

Concept of GSTR 2A & Provisional ITC

GSTR – 2A

Supplier
(GSTR 1)



Receiver

Auto-Populated (GSTR 2A)

**Details of outward supplies of goods
or services**
GSTR1

Due Date - 11/04/2021

PREPARE ONLINE

PREPARE OFFLINE

Auto Drafted details (For view only)
GSTR2A

VIEW

DOWNLOAD

What is GSTR 2A ?

GSTR 2A is a purchase-related tax return that is automatically generated for each business by the GST portal.

It is generated based on information contained in following returns:

1. GSTR 1: By Registered Taxpayers
2. GSTR 5: By Non Resident Taxable Person
3. GSTR 6: By ISD
4. GSTR 7: By person liable to deduct TDS
5. GSTR 8: By E-Commerce Operator

Difference between GSTR 2 and GSTR 2A

GSTR 2	GSTR 2A
GSTR 2 is an official return suspended for the time being	GSTR 2A is an auto populated return
GSTR 2 is a filable form	GSTR 2A is a read only document

Matching GSTR 2A and GSTR 3B

GSTR 3B table 4 displays the details of ITC availed

GSTR 2A captures the details from GSTR 1 of the supplier.

Hence, there is a need to reconcile GSTR 2A and GSTR 3B

Reasons of Non reconciliation of GSTR 2A and GSTR 3B

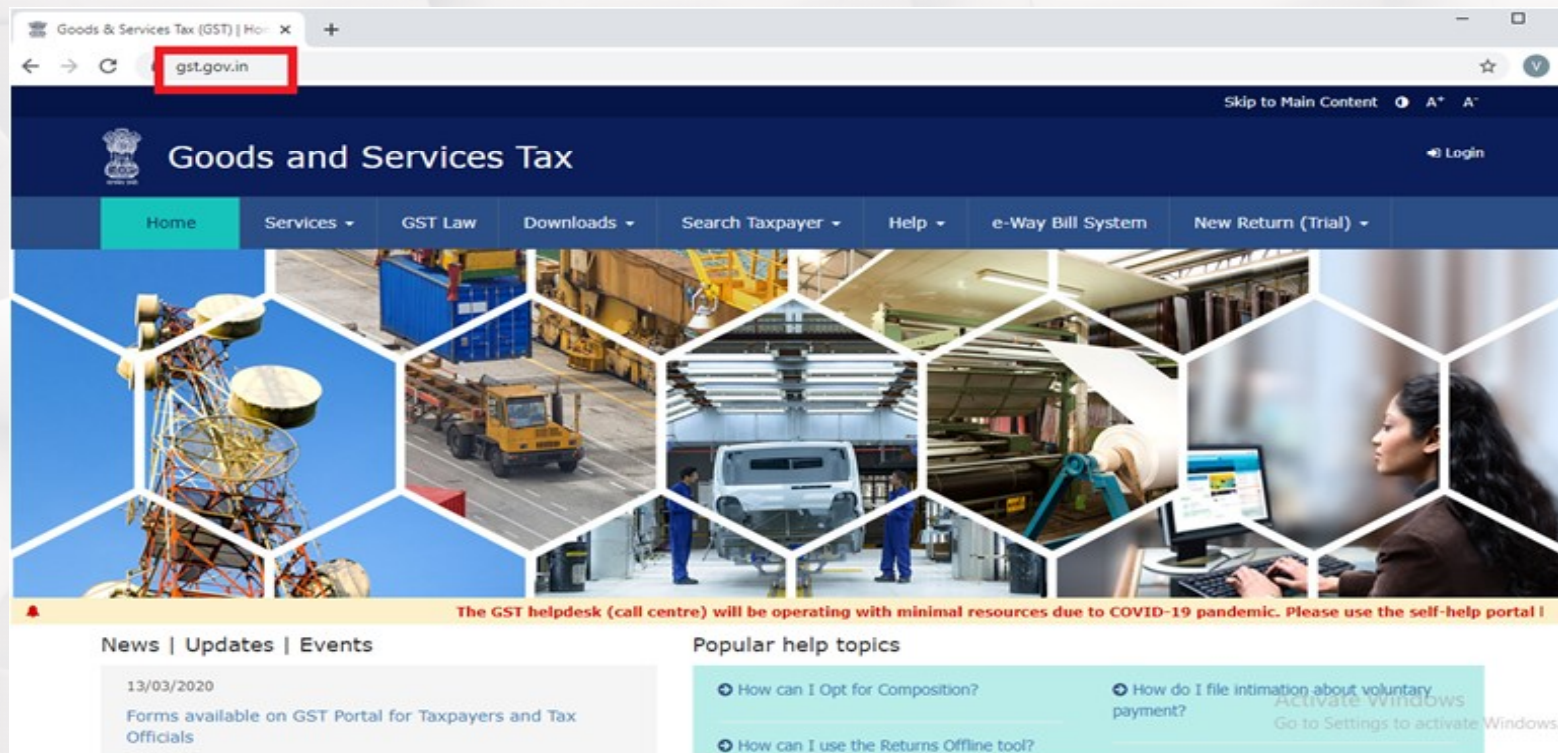
Due to the following reasons GSTR 2A and GSTR 3B do not match.

