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.

					Skip	to Main Content 🕚 A +	A -
🚊 Goods ar	id Servic			▲ New Karnataka Bank ~ 33AHLPP9363BBZY	P		
Dashboard Services	GST Law	Downloads -	Search Taxpayer 🗸	Help and Taxpayer Facilities	E-Invoice		
Registration Ledgers	Returns P	ayments User S	Services Refunds	e-Way Bill System			
Returns Dashboard			View F	iled Returns			
Track Return Status			Transit	tion Forms			
ITC Forms			TDS an	nd TCS credit received			
Tax liabilities and ITC com							

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.

9 8 84					Sk	ip to Main Content 💿 A* A-
Goods	and Servic		▲ New Karnataka Bank ~ 33AHLPP9363BBZY			
Dashboard Serv	ices 🚽 GST Law	Downloads 🗸	Search Taxpayer 👻	Help and Taxpayer Facilities	E-Invoice	
Dashboard > Tax liab	ilities and ITC compa	rison				English
-						Indicates Mandatory Fields
Financial Year*						
2019-20		~ SI	EARCH			
2019-20 2018-19						
2020-21						

3. The Credit and Liability Statement page is displayed.

and Returns	> Credit and Liability Statement			01
ing inclusion	oreart and Edomicy Statement			HELP 🔮
N - 33AHLPP	9363BBZY	Legal Name - New Karnataka B	Bank Ltd Trade Name	e - GSTN
2020-21		Report last updated on - 29/08		
				Amounts in
ax liability a	nd ITC statement (Summary) ?			
Tax Period	Tax liability as per GSTR-1 an report no.		ITC claimed in GSTR-3B and ac per report	
	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
	y other than export / reverse charge y due to reverse charge 😯	9		DOWNLOAD (CSV)
. Tax liabilit	y due to export and SEZ supplies 🝞			
. Input tax (credit claimed and due (Other than in	nport of goods) ?		
	credit claimed and due (Import of go	ods) 🕐		
. Input tax				
. Input tax (

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. <u>Tax Liability other than export/ reverse charge</u> (Report 1)
- 3. <u>Tax Liability due to reverse charge</u> (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)

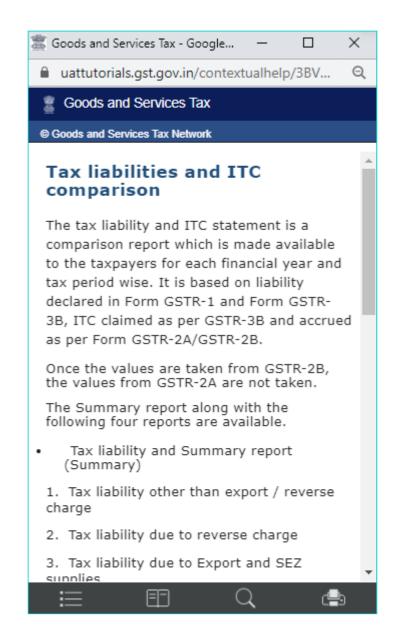
Note: In case you have declared less liability in Form GSTR-3B than what is reported in Form GSTR-1, then the corresponding values are highlighted in red (Report 1, 2 & 3). In similar manner, in case you have claimed more ITC than what accrued as per Form GSTR-2A/2B, then the corresponding values are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

