

## **Difference Between GSTR 2A and 2B**

### **GSTR 2A**

GSTR 2A is a system generated auto populated eligible ITC statement or return. The inward supplies are captured in the statement on a real-time basis from the following details:

- GSTR 1 & 5 - Which pertains to B2B transactions.
- GSTR-6- Details of Input service Distributor.
- GSTR-7and GSTR-8. The TDS/ TCS details .

No changes can be made in GSTR 2A since it is system generated.

GSTR -2A enables the taxpayer/dealer to view both original and amended invoices.

### **When will GSTR 2A be generated?**

- After submission of Form GSTR-1 by suppliers or when the buyer adds invoices or
- Credit notes or Debit Notes etc.
- Amendments in Form GSTR-1/5.
- Form GSTR-6 is submitted for distribution of credit in the form of ISD credit invoice or ISD credit notes.
- Form GSTR-7 & 8 filed by the supplier or receiver for TDS & TCS credit respectively.

### **How to download GSTR 2A?**

Form GSTR-2A for a given tax period will be available for viewing and/or downloading (in Excel and/or JSON formats) in post-login mode on the GST portal. The generated JSON file can be opened in the Returns Offline Tool.

### **What is GSTR 2B?**

- Form GSTR-2B is an auto-drafted ITC statement that is static.
- It is a Summary statement showing ITC available and non-available for every section.
- GSTR-2B has been made available from August 2020 onwards. It can be generated by recipient taxpayers once a month on the 12th of the month next to the tax period.
- It guides on what action is to be taken on each section.
- Document-wise information such as credit notes, invoices, and debit notes enabling viewing and downloading.
- Import of goods & import from SEZ entities.

- The summary in Form GSTR-2B is bifurcated into the ITC available and ITC not available:
- ITC Available: A summary of ITC available as on the date of its generation and is divided into credit that can be availed and credit that is to be reversed
- ITC not Available: A summary of ITC not available and is divided into ITC not available and ITC reversal

### **How can GSTR 2B be generated?**

Post-login mode on the GST portal Navigate to Services> Returns > Returns Dashboard > File Returns > GSTR 2B Tile to view and download Form GSTR2B statement of a tax period.

### **Comparison on GSTR 2A and 2B**

Comparison on	GSTR 2A	GSTR 2B
Nature	Real Time	Static or Constant
Availability	Monthly	Monthly
Information captured from	Form GSTR-1,Form GSTR-5, Form GSTR-6, Form GSTR-7, Form GSTR-8	GSTR-1, GSTR-5, GSTR-6, ICEGATE system
ITC on import of goods	Not available	Shall be captured from ICEGATE

### **Reflecting of Invoices in GSTR 2A and 2B**

Scenari	Invoice Date	Date of Filing GSTR 1	Month in which GSTR 1 is reported	Availability in 2A	Availability in 2B
1	12/07/2021	11/08/2021	July 2021	July 2021	July 2021
2	12/07/2021	11/09/2021	August 2021	August 2021	August 2021
3	12/07/2021	11/09/2021	July 2021	July 2021	August 2021

Source: CA Club India