1. IGST Credit due to Import of Goods/Services Credit due to Reverse Charge.
2. ITC of goods/services received in one financial year availed in next financial year.

How to view/download GSTR 2A ?

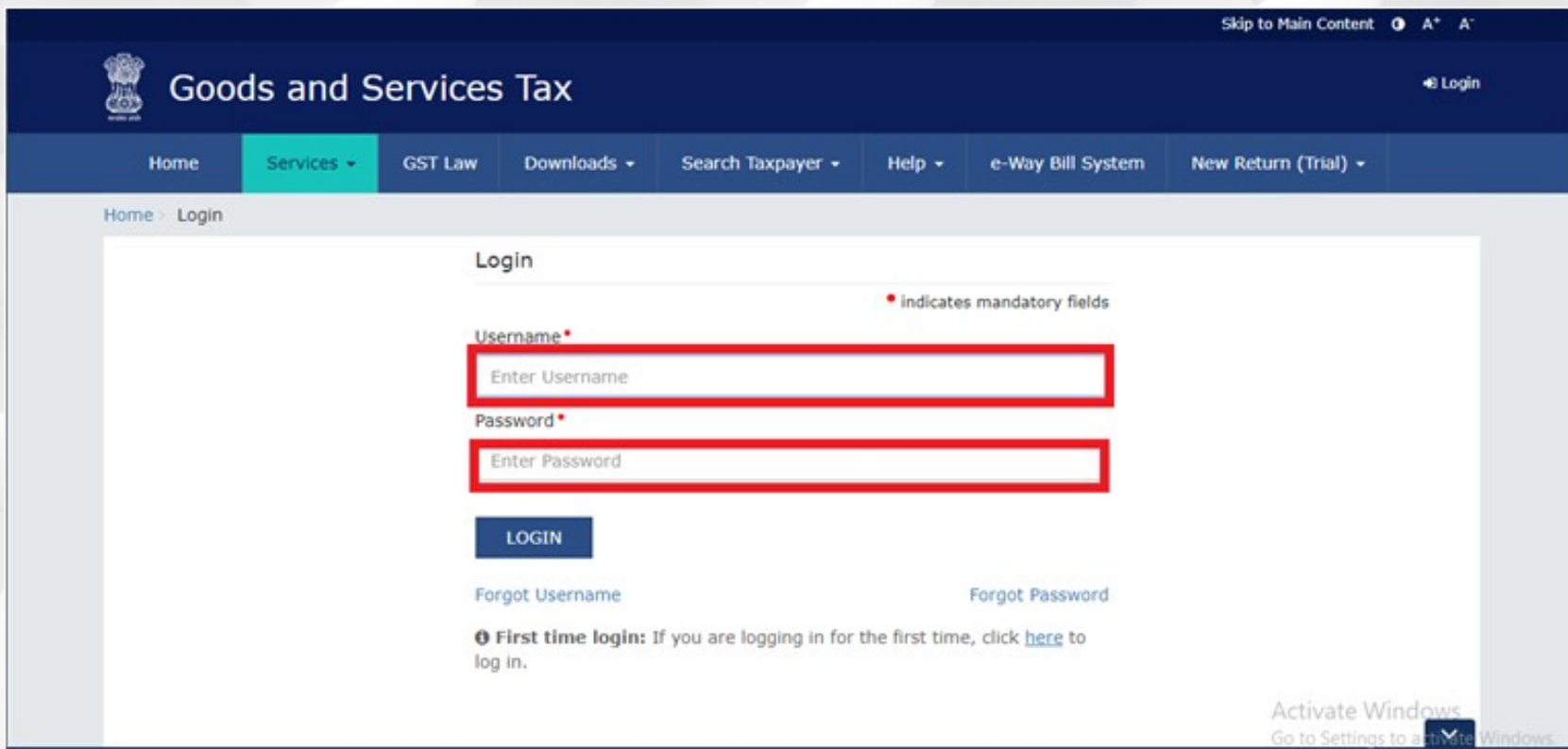
Steps to download GSTR 2A

Step 1- Go to www.gst.gov.in



The screenshot shows the homepage of the Goods and Services Tax (GST) portal. The browser address bar displays gst.gov.in. The page header includes the GST logo and the text "Goods and Services Tax". A navigation menu contains links for Home, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The main content area features a collage of images related to industry and commerce. A yellow banner at the bottom of the collage states: "The GST helpdesk (call centre) will be operating with minimal resources due to COVID-19 pandemic. Please use the self-help portal!". Below the banner, there are sections for "News | Updates | Events" and "Popular help topics". The "News | Updates | Events" section shows a date of 13/03/2020 and a link to "Forms available on GST Portal for Taxpayers and Tax Officials". The "Popular help topics" section lists several questions, including "How can I Opt for Composition?", "How do I file intimation about voluntary payment?", and "How can I use the Returns Offline tool?".