File Paste	X Calibri ≪ B I U ~	Page Layout Formulas Data $\begin{array}{c c} 11 & A^{*} & A^{*} \\ \hline \end{array} \equiv \equiv \equiv & \vartheta \\ \hline \end{array}$ $\begin{array}{c c} \bullet & \bullet & A^{*} \\ \hline \end{array} = \equiv \equiv & \vartheta \\ \hline \end{array}$ ont			Cell Insert ~ Ell Insert ~ Delete ~ Sort & Sort &	Select ~	Comr G Ideas	ments
A1			Tax liabilities and ITC Comparison					
_			Tax habilities and the comparison					
🕐 Se	ensitivity: 📕 Internal \ Cor	npanywide usage 🖌	Public Internal •	✓ Confidential ✓ Highly Confidential ✓				
4	A	В	C	D	E	F	G	
GST	TIN: 33AHLPP9363BBZY		Legal name: New Karnataka Bank Ltd	Trade	e name: GSTN			
Rep	port generated at: 29/08	/2020 06:47 PM	Financial Year: 2020-21					
		T P.199	Tax liability and ITC statement (
	Tax Period		per GSTR-3B [As per report no. 1 & 3]	ITC claimed in GSTR-3B and accrued as per G				
		As per GSTR-1	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B	GSTR-2A/2B [As per report no. 4 & 5] As per GSTR-2A/2B 0.00			
	Apr-20	As per GSTR-1 13,793:	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00	As per GSTR-2A/2B 0.00			
	Apr-20 May-20	As per GSTR-1 13,793.: 1,277.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 9 13,818.00 2 1,277.92	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00	As per GSTR-2A/2B 0.00 0.00			
	Apr-20	As per GSTR-1 13,793:	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			
	Apr-20 May-20 Jun-20 Jul-20	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00			
	Apr-20 May-20 Jun-20 Jun-20 Jun-20 Aug-20	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			
	Apr-20 May-20 Jun-20 Jul-20	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			
	Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			
	Apr.20 May-20 Jun-20 Jul.20 Aug.20 Sep.20 Oct.20	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			
	Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			
	Apr-20 May-20 Jun-20 Jun-20 Aug-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20 Jan-21	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			
	Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 13,818.00 2 1,277.92 5 1.65	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			
	Apr.20 May-20 Jun.20 Jun.20 Aug.20 Sep.20 Oct.20 Nov-20 Dec.20 Jan.21 Feb.21	As per GSTR-1 13,793. 1,277. 1.	per GSTR-3B [As per report no. 1 & 3] As per GSTR-3B 9 13,818.00 22 1,277.92 55 1.65 0 0.000	ITC claimed in GSTR-3B and accrued as per G As per GSTR-3B 16,000.00 2,198.00 1,500.00	As per GSTR-2A/2B 0.00 0.00 19,431.00			

• 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 Period	Tax liability as per GSTR-1 an report no.		ITC claimed in GSTR-3B and accr report no	rued as per GSTR-2A/2B [As per b. 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

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

	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.	_
	© 2018-19 Goods and Services Tax Network Site Last Updated on 15-09-2020 Designed & Developed by GSTN	
-	Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+	
2020-21_33AHLPP	csv ^	Show all

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.

AutoSave (<u>י ר</u> פ ₪ ₪	<u>д ~</u> ≏		2020-	-21_33	AHLPP9363BBZY	Compariso	on summaŋ	y (1) - Exe	cel			Ν	/lanika Bh	ardwaj M			٥	×
ile Ho	me Insert Pa	ige Layout	Formulas Data	Review View	He	p 🔎 Se	arch									암 Shar	e 🖓	Comme	ents
	B I <u>U</u> ~ <u>∏</u>	- 0 - 1	A [*] = = = ⊗ A * = = = ⊡	🚈 🔛 Merge & Ce	enter	Protect						s Cell Styles ~				Find & Find & Find &		s	
pboard f			r <u>s</u>	lignment		Protection	Num	iber	5		Styles		Cel	ls	Edi	ting	Idea	s	
21	• : × 🗸	f _x																	
Sensitivit	y: 📕 Internal \ Comp	anywide usag	e /	Public		Internal	- Co	onfidential	* H	lighly Con	fidential	-							
A	В	с	D	E	F	G	н	1	J	K	L	M	N	0	P	Q	R	S	
GSTIN :- FY :-	33AHLPP9363BBZY 2020-21		Legal Name:- Report last updated on :-	New Karnataka Bank 29/08/2020 06:47 PM	ttd	Trade Name:-	GSTN												
Tax liability	and ITC statement (Su	ummary)																	
Tax Period	Tax liability as per 0 As per GSTR-1 As p		ITC claimed in GSTR-3B a As per GSTR-3B	nd accrued as per GST As per GSTR-2A/2B	rr-2A/3	2B [As per report	no. 4 & 5]										_		
Apr-20	13,793.59	13,818.00																	
May-20	1,277.92	1,277.92																	
Jun-20	1.65	1.65																	
Jul-20	0	0	0																
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															
	2020-21 33AHL	P9363BBZY	Compari (+)							4									Ð
4																			

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

4.2.1 The screenshot bellow 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 <u>table 3.1(a)</u>] 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

Period			lared in GSTR-3 as per table 3.1		than rev	erse ch as per ta	clared in GSTR- arge supply) du able 4A, 4C, 5, 6 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		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	

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.

