

Manual > Comparison of Liability Declared and ITC Claimed

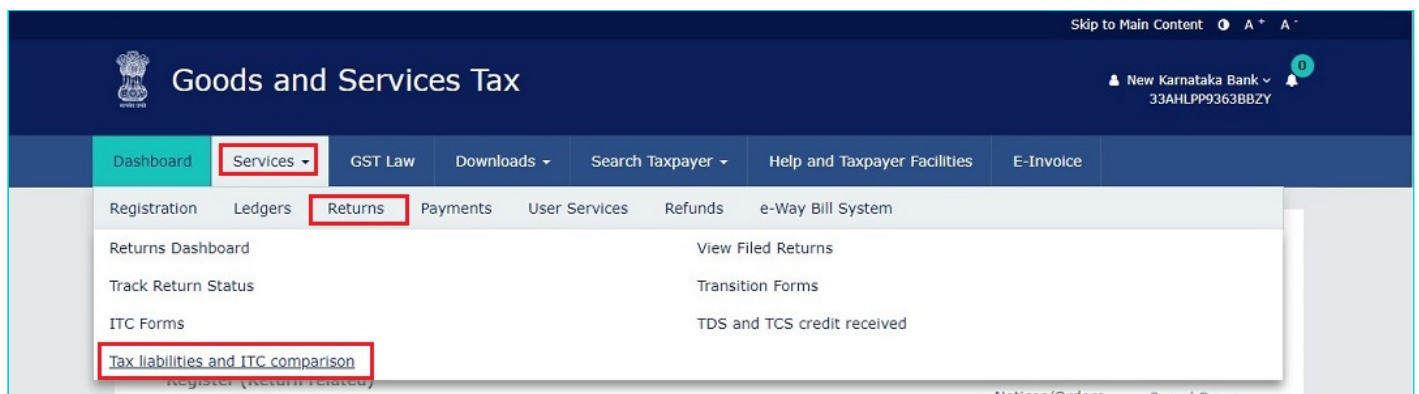
How can I compare liability declared in Form GSTR-3B and Form GSTR-1 with ITC claimed in Form GSTR-3B and as accrued in Form GSTR-2A/GSTR-2B?

The tax liability and ITC statement is a comparison report which is made available to the taxpayers for each financial year and tax period wise. It is based on liability declared in Form GSTR-1 and Form GSTR-3B, ITC claimed as per Form GSTR-3B and accrued as per Form GSTR-2A/GSTR-2B.

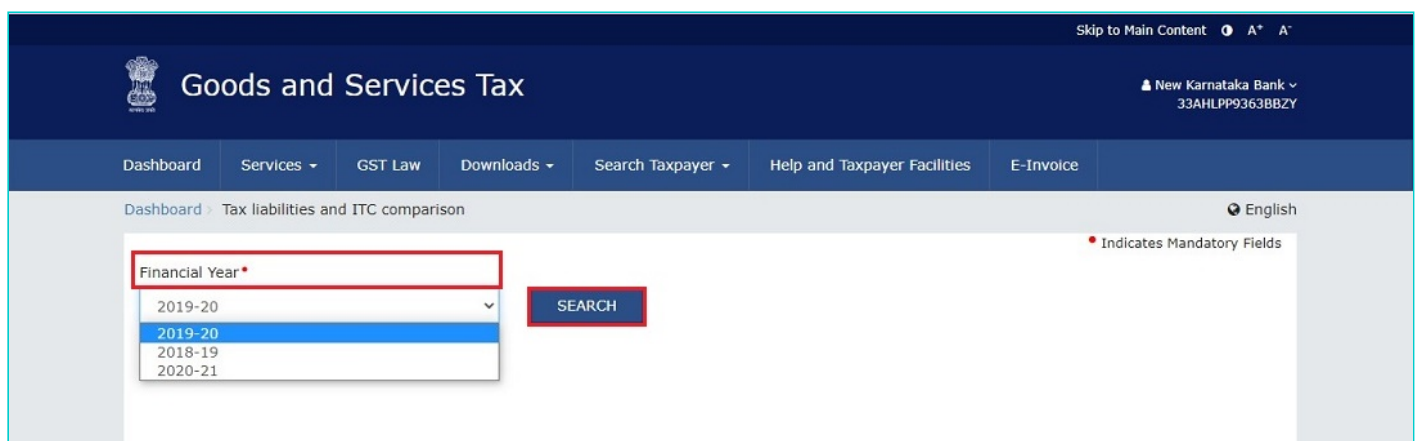
Note: Once the values are taken from Form GSTR-2B, the values from Form GSTR-2A will not be taken.

To access the Tax liabilities and ITC comparison reports, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Returns > Tax Liabilities and ITC comparison** option.



2. The Tax liabilities and comparison page is displayed. From the **Financial Year** drop-down list select the year for which you want to view the comparison reports and click the **SEARCH** button.