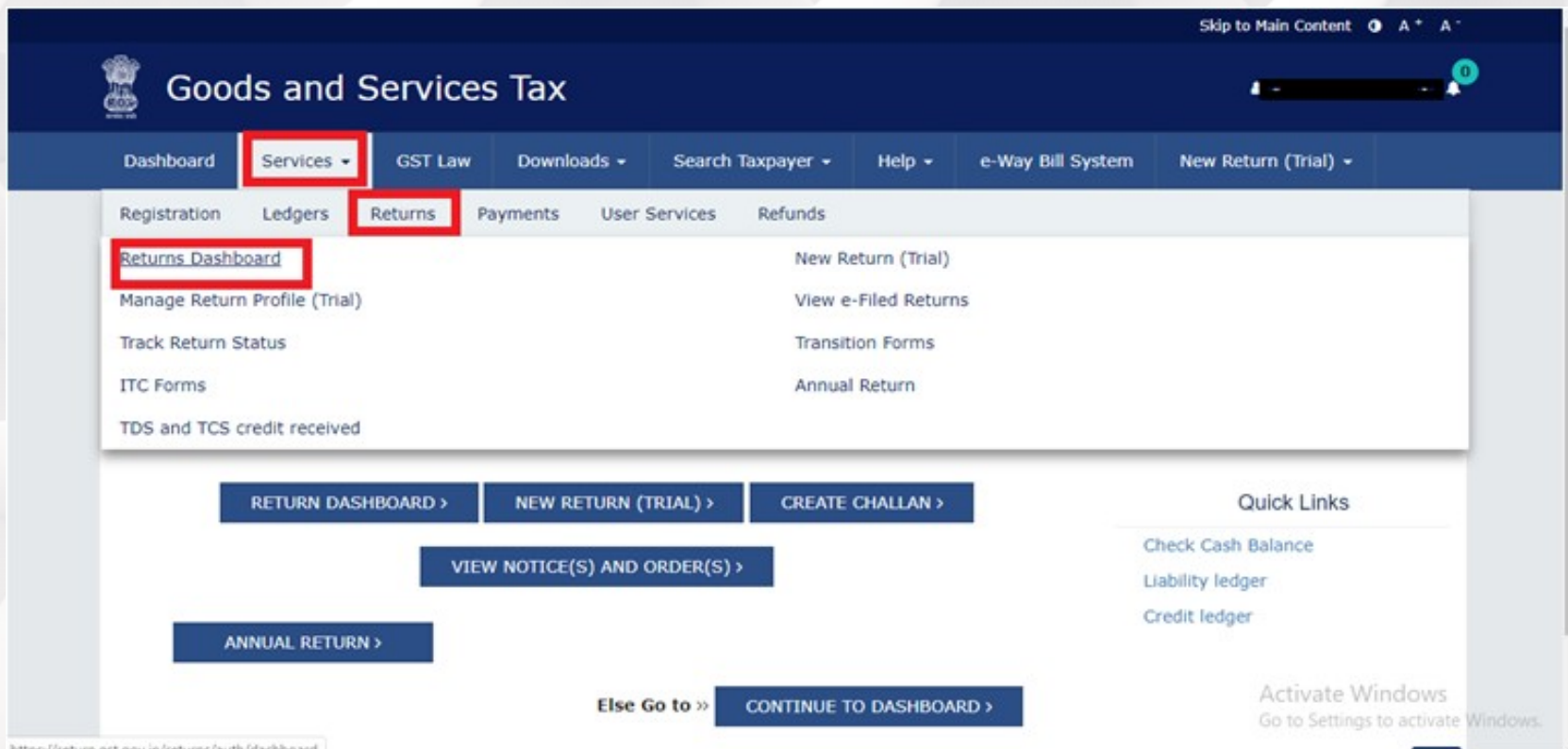
Step 2- Login to GST portal



The screenshot shows the GST portal login page. The page title is "Goods and Services Tax" with the Indian government logo. The navigation menu includes "Home", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help", "e-Way Bill System", and "New Return (Trial)". The "Services" menu is active. The main content area is titled "Login" and contains the following elements:

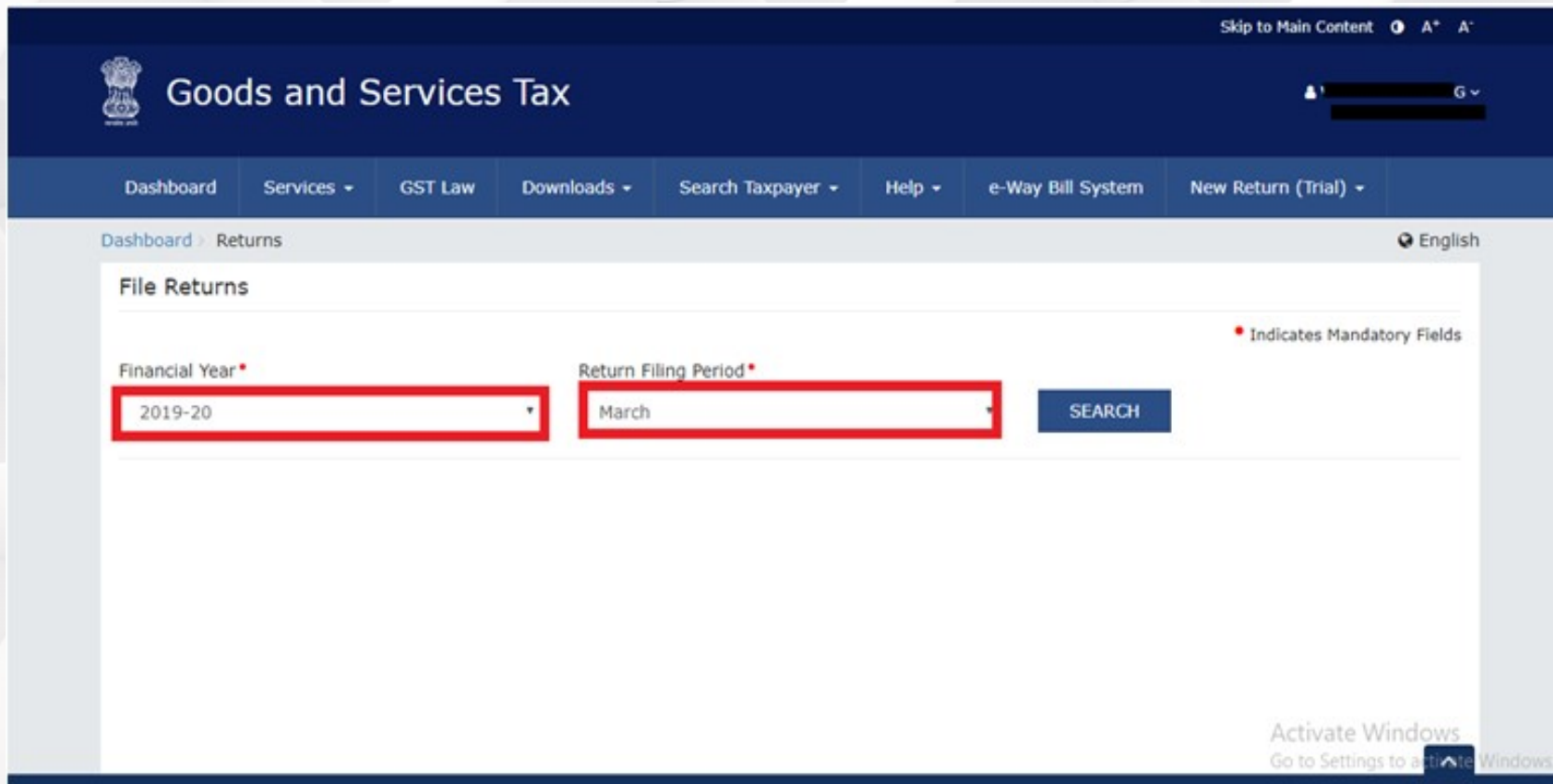
- A red dot icon indicating mandatory fields.
- A "Username" field with a red asterisk and a red border, containing the placeholder text "Enter Username".
- A "Password" field with a red asterisk and a red border, containing the placeholder text "Enter Password".
- A blue "LOGIN" button.
- Links for "Forgot Username" and "Forgot Password".
- A note: "First time login: If you are logging in for the first time, click [here](#) to log in."
- An "Activate Windows" watermark in the bottom right corner.

Step 3- Go to services--->Returns->Returns Dashboard




The screenshot displays the Goods and Services Tax portal interface. The main navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', 'e-Way Bill System', and 'New Return (Trial)'. The 'Services' menu is expanded, showing 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'Returns' sub-menu is further expanded, highlighting 'Returns Dashboard' as the selected option. Below the navigation, there are several action buttons: 'RETURN DASHBOARD >', 'NEW RETURN (TRIAL) >', 'CREATE CHALLAN >', 'VIEW NOTICE(S) AND ORDER(S) >', and 'ANNUAL RETURN >'. A 'Quick Links' section on the right contains 'Check Cash Balance', 'Liability ledger', and 'Credit ledger'. At the bottom, there is an 'Else Go to >>' button labeled 'CONTINUE TO DASHBOARD >'. A small notification at the bottom left reads 'https://returns.net.in/returns/author/trackbuant'.

Step 4- Select Return period



Skip to Main Content A* A*

 Goods and Services Tax

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System New Return (Trial) ▾

Dashboard > Returns English

File Returns

Indicates Mandatory Fields

Financial Year* 2019-20 ▾

Return Filing Period* March ▾

SEARCH

Activate Windows
Go to Settings to activate Windows.

