameters, please refer FAQ of Matching Results section.

4. To view the details of matching results, click the text that appears in blue, such **as M1 Exact Match**.
   Note: You can also click any of the blue text link to open the match and mismatch result details.



Deemed Exports (DE)

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1 Exact match	1	-3,000.00	-325.00
	M2 Partial match	0	0.00	0.00
	M3 Probable match	0	0.00	0.00
	Sub-total	**1**	**-3,000.00**	**-325.00**
Mismatch	M4(1) Unmatched	2	15,400.00	3,009.00
	M4(2) In GSTR-2B not in PR	8	15,200.00	4,134.00
	M4(3) In PR not in GSTR-2B	3	16,705.00	3,764.50
	Sub-total	**13**	**47,305.00**	**10,907.50**
TOTAL		**14**	**44,305.00**	**10,582.50**

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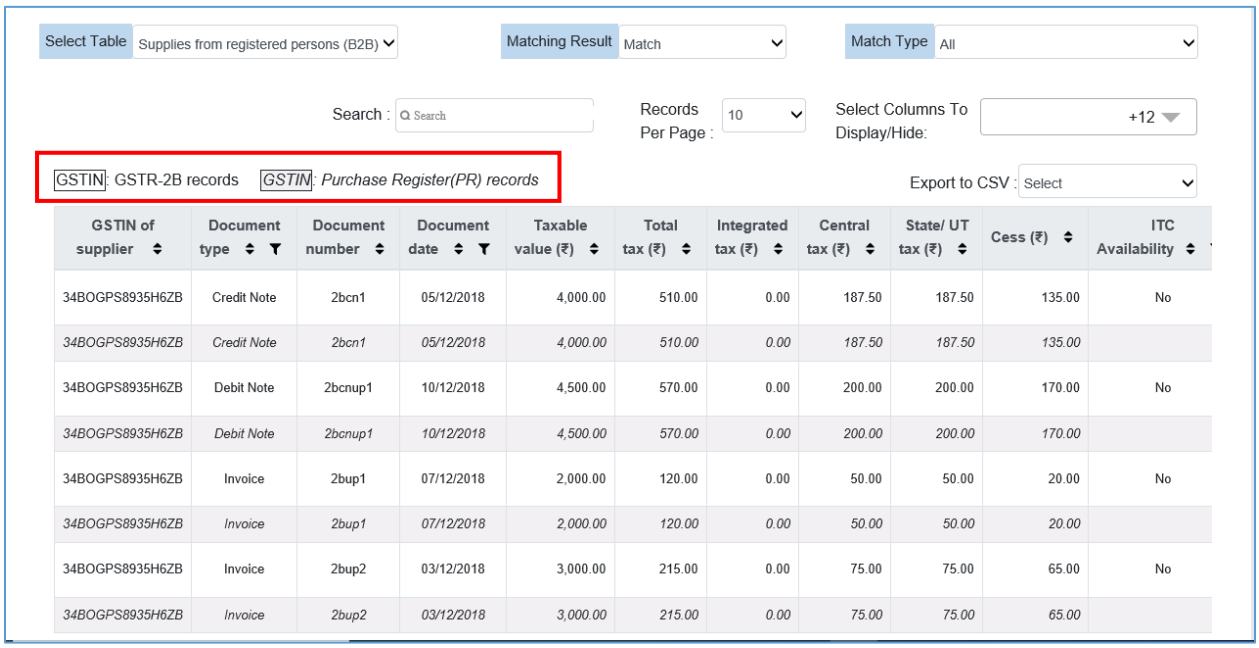
5. Once you click the hyperlink, the following screen is displayed. In the records displayed, data in **non-italics** format is from the **GSTR-2B**, and the data in **Italics** format is from the **Purchase Register**.



GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	ITC Availability
34BOGPS8935H6ZB	Credit Note	2bcn1	05/12/2018	4,000.00	510.00	0.00	187.50	187.50	135.00	No
34BOGPS8935H6ZB	*Credit Note*	*2bcn1*	*05/12/2018*	*4,000.00*	*510.00*	*0.00*	*187.50*	*187.50*	*135.00*	
34BOGPS8935H6ZB	Debit Note	2bcnup1	10/12/2018	4,500.00	570.00	0.00	200.00	200.00	170.00	No
34BOGPS8935H6ZB	*Debit Note*	*2bcnup1*	*10/12/2018*	*4,500.00*	*570.00*	*0.00*	*200.00*	*200.00*	*170.00*	
34BOGPS8935H6ZB	Invoice	2bup1	07/12/2018	2,000.00	120.00	0.00	50.00	50.00	20.00	No
34BOGPS8935H6ZB	*Invoice*	*2bup1*	*07/12/2018*	*2,000.00*	*120.00*	*0.00*	*50.00*	*50.00*	*20.00*	
34BOGPS8935H6ZB	Invoice	2bup2	03/12/2018	3,000.00	215.00	0.00	75.00	75.00	65.00	No
34BOGPS8935H6ZB	*Invoice*	*2bup2*	*03/12/2018*	*3,000.00*	*215.00*	*0.00*	*75.00*	*75.00*	*65.00*	

Note:

- **Select Table:** You can view different tables on which matching has been done, by selecting the relevant table.
- **Matching Result:** You can view matching result based on match and/or mismatch category.
- **Match Type:** You can view matching result based on different bucket like Exact match, Partial match etc.
- **Search:** You can use this option to search, for a text/value, amount, the details of the respective table. Only the matching/relevant record will be shown as output.
- **Records Per Page**: You can use this option to select number of records that can be displayed on one screen.
- **Select Columns to Display/Hide**: You can use this option to select the columns to be displayed/hidden.
- **Export to CSV:** The detailed matching result can be downloaded in CSV format in the following three ways:
    - **Details of Matching result:** To download the details of the matching result in CSV format.
    - **Details of purchase register:** To download the details of records 'In PR not in GSTR-2B' and 'In GSTR-2B not in PR', so the same can be used in the next periods in purchase register.

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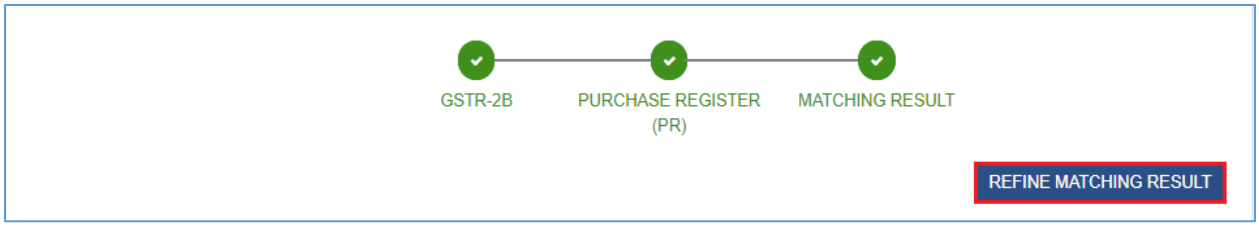
F.8.3. Refine Matching Results

The **REFINE MATCHING RESULT** option enables you to refine the matching results by altering the tolerance value for Integrated tax, Central tax, State/UT tax or Cess.

1. To refine matching results, click the **REFINE MATCHING RESULTS** button on the match result page.



2. The **REFINE MATCHING RESULT** window is displayed. Click **select** to set tolerance value for individual tax amount.