3. The **Credit and Liability Statement** page is displayed.

GSTIN - 33AHLPP9363BBZY
FY - 2020-21Legal Name - New Karnataka Bank Ltd
Report last updated on - 29/08/2020 06:47 PM

Trade Name - GSTN

Amounts in (₹)

Tax liability and ITC statement (Summary) [?](#)

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B [As per report no. 1 & 3]		ITC claimed in GSTR-3B and accrued as per GSTR-2A/2B [As per report no. 4 & 5]	
	As per GSTR-1	As per GSTR-3B	As per GSTR-3B	As per GSTR-2A/2B
Apr-20	13,793.59	13,818.00	16,000.00	0.00
May-20	1,277.92	1,277.92	2,198.00	0.00
Jun-20	1.65	1.65	1,800.00	19,431.00
Jul-20	0.00	0.00	0.00	2,730.70
Aug-20				
Sep-20				
Oct-20				
Nov-20				
Dec-20				
Jan-21				
Feb-21				
Mar-21				
Total	15,073.16	15,097.57	19,998.00	22,161.70

[DOWNLOAD \(CSV\)](#)1. Tax liability other than export / reverse charge [?](#)

+

2. Tax liability due to reverse charge [?](#)

+

3. Tax liability due to export and SEZ supplies [?](#)

+

4. Input tax credit claimed and due (Other than import of goods) [?](#)

+

5. Input tax credit claimed and due (Import of goods) [?](#)

+

[BACK](#)[DOWNLOAD COMPARISON REPORTS \(EXCEL\)](#)

Note: The 'Download Comparison reports (Excel)' feature will work on the browsers of Google Chrome 49+, Firefox 45+ and Internet Explorer Edge version. It will not work on browser of Internet Explorer version 11 and below.



4. On the **Credit and Liability Statement** page, the Taxpayer information, Tax liability and ITC statement summary and links to five other reports are displayed.

1. [Tax Liability and Input Tax Credit \(ITC\) Statement \(Summary\)](#)

2. [Tax Liability other than export/ reverse charge](#) (Report 1)
3. [Tax Liability due to reverse charge](#) (Report 2)
4. [Tax Liability due to Export and SEZ supplies](#) (Report 3)
5. [Input tax credit claimed and due \(Other than import of goods\)](#) (Report 4)
6. [Input tax credit claimed and due \(Import of goods\)](#) (Report 5)

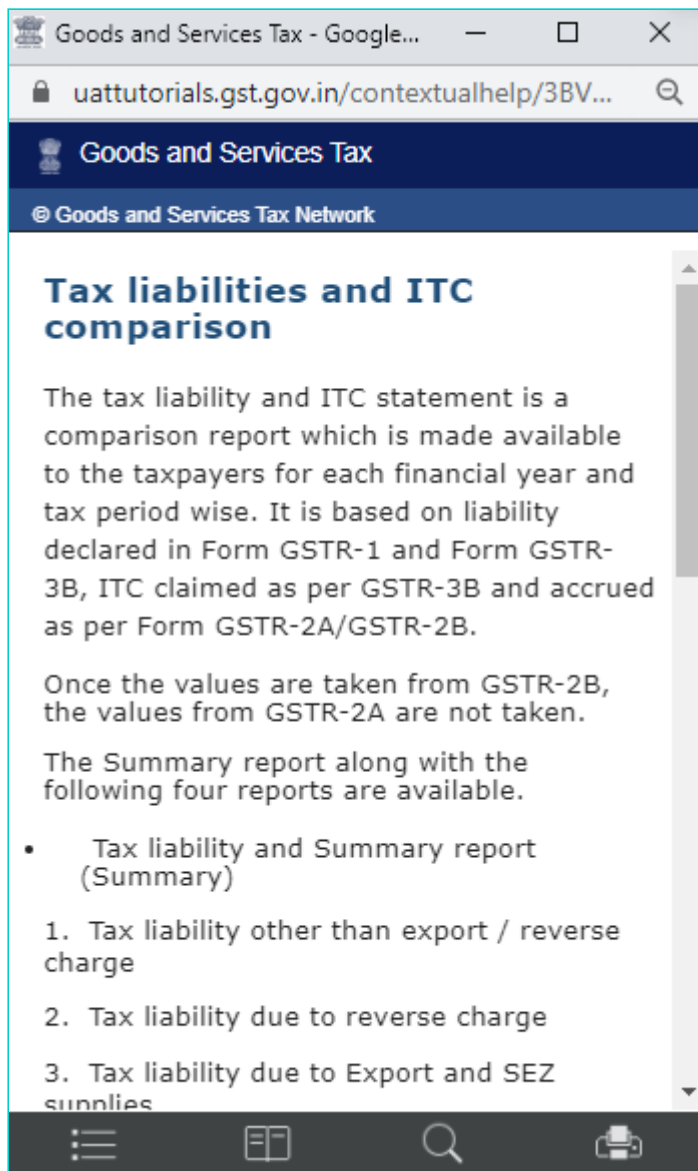
Note: In case you have declared less liability in Form GSTR-3B than what is reported in Form GSTR-1, then the corresponding values are highlighted in red (Report 1, 2 & 3). In similar manner, in case you have claimed more ITC than what accrued as per Form GSTR-2A/2B, then the corresponding values are highlighted in red (Report 4 & 5).

Note:

- Click the **DOWNLOAD CSV** button available under each report to download individual report in a CSV format.
- Click the **+** icon against link of reports to expand the report details.
- Click the **DOWNLOAD COMPARISON REPORTS (EXCEL)** to download complete comparison reports. The comparison report is displayed in the following format in an excel. Different reports are available in separate sheets.