Steps to view GSTR 2A

Step 1 :Click on download

File Returns

GSTR-2A can now be downloaded in excel/CSV format for your reference and further use

• Indicates Mandatory Fields

Financial Year* Return Filing Period*

Details of outward supplies of goods or services GSTR1 Due Date - 11/04/2020 <input type="button" value="PREPARE ONLINE"/> <input type="button" value="PREPARE OFFLINE"/>	Auto Drafted details (For view only) GSTR2A <input type="button" value="VIEW"/> <input type="button" value="DOWNLOAD"/>	Monthly Return GSTR3B Due Date - 20/04/2020 <input type="button" value="PREPARE ONLINE"/> <input type="button" value="PREPARE OFFLINE"/>
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Comparison of liability declared and ITC claimed

Activate Windows
Go to Settings to activate Windows

Step 2 :Click on the tiles names to view the details

GSTR2A - AUTO DRAFTED DETAILS

GSTR# - 26AAACJ2998M1ZZ FY - 2017-18	Legal Name - JAI BHARAT GUM & CHEMICALS LTD. Return Period - March	Trade Name - JAI BHARAT GUM AND CHEMICALS LTD
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****NOTE:**You can only view details of inward supplies in GSTR-2A. To take action, click [GSTR-2](#).

PART-A **** Important Notice:** If the invoices are more than 500, please check here

B2B Invoices	Credit/Debit Notes
Amendments to B2B Invoices	Amendments to Credit/Debit Notes

PART-B

ISD Credits	Amendments to ISD Credits
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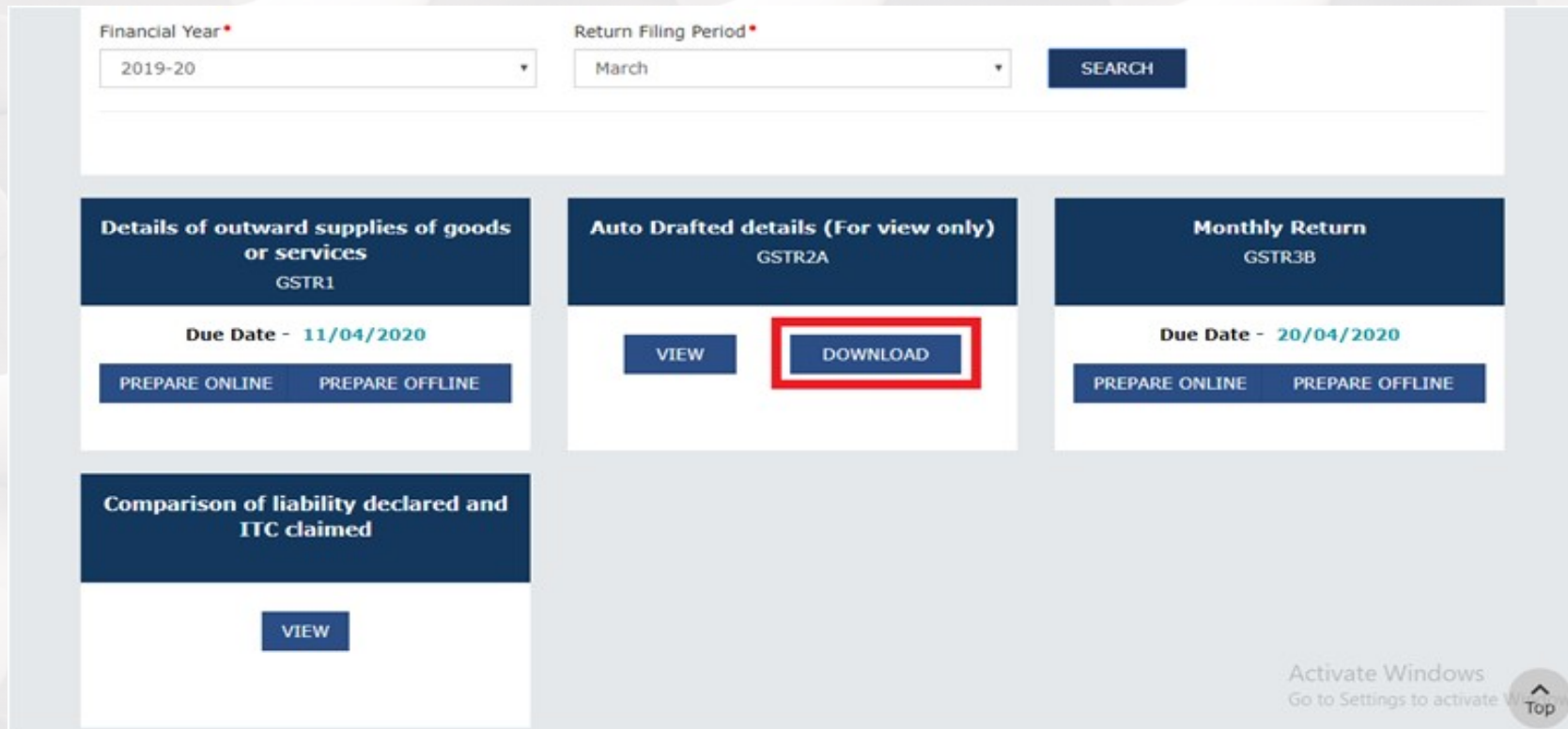
PART-C