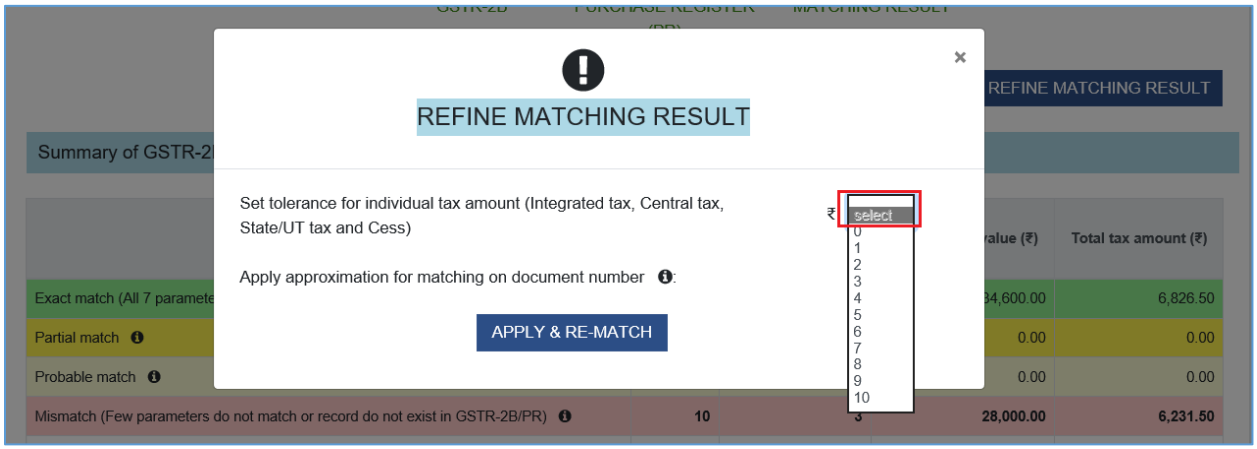
   Note: The tolerance will be available as a drop down from 0 to 10. These values will be applied as +/- from the base value of individual tax amount(s), in which values are present. The total tax amount will be sum of individual tax amount(s).
   For Example: A document has:
   - CGST – INR 50
   - SGST – INR 50
   - Cess – INR 20

   If the taxpayer has applied tolerance of INR 1, the INR 1 will be added/deducted under each such head. The matching results will be refined as matched if:
   - CGST is in range of INR 49-51
   - SGST is in range of INR 49-51
   - Cess is in range of INR 19-21
   - The total tax column will be the sum of individual tax heads, so the same will be in range of INR 117-123.

   For Example: A document has:
   - IGST – INR 50
   - Cess – INR 20

   If the taxpayer has applied tolerance of INR 1, the INR 1 will be added/deducted under each such head. The matching results will be refined as matched if:
   - IGST is in range of INR 49-51
   - Cess is in range of INR 19-21

- The total tax column will be the sum of individual tax heads, so the same will be in range of INR 68-72.



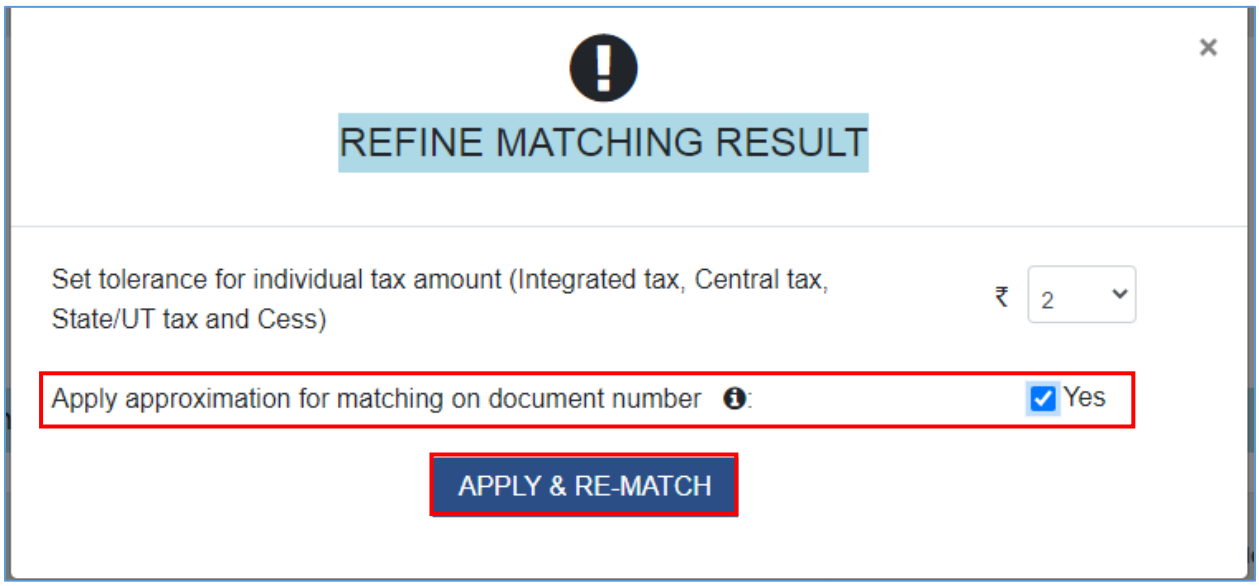
3. Select the **Yes** option to apply approximation for matching on document number, and then click the **APPLY & RE-MATCH** button to display the results.