Goods and Services Tax - Tax liabilities and ITC Comparison						
GSTIN: 33AHLPP9363BBZY		Legal name: New Karnataka Bank Ltd			Trade name: GSTN	
Report generated at: 29/08/2020 06:47 PM		Financial Year: 2020-21				
Tax liability and ITC statement (Summary)						
Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B [As per report no. 1 & 3]			ITC claimed in GSTR-3B and accrued as per GSTR-2A/2B [As per report no. 4 & 5]		
	As per GSTR-1	As per GSTR-3B		As per GSTR-3B	As per GSTR-2A/2B	
Apr-20	13,793.59	13,818.00		16,000.00		0.00
May-20	1,277.92	1,277.92		2,198.00		0.00
Jun-20	1.65	1.65		1,800.00		19,431.00
Jul-20	0.00	0.00		0.00		2,730.70
Aug-20						
Sep-20						
Oct-20						
Nov-20						
Dec-20						
Jan-21						
Feb-21						
Mar-21						
Total	15,073.16	15,097.57		19,998.00		22,161.70

- Click the **HELP** button to get the help related to this page.



4.1 The Tax liability and ITC Statement (Summary)

4.1.1 The screenshot below displays the Tax liability and ITC statement summary. This summary contains the:

- Sum of Tax liability declared as per GSTR-1 [**As per report no. 1** (Tax liability other than export / reverse charge) & **3** (Tax liability due to Export and SEZ supplies)]
- Sum of Tax liability declared as per **GSTR-3B** [**As per report no. 1** (Tax liability other than export / reverse charge) & **3** (Tax liability due to Export and SEZ supplies)]
- Sum of ITC claimed as per GSTR-3B [**As per report no. 4** (Input tax credit claimed and due (Other than import of goods)) and **5*** (Input tax credit claimed and due (Import of goods))]
- Sum of ITC auto drafted as per GSTR-2A/ 2B [**As per report no. 4** (Input tax credit claimed and due (Other than import of goods)) and **5*** (Input tax credit claimed and due (Import of goods))]

Note: *Report 5 (Input tax credit claimed and due (Import of goods)) is applicable from return period July 2020 onwards.

Tax liability and ITC statement (Summary) ?

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B [As per report no. 1 & 3]		ITC claimed in GSTR-3B and accrued as per GSTR-2A/2B [As per report no. 4 & 5]	
	As per GSTR-1	As per GSTR-3B	As per GSTR-3B	As per GSTR-2A/2B
Apr-20	13,793.59	13,818.00	16,000.00	0.00
May-20	1,277.92	1,277.92	2,198.00	0.00
Jun-20	1.65	1.65	1,800.00	19,431.00
Jul-20	0.00	0.00	0.00	2,730.70
Aug-20				
Sep-20				
Oct-20				
Nov-20				
Dec-20				
Jan-21				
Feb-21				
Mar-21				
Total	15,073.16	15,097.57	19,998.00	22,161.70

DOWNLOAD (CSV)

4.1.2 Click the **DOWNLOAD (CSV)** button to download the tax liability and ITC statement summary in a CSV format.

The screenshot shows the GSTN portal interface. At the top right, there is a red button labeled "DOWNLOAD (CSV)". Below this, there is a list of five categories, each with a plus sign on the right:

1. Tax liability other than export / reverse charge ?
2. Tax liability due to reverse charge ?
3. Tax liability due to export and SEZ supplies ?
4. Input tax credit claimed and due (Other than import of goods) ?
5. Input tax credit claimed and due (Import of goods) ?

At the bottom of the page, there are two buttons: "BACK" and "DOWNLOAD COMPARISON REPORTS (EXCEL)". A note below these buttons states: "Note: The 'Download Comparison reports (Excel)' feature will work on the browsers of Google Chrome 49+, Firefox 45+ and Internet Explorer Edge version. It will not work on browser of Internet Explorer version 11 and below." The footer contains copyright information: "© 2018-19 Goods and Services Tax Network", "Site Last Updated on 15-09-2020", and "Designed & Developed by GSTN". A "Top" button is also visible. At the bottom left, a file download notification shows "2020-21_33AHLP...csv" with a red box around it.

4.1.3 The file download is displayed at the bottom of the page. Click and open the excel file. The **Tax liability and ITC statement summary** is displayed in the following format.

Tax Period	Tax liability as per GSTR-1 and as per GSTR-1	ITC claimed in GSTR-3B and accrued as per GSTR-2A/2B	As per GSTR-1	As per GSTR-3B	As per GSTR-3B	As per GSTR-2A/2B
Apr-20	13,793.59	13,818.00	16,000.00	0		
May-20	1,277.92	1,277.92	2,198.00	0		
Jun-20	1.65	1.65	1,800.00	19,431.00		
Jul-20	0	0	0	2,730.70		
Aug-20						
Sep-20						
Oct-20						
Nov-20						
Dec-20						
Jan-21						
Feb-21						
Mar-21						
Total	15,073.16	15,097.57	19,998.00	22,161.70		

[Go Back to the Main Menu](#)

4.2 Tax Liability other than export/ reverse charge (Report 1)

4.2.1 The screenshot below displays the **Tax Liability other than export/ reverse charge** report. This report contains the details and difference of Tax liability declared in Form GSTR-3B during the month [as per [table 3.1\(a\)](#)] and Tax declared in Form GSTR-1 (other than reverse charge supply) during the month [[as per table 4A, 4C, 5, 6C, 7, 9A, 9B, 9C, 10, 11](#)] under different tax heads of Integrated tax (IGST), Central tax (CGST), State/Union Territory tax (SGST/UTGST) and Cess (Cess).