	DOWNLOAD (CSV)		
	2. Tax liability due to reverse charge 🖓 🔸	1	
]	3. Tax liability due to export and SEZ supplies 🕖 🔶 🕂	l i	
	4. Input tax credit claimed and due (Other than import of goods) 3 +	I .	
	5. Input tax credit claimed and due (Import of goods) 🔮 🔸	Тор	
2020-21_33AHLPPcsv ^		Show al	II X

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

		Calibr	<u>U</u> ~		~ A^ A~ 01 ~ <u>A</u> ~	and the second	Data		View Wrap Text Merge & Ce		Protection	Search General \$ ~ %	9	-00 Co -00 For	matting ~	Format as Table ~ Styles	Cell Styles ~	Delete	~ 💵	Ž Z Sort &	Share → Find & Select ~	Ideas	mment
																				contra 1		Totas .	
Q.5		•	×	Jx																			
0	Sensitiv	ity: 🔳 Inte	ernal \ Co	mpanywid	le usage 🌶	•		Pu	blic	Int	ternal	* (onfidentia	1	lighly Con	fidential							
4	A	В	С	D	E	F	G	н	1	J	K	L	М	N	0	Р	Q	R	S	T	U	V	W
	SSTIN :-	33AHLPP9	363BBZY	Legal Na	m New Karn	ataka Bani	k Trade I	Nar GSTN															
1	FY :-	2020-21		Report la	as 29/08/20	20 06:47 P	M																
																		_					
	1. Tax lial	oility other	than expo	ort / revers	e charge	_	_		_			_		-		_		-			-		-
															_								
				dia manan		1 m 1 1 1 1																	
	Tax Perio											s (+) in liabi						bility (GSTR	-38 - GSTR	-1)			
		IGST	CGST	SGST/UT	G: CESS	IGST	CGST	SGST/U	TG: CESS	IGST	CGST	SGST/UTG	CESS	IGST	CGST	SGST/UTC	S: CESS		-38 - GSTR	-1)			
	Apr-20	IGST 2,200.00	CGST	SGST/UT	G: CESS 0 5,678.00	IGST 2,178.35	CGST	SGST/U	rg: CESS 0 5,678.00	IGST 21.65	CGST	SGST/UTG	CESS	IGST 21.65	CGST	SGST/UTO	SI CESS D	0	-38 - GSTR	-1)			
)		IGST	CGST	SGST/UT D D	G: CESS 0 5,678.00	IGST 2,178.35 1,277.92	CGST	SGST/U	rg: CESS 0 5,678.00	IGST 21.65	CGST 5	SGST/UTG	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D		-38 - GSTR	-1)			
	Apr-20 May-20	IGST 2,200.00 1,277.92	CGST	SGST/UT D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65	CGST 5	SGST/UTG 0 0 0 0	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D	0	-38 - GSTR	-1)			
	Apr-20 May-20 Jun-20	IGST 2,200.00 1,277.92	CGST	SGST/UT D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65	CGST 5	SGST/UTG 0 0 0 0	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D	0	-38 - GSTR	-1)			
	Apr-20 May-20 Jun-20 Jul-20	IGST 2,200.00 1,277.92	CGST	SGST/UT D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65	CGST 5	SGST/UTG 0 0 0 0	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D	0	-38 - GSTR	-1)			
	Apr-20 May-20 Jun-20 Jul-20 Aug-20	IGST 2,200.00 1,277.92	CGST	SGST/UT D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65	CGST 5	SGST/UTG 0 0 0 0	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D	0	-38 - GSTR	-1)			
) 2 3 1 5	Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20	IGST 2,200.00 1,277.92	CGST	SGST/UT D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65	CGST 5	SGST/UTG 0 0 0 0	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D	0	-38 - GSTR	-1)			
) 2 3 1 5 7 3	Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20	IGST 2,200.00 1,277.92	CGST	SGST/UT D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65	CGST 5	SGST/UTG 0 0 0 0	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D	0	-38 - GSTR	-1)			
	Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20 Jan-21	IGST 2,200.00 1,277.92	CGST	SGST/UT D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65	CGST 5	SGST/UTG 0 0 0 0	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D	0	-38 - GSTR	-1)			
) 2 3 5 5 7 3 9 0	Apr-20 May-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20 Jan-21 Feb-21	IGST 2,200.00 1,277.92	CGST	SGST/UT D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65	CGST 5	SGST/UTG 0 0 0 0	CESS	IGST 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS D D	0	-38 - GSTR	-1)			
2 3 4 5 7 3 9 0	Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20 Jan-21 Feb-21 Mar-21	IGST 2,200.00 1,277.92 0.75	CGST	SGST/UT D D D	G: CESS 0 5,678.00 0 0 0 0.5	IGST 2,178.35 1,277.92 0.75	CGST	SGST/U 0 0	rG: CESS 0 5,678.00 0 0 0 0.5	IGST 21.65 0 21.65 0 C	CGST 6 0	SGST/UTG 0 0 0 0 0 0	CESS 0 C 0 C	IGST 21.65 21.65 21.65	CGST	SGST/UT(0 (0 (0 (0 (S: CESS	0	-38 - GSTR				
	Apr-20 May-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20 Jan-21 Feb-21	IGST 2,200.00 1,277.92	CGST	SGST/UT D D D	G: CESS 0 5,678.00 0 0	IGST 2,178.35 1,277.92 0.75	CGST	SGST/U 0 0	0 5,678.00 0 0 0	IGST 21.65 0 21.65 0 C	CGST 6 0	SGST/UTG 0 0 0 0	CESS 0 C 0 C	IGST 21.65 21.65 21.65	CGST	SGST/UT0 0 0	S: CESS	0	-38 - GSTR				
) 2 3 3 5 7 3 3 9 0	Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20 Jan-21 Feb-21 Mar-21	IGST 2,200.00 1,277.92 0.75	CGST	SGST/UT D D D	G: CESS 0 5,678.00 0 0 0 0.5	IGST 2,178.35 1,277.92 0.75	CGST	SGST/U 0 0 0	rG: CESS 0 5,678.00 0 0 0 0.5	IGST 21.65 0 21.65 0 C	CGST 6 0	SGST/UTG 0 0 0 0 0 0	CESS 0 C 0 C	IGST 21.65 21.65 21.65	CGST	SGST/UT(0 (0 (0 (0 (S: CESS	0	-38 - GSTR				