   Note: When you check the option of applying Approximation logic on document number, the system applies approximation logic and the matching results get updated. The details may move among buckets that are: Exact, Partial and Probable Match.

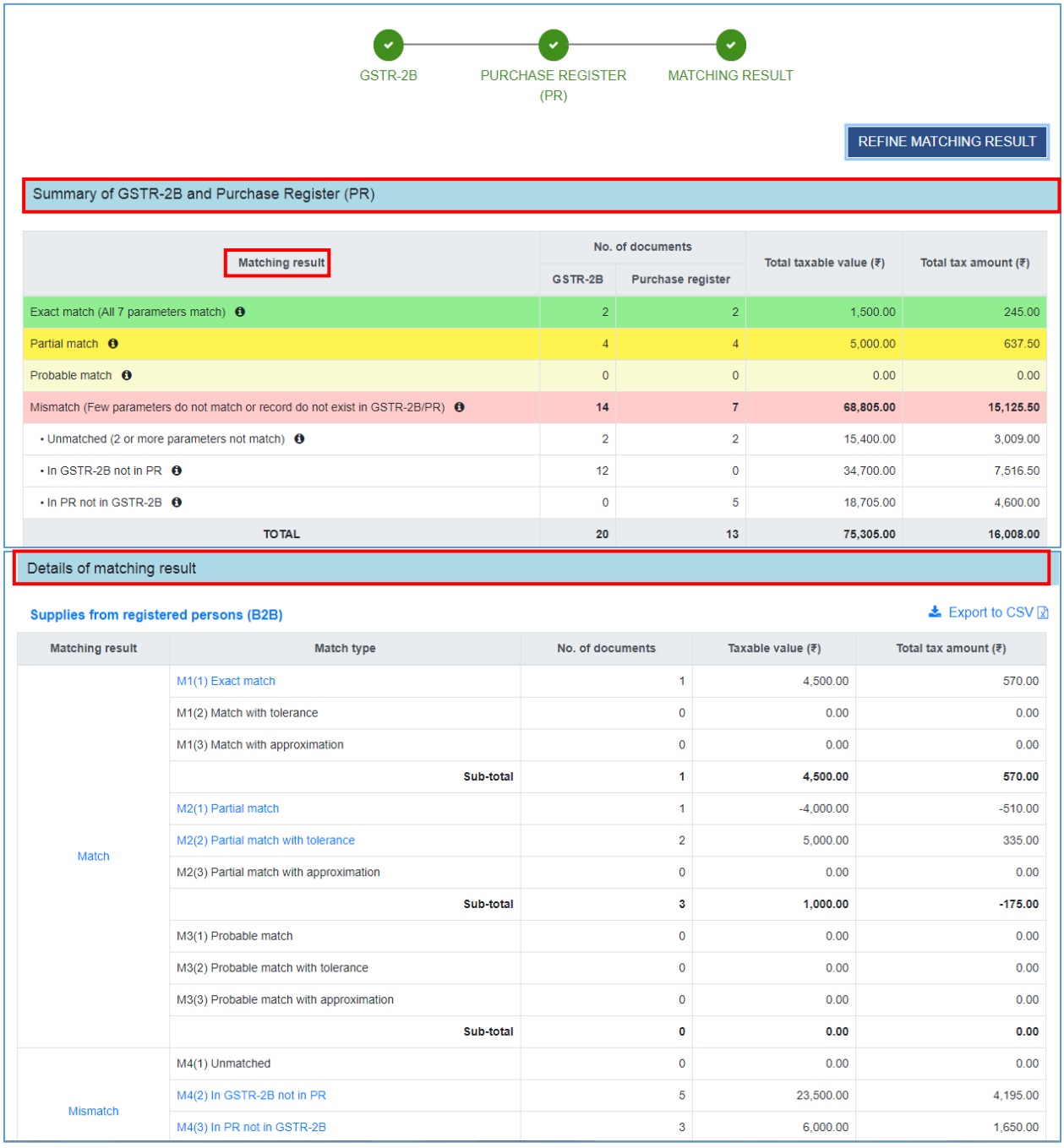
   To apply approximation on document number, enable the checkbox for 'Yes' and matching would be done by applying approximation on document number only. Approximation logic will check the document number as if:

   - Special characters are not present (‘/’ or ‘- ‘); or
   - Prefix or suffix as ‘zero’ are not present.

   Note: Tolerance and approximation can be applied simultaneously, or can be applied individually as well.



4. The matching results with tolerance and approximation selected are displayed in the summary and details section.


GSTR-2B
PURCHASE REGISTER (PR)
MATCHING RESULT
REFINE MATCHING RESULT
Summary of GSTR-2B and Purchase Register (PR)
Matching result
No. of documents
GSTR-2B
Purchase register
Total taxable value (₹)
Total tax amount (₹)
Exact match (All 7 parameters match) 2 2 1,500.00 245.00
Partial match 4 4 5,000.00 637.50
Probable match 0 0 0.00 0.00
Mismatch (Few parameters do not match or record do not exist in GSTR-2B/PR) 14 7 68,805.00 15,125.50
• Unmatched (2 or more parameters not match) 2 2 15,400.00 3,009.00
• In GSTR-2B not in PR 12 0 34,700.00 7,516.50
• In PR not in GSTR-2B 0 5 18,705.00 4,600.00
TOTAL 20 13 75,305.00 16,008.00
Details of matching result
Supplies from registered persons (B2B)
Export to CSV
Matching result
Match type
No. of documents
Taxable value (₹)
Total tax amount (₹)
Match
M1(1) Exact match 1 4,500.00 570.00
M1(2) Match with tolerance 0 0.00 0.00
M1(3) Match with approximation 0 0.00 0.00
Sub-total 1 4,500.00 570.00
M2(1) Partial match 1 -4,000.00 -510.00
M2(2) Partial match with tolerance 2 5,000.00 335.00
M2(3) Partial match with approximation 0 0.00 0.00
Sub-total 3 1,000.00 -175.00
M3(1) Probable match 0 0.00 0.00
M3(2) Probable match with tolerance 0 0.00 0.00
M3(3) Probable match with approximation 0 0.00 0.00
Sub-total 0 0.00 0.00
Mismatch
M4(1) Unmatched 0 0.00 0.00
M4(2) In GSTR-2B not in PR 5 23,500.00 4,195.00
M4(3) In PR not in GSTR-2B 3 6,000.00 1,650.00

	Sub-total	**8**	**29,500.00**	**5,845.00**
TOTAL		**12**	**35,000.00**	**6,240.00**

Deemed Exports (DE)

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1(1) Exact match	1	-3,000.00	-325.00
	M1(2) Match with tolerance	0	0.00	0.00
	M1(3) Match with approximation	0	0.00	0.00
	Sub-total	**1**	**-3,000.00**	**-325.00**
	M2(1) Partial match	0	0.00	0.00
	M2(2) Partial match with tolerance	1	4,000.00	812.50
	M2(3) Partial match with approximation	0	0.00	0.00
	Sub-total	**1**	**4,000.00**	**812.50**
	M3(1) Probable match	0	0.00	0.00
	M3(2) Probable match with tolerance	0	0.00	0.00
	M3(3) Probable match with approximation	0	0.00	0.00
	Sub-total	**0**	**0.00**	**0.00**
Mismatch	M4(1) Unmatched	2	15,400.00	3,009.00
	M4(2) In GSTR-2B not in PR	7	11,200.00	3,321.50
	M4(3) In PR not in GSTR-2B	2	12,705.00	2,950.00
	Sub-total	**11**	**39,305.00**	**9,280.50**
TOTAL		**13**	**40,305.00**	**9,768.00**

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