Note:

- The table 3.1(a) – Outward taxable supplies (other than zero rated, nil rated and exempted) of Form GSTR-3B is considered for the comparison of liabilities.
- The following tables of Form GSTR-1 have been considered for computing the liabilities:
 - **Table 4A** – Supplies other than those attracting reverse charge and supplies made through e-commerce operator
 - **Table 5** - Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh
 - **Table 6C** – Deemed exports
 - **Table 7** - Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5
 - **Table 9** - Amendments to taxable outward supply details furnished in statements for earlier tax periods in Table 4A, 4C, 5 and 6C (including debit notes, credit notes issued during current period and amendments thereof)
 - **Table 10** - Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7
 - **Table 11** - Advances received/Advances adjusted in the current tax period/ Amendments of information furnished in earlier tax period

1. Tax liability other than export / reverse charge ?

Tax Period	Tax liability declared in GSTR-3B during the month [as per table 3.1(a)]				Tax liability declared in GSTR-1 (other than reverse charge supply) during the month [as per table 4A, 4C, 5, 6C, 7, 9A, 9B, 9C, 10, 11]				Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-1)			
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
Apr-20	2,200.00	0.00	0.00	5,678.00	2,178.35	0.00	0.00	5,678.00	21.65	0.00	0.00	0.00
May-20	1,277.92	0.00	0.00	0.00	1,277.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun-20	0.75	0.00	0.00	0.50	0.75	0.00	0.00	0.50	0.00	0.00	0.00	0.00
Jul-20												
Aug-20												
Sep-20												
Oct-20												
Nov-20												
Dec-20												
Jan-21												
Feb-21												
Mar-21												
Total	3,478.67	0.00	0.00	5,678.50	3,457.02	0.00	0.00	5,678.50	21.65	0.00	0.00	0.00

DOWNLOAD (CSV)

Note:

- In case of amendments, only differential amount (Amended – Original) is considered.
- In case of debit/credit notes, only net amount is considered (Debit notes – credit notes).

4.2.2 Click the **DOWNLOAD (CSV)** button to download the tax liability other than export/ reverse charge in a CSV format. The file downloaded is displayed at the bottom of the page. Click and open the CSV file.

The screenshot shows a user interface with a list of sections on the left and a downloaded file at the bottom. The sections are:

- 2. Tax liability due to reverse charge ?
- 3. Tax liability due to export and SEZ supplies ?
- 4. Input tax credit claimed and due (Other than import of goods) ?
- 5. Input tax credit claimed and due (Import of goods) ?

At the bottom, a file named "2020-21_33AHLPP...csv" is shown in a download notification, which is highlighted with a red box. A "Show all" button is also visible.

4.2.3 The **Tax liability other than export/ reverse charge** report is displayed in the following format.

8 Tax Period	Tax liability declared in GSTR-3B during the month			Tax liability declared in GSTR-1 (other than export / reverse charge)			Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-1)			Cumulative Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-1)						
	IGST	CGST	SGST/UTG/CESS	IGST	CGST	SGST/UTG/CESS	IGST	CGST	SGST/UTG/CESS	IGST	CGST	SGST/UTG/CESS				
10 Apr-20	2,200.00	0	0	5,678.00	2,178.35	0	0	5,678.00	21.65	0	0	0	21.65	0	0	0
11 May-20	1,277.92	0	0	0	1,277.92	0	0	0	0	0	0	0	21.65	0	0	0
12 Jun-20	0.75	0	0	0.5	0.75	0	0	0.5	0	0	0	0	21.65	0	0	0
13 Jul-20																
14 Aug-20																
15 Sep-20																
16 Oct-20																
17 Nov-20																
18 Dec-20																
19 Jan-21																
20 Feb-21																
21 Mar-21																
22 Total	3,478.67	0	0	5,678.50	3,457.02	0	0	5,678.50	21.65	0	0	0	21.65	0	0	0

[Go Back to the Main Menu](#)

4.3 Tax Liability due to Reverse Charge (Report 2)

4.3.1 The screenshot bellow displays the **Tax Liability due to reverse charge** report. This report contains the details and difference of Tax liability declared in Form GSTR-3B during the month [as per [table 3.1\(d\)](#)] and Amount auto-drafted in PART-A of [GSTR-2A/ GSTR-2B](#) [As per table B2B, B2BA, CDNR, CDNRA] under different tax heads i.e. Integrated tax (IGST), Central tax (CGST), State/Union Territory tax (SGST/UTGST) and Cess (Cess).