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 <u>table 3.1(d)</u>] and Amount auto-drafted in PART-A of <u>GSTR-2A</u>/ <u>GSTR-2B</u> [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.

Tax Period			ared in GSTR-3E as per table 3.1(-2B [As p	fted in PART-A er table B2B, B2 CDNRA]		Shortfall (-)/ Excess (+) in liabilit GSTR-2A/2B)			
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGS	
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	100.0	
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	-400.4	
Aug-20												
Sep-20												
Oct-20												
Nov-20												
Dec-20												
Jan-21												
Feb-21												
Mar-21												
	101.00	101.00	101.00	100.50	9,912.30	400.45	400.45	11,863.00	-9,811.30	-299.45	-299.4	

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		
	4										DOWNLO	DAD (CSV)		ł
				t and SEZ sup and due (Othe		nport of go	ods) 🝞					+		
	5. Input	tax credi	t claimed a	and due (Imp	ort of go	ods) 🕐						+		
	Note: The 'D	ownload C	Comparison	reports (Excel)'	feature w	ill work on th	ne browsers	BAG of Google Chro				PORTS (EXCEL) rer Edge version.	Тор	
2020-21_33AHLPPcsv ^													 Show all	×

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

_	ome In	sert Pa	ge Layout	Formula	s Data	Review	View	Help	P S€	arch						1	술 Share	Com	nents
Paste	Calibri B I	<u>u</u> • <u>H</u>	 11 < A ↓ 4 ↓ 4<th></th><th>_</th><th>西西 臣</th><th>Wrap Text Merge & C</th><th>enter 👻</th><th>Protect</th><th>General \$~%</th><th>• • 00 -00</th><th>Conditional Formatting ~</th><th>Table ~</th><th>Cell</th><th>🖬 Insert 👻 💽 Delete 👻 🗎 Format 🗸</th><th>$\begin{array}{ccc} \Sigma & & & \\ & \Sigma & & \\ \hline & & & \\ &$</th><th></th><th>4 Ideas</th><th></th>		_	西西 臣	Wrap Text Merge & C	enter 👻	Protect	General \$~%	• • 00 -00	Conditional Formatting ~	Table ~	Cell	🖬 Insert 👻 💽 Delete 👻 🗎 Format 🗸	$ \begin{array}{ccc} \Sigma & & & \\ & \Sigma & & \\ \hline & & & \\ & $		4 Ideas	
Clipboard	آيا الآ	For	t	r <u>s</u>		Alignmen	t	G I	Protection	Numb	er 5	2	Styles		Cells	Editing		Ideas	
16	• :	× ✓	fx																
Sensitivi	ity: Inte	rnal \ Comp	anywide usag	je 🖊		Pu	ublic	Int	ernal	- Cor	fidential	 Highly Cor 	nfidential +						
A	В	С	D	E	F	G	н	1	J	К	L	M	N	0	Р	Q	R	S	
FY :-	2020-21		Report las	29/08/202	0 06:47 PM	1													
2. Tax lia	bility due	to reverse	charge																
				-															
Tax Daria	or Tax liabi	lity doclar	d in CETP. 2	P during th	Amounta	uto drafto		ofCETR	Shortfall /	VExcore	t) in linbilit	ty (GETR 2R .	Cumulativ	o Shortfall	L V Excoss (+) in linbility (GS	TP. 2P . C	TD 24/20	
Tax Perio																+) in liability (GS	TR-3B - G	STR-2A/2B))
Tax Perio	IGST	CGST	SGST/UTG	CESS	IGST	CGST	SGST/UTG	CESS	IGST	CGST	SGST/UTG	CESS	IGST	CGST	SGST/UTGS	CESS	TR-3B - G	STR-2A/2B))
Apr-20	IGST 10	CGST 0 10	SGST/UTG 0 100	CESS 100	IGST 0	CGST	SGST/UTG	CESS	IGST	CGST 100	SGST/UTG 100		IGST 100	CGST 100	SGST/UTGS 100		TR-3B - G	STR-2A/2B)	
Tax Perio Apr-20 May-20	IGST 10	CGST 0 10	SGST/UTG	CESS 100 0	IGST 0	CGST 0	SGST/UTG 0	CESS	IGST 100 0	CGST 100	SGST/UTG	CESS 100	IGST 100 100	CGST	SGST/UTGS	CESS 100	TR-3B - G	STR-2A/2B)	
Apr-20 May-20 Jun-20	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100 0	IGST 0	CGST 0 0	SGST/UTG 0 0	CESS 0	IGST 100 0	CGST 100 0 1	SGST/UTG 100 0	CESS 100 0 -10,525.50	IGST 100 100	CGST 100 100	SGST/UTGS 100 100	CESS 100 100	TR-3B - G	5TR-2A/2B)	