TDS Credits	Amendments to TDS Credits	TCS Credits
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[BACK](#)

Steps to download GSTR 2A

Step 1 : Click on download



Financial Year*
2019-20

Return Filing Period*
March

SEARCH

Details of outward supplies of goods or services
GSTR1
Due Date - 11/04/2020
PREPARE ONLINE PREPARE OFFLINE

Auto Drafted details (For view only)
GSTR2A
VIEW **DOWNLOAD**

Monthly Return
GSTR3B
Due Date - 20/04/2020
PREPARE ONLINE PREPARE OFFLINE

Comparison of liability declared and ITC claimed
VIEW

Activate Windows
Go to Settings to activate Windows
Top

Step 2

Click the **GENERATE JSON FILE TO DOWNLOAD** button to generate data in the JSON format.

OR

Click the **GENERATE EXCEL FILE TO DOWNLOAD** button to generate data in the excel format.

It may take up to 20 minutes for the file to be generated. Once the file is generated, the link will appear to download.

Download the file.

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System New Return (Trial) ▾

Dashboard > Returns > GSTR English

Offline Download for GSTR2A ↻

Help

Inward supplies details in GSTR-2A, auto drafted on the basis of GSTR 1/5/6/7/8, can be downloaded as either Json file to view in offline tool or can be downloaded as Excel file

Download data for GSTR2A

Note:Please refer help section for more details.