Note:

- The Table 3.1(d) – Inward Supplies (liable to reverse charge) of Form GSTR-3B is considered for the comparison of liabilities.
- The following tables of Form GSTR-2A are considered for computing reverse charge liabilities:
 - **Table 3** – Inward supplies received from registered persons for supplies attracting reverse charge
 - **Table 4** – Amendment to inward supplies received from registered persons on which tax is to be paid on reverse charge
 - **Table 5** – Debit/ Credit notes received during the current tax period for supplies attracting reverse charge
 - **Table 6** – Amendments to Debit/ Credit notes for supplies attracting reverse charge.
- The following tables of Form GSTR-2B are considered for computing reverse charge liabilities:
 - **B2B** – Invoices which are marked as reverse charge
 - **B2BA** – Amendment to invoices which are amended and marked as reverse charge
 - **CDNR** – Debit/ credit notes linked to invoices which are marked as reverse charge
 - **CDNRA** – Amendment to Debit/ Credit notes linked to invoices which are marked as reverse charge

Note:

- In case of amendments, only differential amount (Amended – Original) are considered.
- In case of debit/ credit notes only net is considered (Debit notes – Credit notes).

Note: The values that are currently taken from Form GSTR-2A, will be taken from Form GSTR-2B once it gets implemented. The values will be updated in the tables once the Form GSTR-2B is generated. The updation of values from Form GSTR-2A will be discontinued once Form GSTR-2B is implemented successfully.

2. Tax liability due to reverse charge ?

Tax Period	Tax liability declared in GSTR-3B during the month [as per table 3.1(d)]				Amount auto-drafted in PART-A of GSTR-2A/GSTR-2B [As per table B2B, B2BA, CDNR, CDNRA]				Shortfall (-)/ Excess (+) in liability GSTR-2A/2B)		
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST
1	2	3	4	5	6	7	8	9	10	11	12
Apr-20	100.00	100.00	100.00	100.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00
May-20	0.00	0.00	0.00	0.00					0.00	0.00	0.00
Jun-20	1.00	1.00	1.00	0.50	8,981.70	0.00	0.00	10,526.00	-8,980.70	1.00	1.00
Jul-20					930.60	400.45	400.45	1,337.00	-930.60	-400.45	-400.45
Aug-20											
Sep-20											
Oct-20											
Nov-20											
Dec-20											
Jan-21											
Feb-21											
Mar-21											
Total	101.00	101.00	101.00	100.50	9,912.30	400.45	400.45	11,863.00	-9,811.30	-299.45	-299.45

DOWNLOAD (CSV)

4.3.2 Click the **DOWNLOAD (CSV)** button to download the tax liability due to reverse charge in a CSV format. The file downloaded is displayed at the bottom of the page. Click and open the CSV file.

Mar-21

Total	101.00	101.00	101.00	100.50	9,912.30	400.45	400.45	11,863.00	-9,811.30	-299.45	-299.45
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DOWNLOAD (CSV)

3. Tax liability due to export and SEZ supplies ? +

4. Input tax credit claimed and due (Other than import of goods) ? +

5. Input tax credit claimed and due (Import of goods) ? +

BACK DOWNLOAD COMPARISON REPORTS (EXCEL)

Note: The 'Download Comparison reports (Excel)' feature will work on the browsers of Google Chrome 49+, Firefox 45+ and Internet Explorer Edge version.

2020-21_33AHLPP...csv

4.3.3 The **tax liability due to reverse charge** is displayed in the following format.

8	Tax Period	Tax liability declared in GSTR-3B during the month				Amount auto-drafted in PART-A of GSTR-1				Shortfall (-)/ Excess (+) in liability (GSTR-3B - Cumulative Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-2A/2B))							
9		IGST	CGST	SGST/UTG	CESS	IGST	CGST	SGST/UTG	CESS	IGST	CGST	SGST/UTG	CESS	IGST	CGST	SGST/UTG	CESS
10	Apr-20	100	100	100	100	0	0	0	0	100	100	100	100	100	100	100	100
11	May-20	0	0	0	0	0	0	0	0	0	0	0	0	100	100	100	100
12	Jun-20	1	1	1	0.5	8,981.70	0	0	10,526.00	-8,980.70	1	1	-10,525.50	-8,880.70	101	101	-10,425.50
13	Jul-20					930.6	400.45	400.45	1,337.00	-930.6	-400.45	-400.45	-1,337.00	-9,811.30	-299.45	-299.45	-11,762.50
14	Aug-20																
15	Sep-20																
16	Oct-20																
17	Nov-20																
18	Dec-20																
19	Jan-21																
20	Feb-21																
21	Mar-21																
22	Total	101	101	101	100.5	9,912.30	400.45	400.45	11,863.00	-9,811.30	-299.45	-299.45	-11,762.50	-9,811.30	-299.45	-299.45	-11,762.50

[Go Back to the Main Menu](#)

4.4 Tax Liability due to Export and SEZ supplies (Report 3)

4.4.1 The screenshot below displays the **Tax liability due to Export and SEZ supplies** report. This report contains the details and difference of Tax liability declared in Form GSTR-3B during the month [as per [table 3.1\(b\)](#)] and Tax liability declared in Form GSTR-1 (Export and SEZ) during the month [as per [table 6A, 6B, 9A, 9C](#)] under different tax heads i.e. Integrated tax (IGST), Central tax (CGST), State/Union Territory tax (SGST/UTGST) and Cess (Cess).