Tax Period Tax Period Apr-20 May-20 Jun-20 Jul-20	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100	IGST 0 8,981.70	CGST 0 0	SGST/UTG 0 0	CESS 0 10,526.00	IGST 100 0 -8,980.70	CGST 100 0 1	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 100 -8,880.70	CGST 100 100 101	SGST/UTGS 100 100 101	CESS 100 100 -10,425.50	TR-3B - G	5TR-2A/2B)	
Tax Period Tax Period Apr-20 May-20 Jun-20 Jul-20 Aug-20	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100	IGST 0 8,981.70	CGST 0 0	SGST/UTG 0 0	CESS 0 10,526.00	IGST 100 0 -8,980.70	CGST 100 0 1	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 100 -8,880.70	CGST 100 100 101	SGST/UTGS 100 100 101	CESS 100 100 -10,425.50	TR-3B - G	STR-2A/2B)	
Tax Period Tax Period Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100	IGST 0 8,981.70	CGST 0 0	SGST/UTG 0 0	CESS 0 10,526.00	IGST 100 0 -8,980.70	CGST 100 0 1	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 100 -8,880.70	CGST 100 100 101	SGST/UTGS 100 100 101	CESS 100 100 -10,425.50	TR-3B - G	STR-2A/2B)	
Tax Period Apr-20 May-20 Jun-20 Jun-20 Aug-20 Sep-20 Oct-20	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100	IGST 0 8,981.70	CGST 0 0	SGST/UTG 0 0	CESS 0 10,526.00	IGST 100 0 -8,980.70	CGST 100 0 1	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 100 -8,880.70	CGST 100 100 101	SGST/UTGS 100 100 101	CESS 100 100 -10,425.50	TR-3B - G:	5TR-2A/2B)	
Tax Period Apr-20 May-20 Jun-20 Jun-20 Aug-20 Oct-20 Nov-20	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100	IGST 0 8,981.70	CGST 0 0	SGST/UTG 0 0	CESS 0 10,526.00	IGST 100 0 -8,980.70	CGST 100 0 1	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 100 -8,880.70	CGST 100 100 101	SGST/UTGS 100 100 101	CESS 100 100 -10,425.50	TR-3B - G	STR-2A/2B)	
Apr-20 May-20 Jun-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100	IGST 0 8,981.70	CGST 0 0	SGST/UTG 0 0	CESS 0 10,526.00	IGST 100 0 -8,980.70	CGST 100 0 1	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 100 -8,880.70	CGST 100 100 101	SGST/UTGS 100 100 101	CESS 100 100 -10,425.50	TR-3B - G	5TR-2A/2B)	
 Apr-20 Apr-20 May-20 Jun-20 Jul-20 Jul-20 Aug-20 Sep-20 	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100	IGST 0 8,981.70	CGST 0 0	SGST/UTG 0 0	CESS 0 10,526.00	IGST 100 0 -8,980.70	CGST 100 0 1	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 100 -8,880.70	CGST 100 100 101	SGST/UTGS 100 100 101	CESS 100 100 -10,425.50	TR-3B - G	STR-2A/2B)	
Tax Peric 0 Apr-20 1 May-20 2 Jun-20 3 Jul-20 4 Aug-20 5 Sep-20 6 Oct-20 7 Nov-20 8 Dec-20 9 Jan-21	IGST 10	CGST 0 10	SGST/UTG 0 100 0 0	CESS 100	IGST 0 8,981.70	CGST 0 0	SGST/UTG 0 0	CESS 0 10,526.00	IGST 100 0 -8,980.70	CGST 100 0 1	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 100 -8,880.70	CGST 100 100 101	SGST/UTGS 100 100 101	CESS 100 100 -10,425.50	TR-3B - G	STR-2A/2B)	
A Tax Perici Tax Perici Apr-20 May-20 Jun-20 Jun-20 Jun-20 Jun-20 Sep-20 G Oct-20 O Cot-20 Jun-20 Sep-20 For Cot-20 Sep-20 Jun-20 Sep-20 For Cot-20 Sep-20 Jun-20 Sep-20 Sep-20 Sep-20	IGST 10	CGST 0 10 0 1	SGST/UTG 0 100 0 0 1 1	CESS 100 0 0.5	IGST 0 8,981.70	CGST 0 400.45	SGST/UTG 0 0 400.45	CESS 0 10,526.00 1,337.00	IGST 100 0 -8,980.70	CGST 100 0 1 -400.45	SGST/UTG 100 0 1	CESS 100 0 -10,525.50	IGST 100 -8,880.70 -9,811.30	CGST 100 100 101 -299.45	SGST/UTGS 0 100 100 101 -299.45	CESS 100 100 -10,425.50	TR-3B - G	STR-2A/2B)	