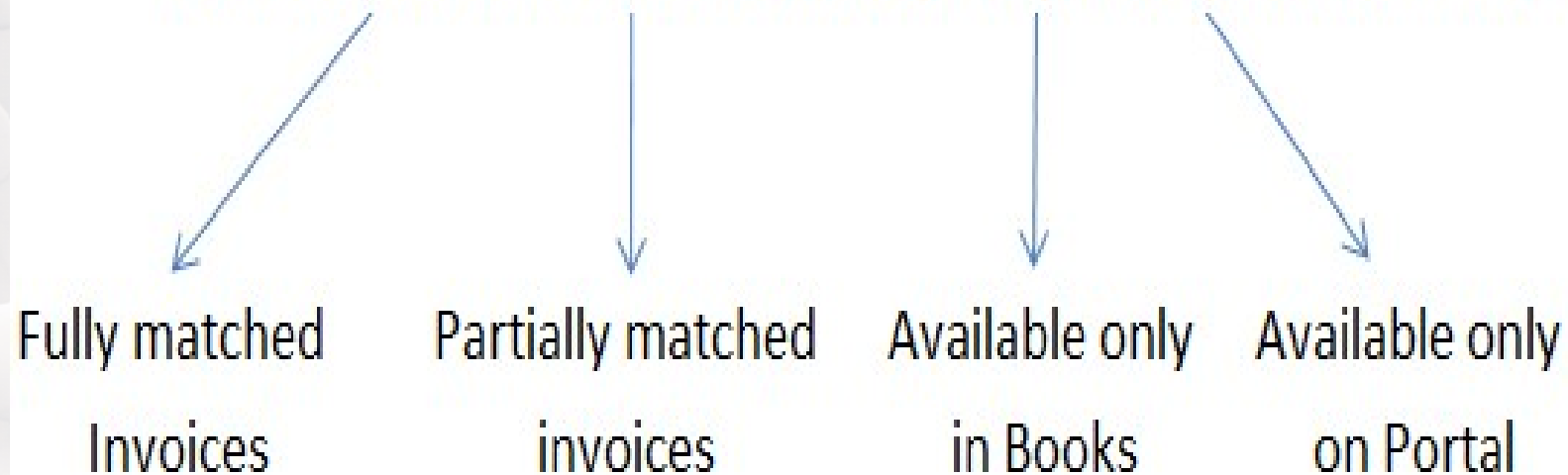
GENERATE JSON FILE TO DOWNLOAD

GENERATE EXCEL FILE TO DOWNLOAD

BACK ↑

Possible outcomes of GSTR 2A & GSTR 3B Reconciliation

Possible outcomes from GSTR 2A and GSTR 3B Reconciliation



Provisional ITC

CBIC in its notification dated 9th October 2019 came up with a rule of provisional ITC. ***N/N 49/2019***.

Provisional ITC means tax credit in GSTR 3B can be claimed only to the extent of 5% ***N/N 94/2020*** (earlier 20% was limit for the period 09/10/2019 to 31/12/2019 & 10% for the period 01/01/2020 to 31/12/2020) of eligible ITC reflected in GSTR 2A.

Provisional ITC

Therefore, total ITC that can be claimed in GSTR-3B is 105% of the eligible ITC appearing in the GSTR-2A of a particular period.

Note: Provisional ITC concept is not available for the Reverse Charge Mechanism.

How to calculate Provisional ITC?

S.No.	Particular	Amount
1)	Eligible ITC available in books of account	
2)	Total ITC available in GSTR 2A	
3)	ITC not available in GSTR 2A	(difference of 1 and 2)
4)	Actual ITC from GSTR 2A	(same as 2)
5)	Provisional ITC @ 5% of GSTR 2A ITC	(Min of point 3 or 5% of point 4)
6)	ITC can be taken in GSTR 3B	(Point 4+Point 5)
7)	ITC can not be taken GSTR 3B	(Point 1-Point 6)

Illustration:

S.No.	Particular	No Provisional ITC	20%	10%	5%
1)	Eligible ITC available in books of account	100000	100000	100000	100000
2)	Total ITC available in GSTR 2A	80000	80000	80000	80000
3)	ITC not available in GSTR 2A	20000	20000	20000	20000
4)	Actual ITC from GSTR 2A	80000	80000	80000	80000
5)	Provisional ITC @ x% of GSTR 2A ITC	20000	16000	8000	4000
6)	ITC can be taken in GSTR 3B	100000	96000	88000	84000
7)	ITC can not be taken GSTR 3B	Nil	4000	12000	16000

How to compute Provisional ITC when pending invoices uploaded in next month?

S.No.	Particular	Amount
1)	Previous period ITC	(Previous period ITC not taken in GSTR 3B)
2)	Invoices uploaded in current month	(Previous period invoices uploaded in this month)
3)	Provisional ITC @ 5% of GSTR 2A ITC	(5% of point 2)
4)	ITC can be taken in GSTR 3B	(Min of Point 1, Point 2+Point 3)
5)	ITC can not be taken GSTR 3B	(Point 1-Point 4)

Illustration: (Continued same as above)

S.No.	Particular	Case 1	Case 2
1)	Previous period ITC	16000	16000
2)	Invoices uploaded in current month	10000	20000
3)	Provisional ITC @ 5% of GSTR 2A ITC	500	1000
4)	ITC can be taken in GSTR 3B	10500	16000
5)	ITC can not be taken GSTR 3B	0	0