Note:

- The table 3.1(b) – Outward taxable supplies (zero rated) of GSTR-3B is considered for the comparison of liabilities.
- The following tables of Form GSTR-1 are considered for computing the liabilities:
 - **Table 6A** - Exports
 - **Table 6B** - Supplies made to SEZ unit or SEZ Developer
 - **Table 9** - Amendments to outward supply details furnished in returns for earlier tax periods in Table 6A, 6B [including debit notes, credit notes issued during current period and amendments thereof]

Note:

- In case of amendments, only differential amount (Amended – Original) are considered.
- In case of debit/ credit notes, only net amount is considered (Debit notes – Credit notes)

3. Tax liability due to export and SEZ supplies ?

Tax Period	Tax liability declared in GSTR-3B during the month [as per table 3.1(b)]				Tax liability declared in GSTR-1 (Export and SEZ) during the month [as per table 6A, 6B, 9A, 9B, 9C]				Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-1)			
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
Apr-20	5,500.00	0.00	0.00	440.00	5,481.24	0.00	0.00	456.00	18.76	0.00	0.00	-16.00
May-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun-20	0.30	0.00	0.00	0.10	0.30	0.00	0.00	0.10	0.00	0.00	0.00	0.00
Jul-20												
Aug-20												
Sep-20												
Oct-20												
Nov-20												
Dec-20												
Jan-21												
Feb-21												
Mar-21												
Total	5,500.30	0.00	0.00	440.10	5,481.54	0.00	0.00	456.10	18.76	0.00	0.00	-16.00

DOWNLOAD (CSV)

4.4.2 Click the **DOWNLOAD (CSV)** button to download the tax liability due to export and SEZ supplies in a CSV format. The file downloaded is displayed at the bottom of the page. Click and open the CSV file.

The screenshot shows the bottom portion of the tax liability report interface. At the top right, there is a 'DOWNLOAD (CSV)' button. Below it are two expandable sections: '4. Input tax credit claimed and due (Other than import of goods) ?' and '5. Input tax credit claimed and due (Import of goods) ?'. At the bottom, there are 'BACK' and 'DOWNLOAD COMPARISON REPORTS (EXCEL)' buttons. A note states: 'Note: The 'Download Comparison reports (Excel)' feature will work on the browsers of Google Chrome 49+, Firefox 45+ and Internet Explorer Edge version. It will not work on browser of Internet Explorer version 11 and below.' The footer contains copyright information: '© 2018-19 Goods and Services Tax Network', 'Site Last Updated on 15-09-2020', and 'Designed & Developed by GSTN'. At the bottom left, a download notification shows a file named '2020-21_33AHLPP...csv' with an upward arrow icon. A 'Show all' button is visible at the bottom right.

4.4.3 The **Tax liability due to export and SEZ supplies** report is displayed in the following format.

Tax Period	IGST	CGST	SGST/UTG CESS	IGST	CGST	SGST/UTG CESS	IGST	CGST	SGST/UTG CESS	IGST	CGST	SGST/UTG CESS	Cumulative Shortfall (-)/ Excess (+) in liability (GSTR-3B - GSTR-1)
Apr-20	5,500.00	0	0	440	5,481.24	0	0	456	18.76	0	0	-16	18.76
May-20	0	0	0	0	0	0	0	0	0	0	0	0	18.76
Jun-20	0.3	0	0	0.1	0.3	0	0	0.1	0	0	0	0	18.76
Jul-20													0
Aug-20													0
Sep-20													0
Oct-20													0
Nov-20													0
Dec-20													0
Jan-21													0
Feb-21													0
Mar-21													0
Total	5,500.30	0	0	440.1	5,481.54	0	0	456.1	18.76	0	0	-16	18.76

[Go Back to the Main Menu](#)

4.5 Input tax credit claimed and due (Other than import of goods) (Report 4)

4.5.1 The screenshot below displays the **Input tax credit claimed and due (Other than import of goods)** report. This report contains the details and difference of ITC claimed in Form GSTR-3B during the month [as per table 4A(4)+4A(5)+4D(1)+4D(2)] and ITC auto-drafted in [Form GSTR-2A](#) during the month [as per PART-A, PART-B / GSTR-2B [as per table B2B, B2BA, CDNR, CDNRA]] (Excluding RCM supplies) under different tax heads i.e. Integrated tax (IGST), Central tax (CGST), State/Union Territory tax (SGST/UTGST) and Cess (Cess).

Note:

- The following tables of Form GSTR-3B are considered for computing the ITC claimed:
 - Table 4(A)(4)** - ITC available (whether in full or part) - Inward supplies from ISD
 - Table 4(A)(5)** – ITC available (whether in full or part) - All other ITC
 - Table 4(D)(1)** – Ineligible ITC as per Section 17(5)
 - Table 4(D)(2)** – Ineligible ITC (Others)
- The following tables from Form GSTR-2A are considered for computing ITC accrued:
 - Table 3** – Inward supplies received from a registered person for supplies other than those attracting reverse charge
 - Table 4** - Amendment to Inward supplies received from a registered person for supplies other than those attracting reverse charge
 - Table 5** - Debit/ Credit notes received during the current tax period for supplies other than those attracting reverse charge
 - Table 6** – Amendments to Debit/ Credit notes for supplies other than those attracting reverse charge.
 - Table 7** - ISD credit received
 - Table 8** – Amendments to ISD credit received
- The following tables of Form GSTR-2B are considered for computing ITC accrued:
 - B2B** – Invoices which are marked other than reverse charge
 - B2BA** – Amendment to invoices which are amended and marked other than reverse charge
 - CDNR** – Debit/ credit notes linked to invoices which are marked other than reverse charge