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)

Tax Period			ared in GSTR-3E as per table 3.1(during t	ared in GSTR-1 the month [as p , 9A, 9B, 9C]	-	Short		Excess (+) in l 2-3B - GSTR-1)	iability
	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												
	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

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.

< DOWNLOAD (CSV)	
4. Input tax credit claimed and due (Other than import of goods) 9 +	
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.	
© 2018-19 Goods and Services Tax Network Site Last Updated on 15-09-2020 Designed & Developed by GSTN	
Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+	Тор
2020-21_33AHLPPcsv ^	Show all X

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

Fil	le <u>Ho</u>	ome In	isert	Page L	ayout	Form	nulas	Data	Review	View	He	lp ,	₽ Searc	:h								යි Share	PCC	ommen
	> 1	Calibri B I	<u>U</u> •				==		- ₿v Ξ 国 N	Vrap Tex Aerge &		· Prot		neral ~ % 9	v 00. 00 0€ 00.	Conditio Formatti	onal Form	at as Cell e ~ Styles ~	E Ins Del For		$\Sigma \stackrel{\sim}{\to} Z$ $\downarrow \stackrel{\circ}{\to} Sort$ $\downarrow \stackrel{\circ}{\to} Filter$		4 Ideas	
lip	pboard	r ₃	F	ont		_{الا} ا		A	lignment			rs Prote	ction	Number	15		Styles		Ce	ells	Edit	ing	Ideas	
1		• :	×v	f_x	GS	STIN :-																		
•	Sensitivi	ity: 🔳 Inte	rnal \ Co	npanyy	vide us	age /			Publ	ic		Internal	-	Confid	lential	+ Highly	Confidenti	ial 👻						
	A	В	C		D	E	F	G	н		1	J	к	L	М	N	0	P	Q	R	S	T	U	V
Ē	GSTIN :-	33AHLPP	9363BBZ	Lega	I Nam N	lew Karn	ataka Ban	k Trade I	Val GSTN	1														
ч.,	FY :-	2020-21					20 06:47 P																	
Ľ						_																		
I	3. Tax liab	pility due to	export a	nd SEZ	supplie	s																		
					_					_														
ł	Tax Period	IGST				-														ty (GSTR-	3B - GSTR-1)			
+	Apr-20	5,500.00	CGST	0	/UTGC		IGST 5,481.24	CGST	0	DTG CES	456	GST 18.76	CGST	SGST/UTG		IGST 18.76	CGST	SGST/UTG	-16					
-	May-20	3,500.00		0	0	440			0	0	430	10.70	0	-					-10					
	Jun-20	0.3		0	0	0.1			0	0	0.1	0	0	-					-16					
а.	Jul-20																							
4.	Aug-20																							
	Sep-20																							
	Oct-20																							
[Nov-20																							
4-	Dec-20																							
	Jan-21																							
-	Feb-21																							
-	Mar-21	-		-					-															
	Total	5,500.30)	0	0	440.1	5,481.54	1	0	0	456.1	18.76	0	0	-16	18.76	C	0 0	-16					
			-21_33AH	VIII COLOR				+)																

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 <u>4A(4)+4A(5)+4D(1)+4D(2)</u>] 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.

Tax Period			-3B during the r 4A(5)+4D(1)+4		month [as [as per t	per PAR	in GSTR-2A dur T-A, PART-B] / , B2BA, CDNR, (, RCM supplies)	GSTR-2B DNRA]	Shortfall	(-) /Excess GSTR	