- **CDNRA** – Amendment to Debit/ Credit notes linked to invoices which are marked other than reverse charge
- **ISD** – ISD Invoices and credit notes received from ISD
- **ISDA** – Amendment to ISD invoices and credit notes received from ISD

Note:

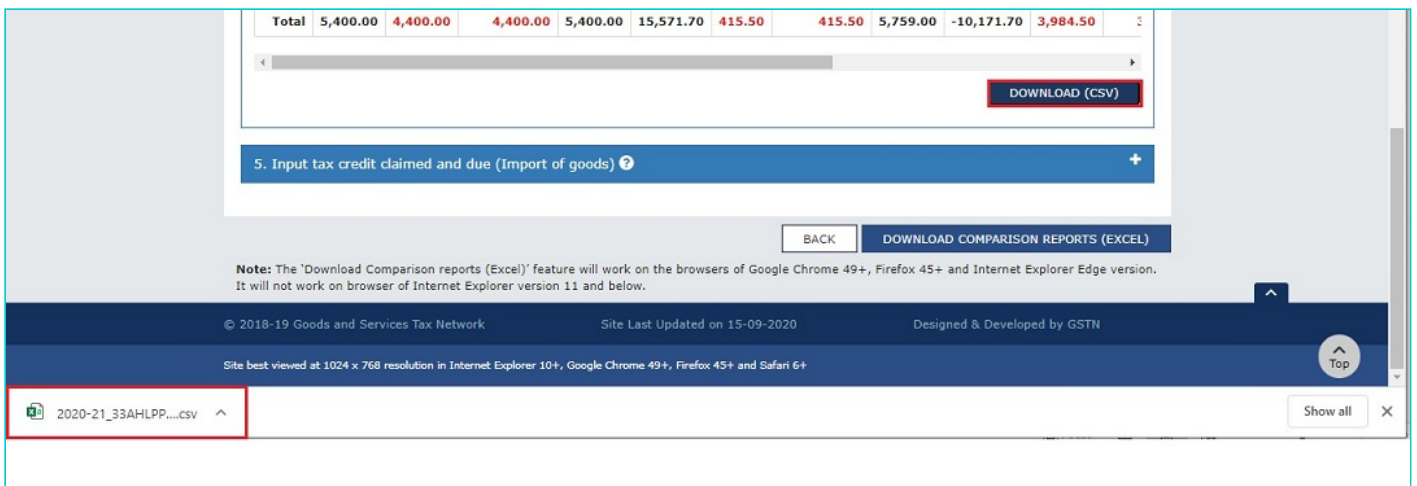
- In case of amendments, only differential amount (Amended – Original) are considered.
- In case of debit/ credit notes, only net is considered (Debit notes – Credit notes).

Note: The values that are currently taken from Form GSTR-2A, will be taken from Form GSTR-2B once it gets implemented. The values will be updated in the tables once the Form GSTR-2B is generated. The updation of values from Form GSTR-2A will be discontinued once Form GSTR-2B is implemented successfully.

4. Input tax credit claimed and due (Other than import of goods) ?											
Tax Period	ITC claimed in GSTR-3B during the month [as per table 4A(4)+4A(5)+4D(1)+4D(2)]				ITC auto-drafted in GSTR-2A during the month [as per PART-A, PART-B] / GSTR-2B [as per table B2B, B2BA, CDNR, CDNRA] (Excluding RCM supplies)				Shortfall (-) /Excess (+) in GSTR-2A/2B		
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST
1	2	3	4	5	6	7	8	9	10	11	12
Apr-20	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00	
May-20	1,000.00	0.00	0.00	1,000.00					1,000.00	0.00	
Jun-20	400.00	400.00	400.00	400.00	14,571.00	75.00	75.00	4,710.00	-14,171.00	325.00	
Jul-20					1,000.70	340.50	340.50	1,049.00	-1,000.70	-340.50	
Aug-20											
Sep-20											
Oct-20											
Nov-20											
Dec-20											
Jan-21											
Feb-21											
Mar-21											
Total	5,400.00	4,400.00	4,400.00	5,400.00	15,571.70	415.50	415.50	5,759.00	-10,171.70	3,984.50	

[DOWNLOAD \(CSV\)](#)

4.5.2 Click the **DOWNLOAD (CSV)** button to download the Input tax credit claimed and due (Other than import of goods) in a CSV format. The file downloaded is displayed at the bottom of the page. Click and open the CSV file.