	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGST/UTGST	CESS	IGST	CGST	SGS
1	2	3	4	5	6	7	8	9	10	11	
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	

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.

	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	2	
											WNLOAD (CS	×	
										00	WNLOAD (CS	v) _	
	5. Input	tax credit o	claimed and o	due (Import	of goods) 🕯	•						+	
								BACK	DOWNLO	D COMPARISC	IN REPORTS (EXCEL)	
			mparison repor er of Internet B				ers of Goog	e Chrome 49+	, Firefox 45+	and Internet I	Explorer Edge	version.	
	© 2018-19 God					Last Updated	on 15-09-20	20	Desi	aned & Develop	ed by GSTN		
	Site best viewed a												Гор
2020-21_33AHLPPcsv	^												Show all

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

File	e Ho	me Ins	sert Pa	age Layout	Formu			ew Viev	v Help	-	Search							~	合 Sh		Comme	ents
		Calibri		~ 11 ~	A^ A	三三三	87 -	ab Wrap Te	ct		General		*			_//	Insert ~ Delete ~	Σ -	27 C		-	
Pas		B I	⊻ - ⊟	- 🖉 -	- <u>A</u> -	≡≡≡	<u></u>	😫 Merge 8	Center 👻	Protect	\$ ~ %	6 9 50		nditional Fo matting ~ Ta		ell ,	Format ~	~	Sort & Find Filter ~ Select		85	
Clip	board	r <u>a</u>	Fon	t	L2		Alignme	ent		Protection	Nu	umber	152	Sty	les		Cells		Editing	Ide	as	
/22	2	• : [× ✓	f_X																		
)	Sensitivi	ty: 📕 Inter	nal \ Comp	anywide us	sage 🖌			Public		Internal	- (Confidential	• +	lighly Confide	ential 👻							
(А	В	С	D	E	F	G	н	1	J	К	L	М	N	0	Р	Q	R	S	т	U	
0	SSTIN :-	33AHLPP9	363BBZY			ataka Bank Li	Trade Nar	GSTN														
F	FY :-	2020-21		Report las	29/08/202	0 06:47 PM																
																						4
_																						
4	 Input ta 	ax credit cla	imed and o	lue (Other t	than impor	t of goods)																
+																						
Т	Cay Deries	UTC claima	d in CETP :	D during th	o month [ITC auto-dra	fted in CST	D 24 durin	the ment	Shortfall ()	Evenes (1)	In ITC (CET)	0 30 CET	Cumulativo	Shortfall (Execute La		D 2D C	(DC) AC DT			
ľ	ax Period	IGST		SGST/UTG				SGST/UTG		IGST	CGST	SGST/UTG		IGST	CGST	SGST/UTG		N-30 - 03	51R-2A/20/			
1	Apr-20			4,000.00		0			0			4,000.00				4,000.00						
-	May-20	1,000.00			1,000.00					1,000.00	0		1,000.00			4,000.00						
-	Jun-20	400				14,571.00	75	75	4,710.00	-14,171.00	325		-4,310.00		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																					
1	Sep-20																					
4-	Oct-20																					
+-	Nov-20																					
-	Dec-20																					
	Jan-21																					
4	Feb-21																					
	Mar-21	F 400.00	1 100 00	1 100 00	F 400.00	15 571 70			5 750 00	10 171 70	2 004 50	2 004 50	250	10 171 70	2 004 50	2 004 50	250					-
Ľ	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					