4.5.3 The Input tax credit claimed and due (Other than import of goods) report is displayed in the following format.

Tax Period	IGST	CGST	SGST/UTG CESS	IGST	CGST	SGST/UTG CESS	IGST	CGST	SGST/UTG CESS	IGST	CGST	SGST/UTG CESS	IGST	CGST	SGST/UTG CESS	IGST	CGST	SGST/UTG CESS
Apr-20	4,000.00	4,000.00	4,000.00	4,000.00	0	0	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
May-20	1,000.00	0	0	1,000.00			1,000.00	0	0	1,000.00	5,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Jun-20	400	400	400	400	14,571.00	75	75	4,710.00	-14,171.00	325	325	-4,310.00	-9,171.00	4,325.00	4,325.00	690		
Jul-20				1,000.70	340.5	340.5	1,049.00	-1,000.70	-340.5	-340.5	-1,049.00	-10,171.70	3,984.50	3,984.50	-359			
Aug-20																		
Sep-20																		
Oct-20																		
Nov-20																		
Dec-20																		
Jan-21																		
Feb-21																		
Mar-21																		
Total	5,400.00	4,400.00	4,400.00	5,400.00	15,571.70	415.5	415.5	5,759.00	-10,171.70	3,984.50	3,984.50	-359	-10,171.70	3,984.50	3,984.50	-359		

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4.6 Input tax credit claimed and due (Import of goods) (Report 5)

4.6.1 The screenshot below displays the **Input tax credit claimed and due (Import of goods)** report. This report contains the details and difference of ITC claimed in Form GSTR-3B during the month [as per table 4A(1)] and ITC auto-drafted in Form GSTR-2B during the month [As per table IMPG, IMPG (SEZ)] under different tax heads i.e. Integrated tax (IGST) and Cess (Cess).

Note:

- The table 4(A)(1) of Form GSTR-3B is considered for the ITC claimed on import of goods.
- The following tables of Form GSTR-2B are considered for computing ITC accrued:
 - **IMPG** – Bill of entry details received from ICEGATE
 - **IMPGSEZ** – Bill of entry details received from ICEGATE on inward supplies from SEZ units/Developers

Note: In case of amendments, only differential amount (Amended – Original) are considered.

5. Input tax credit claimed and due (Import of goods) ?

Tax Period	ITC claimed in GSTR-3B during the month [as per table 4A(1)]		ITC auto-drafted in GSTR-2B during the month [As per table IMPG, IMPG (SEZ)]		Shortfall (-)/ Excess (+) in ITC (GSTR-3B - GSTR-2B)		Cumulative Shortfall (-)/ Excess (+) in ITC (GSTR-3B - GSTR-2B)	
	IGST	CESS	IGST	CESS	IGST	CESS	IGST	CESS
1	2	3	4	5	6	7	8	9
Apr-20								
May-20	99.00	99.00			99.00	99.00	99.00	99.00
Jun-20	100.00	100.00	0.00	0.00	100.00	100.00	199.00	199.00
Jul-20			0.00	0.00	0.00	0.00	199.00	199.00
Aug-20								
Sep-20								
Oct-20								
Nov-20								
Dec-20								
Jan-21								
Feb-21								
Mar-21								
Total	199.00	199.00	0.00	0.00	199.00	199.00	199.00	199.00

DOWNLOAD (CSV)

4.6.2 Click the **DOWNLOAD (CSV)** button to download Input tax credit claimed and due (Import of goods) in a CSV format. The file downloaded is displayed at the bottom of the page. Click and open the CSV file.

The screenshot shows the bottom portion of the web application. The table's 'Total' row is visible, with values: Total, 199.00, 199.00, 0.00, 0.00, 199.00, 199.00, 199.00, 199.00. Below the table is a 'DOWNLOAD (CSV)' button. Further down are 'BACK' and 'DOWNLOAD COMPARISON REPORTS (EXCEL)' buttons. A note reads: 'Note: The 'Download Comparison reports (Excel)' feature will work on the browsers of Google Chrome 49+, Firefox 45+ and Internet Explorer Edge version. It will not work on browser of Internet Explorer version 11 and below.' At the bottom, a browser address bar shows a file named '2020-21_33AHLPP...csv'.

4.6.3 The **Input tax credit claimed and due (Import of goods)** report is displayed in the following format.

File Home Insert Page Layout Formulas Data Review View Help Search

Clipboard Font Alignment Protection Number Styles Cells Editing Ideas

V22

Sensitivity: Internal \ Companywide usage Public Internal Confidential Highly Confidential

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	GSTIN :-	33AHLPP9363BBZY	Legal Nam New Karnataka Bank Trade Nai GSTN																			
2	FY :-	2020-21	Report las 29/08/2020 06:47 PM																			
3																						
4																						
5	S. Input tax credit claimed and due (import of goods)																					
6																						
7																						
8	Tax Period	ITC claimed in GSTR:-		ITC auto-drafted in G		Shortfall (-)/ Excess (+)		Cumulative Shortfall (-)/ Excess (+) in ITC (GSTR-3B - GSTR-2B)														
9		IGST	CESS	IGST	CESS	IGST	CESS	IGST	CESS													
10	Apr-20																					
11	May-20	99	99			99	99	99	99													
12	Jun-20	100	100	0	0	100	100	199	199													
13	Jul-20			0	0	0	0	199	199													
14	Aug-20																					
15	Sep-20																					
16	Oct-20																					
17	Nov-20																					
18	Dec-20																					
19	Jan-21																					
20	Feb-21																					
21	Mar-21																					
22	Total	199	199	0	0	199	199	199	199													

2020-21_33AHLPP9363BBZY_Import

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