Go Back to the Main Menu

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 autodrafted 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.

Tax Period	ITC claimed in during the mon table 4A	nth [as per	ITC auto-drafted in (the month [As per IMPG (SE	r table IMPG,	Shortfall (-) (+) in ITC (0 GSTR-	STR-3B -	Cumulative Sh Excess (+) in ITC GSTR-2	GSTR-3B -
	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

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.

	Total	199.00	199.00	0.00	0.00	199.00	199.00	199.00	199.00		
								DOWNI	LOAD (CSV)		
						PACK	DOWNLOAD	CONDADICON D	EPORTS (EXCEL)		
	Note: The 'Dow	nload Compariso	n reports (Excel)' fe	ature will work on the	browsers of Goo	BACK ale Chrome 49					
			ternet Explorer versi			-					
	© 2018-19 Goods	and Services Ta	x Network	Site Last Up	dated on 15-09-2	020	Design	ned & Developed	by GSTN	Тор	-
2020-21_33AHLPPcsv	^									Show all	×

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

_	ome	Insert	Page Layo	out Fo	rmulas	Da	ata F	Review	View	Help	,∕ se	arch								암 Shar	e 🖓 c	Commen
Paste 🗳	В		∰ ~ ◊	• • <u>A</u> •	=		<u>+=</u> <u>+</u>	E M	frap Text lerge & Cent	1.000	Protect		9 60 00	Cond Forma	itional Form tting ∽ Tab		₩ Di	isert ~ elete ~ ormat ~		T & Find & er * Select *	4 Ideas	
Clipboard	121	Fo	ont	E	2		Aliç	gnment		5	rotection	Nu	nber	5	Styles		1 C	Cells	Ed	iting	Ideas	
V22	•	× ✓	f_X																			
Sensitivi	ity: 📕 Int	ternal \ Con	npanywide	e usage 🥖				Publi	c	Int	ernal	- C	onfidential	+ Hig	nly Confiden	tial +						
A	В	C	D	E	F		G	н	1	J	K	L	M	N	0	р	Q	R	S	T	U	V
GSTIN :-	33AHLPP	P9363BBZY	Legal Na	arr New Kar	rnataka	Bank '	Trade Na	GSTN														
FY :-	2020-21			as 29/08/2																		
5. Input ta	ax credit o	claimed and	i due (Imp	ort of good	is)																	
														_								
Tax Period										II (-)/ Exc	ess (+) in IT	C (GSTR-3	B - GSTR-2B)									
	IGST	CESS	IGST	CESS	IGST	C	CESS	IGST	CESS													-
Apr-20			_		-						-	-		-	-	-			-			
May-20 Jun-20	10	9 9		0	0	99 100	99		99 9 99 19								-					
Jul-20	10	10 10		0	0	0	100		99 19								-			-		
Aug-20				0	•			, I	55 15	-		_										
Sep-20																						
Oct-20																						
Nov-20																						
Dec-20																						
Jan-21																						
Feb-21																						
rep-21																						
Mar-21																						