

GSTR 2B

What is GSTR 2B ?

GSTR-2B provides eligible and ineligible Input Tax Credit (ITC) for each month, similar to GSTR-2A but remains constant for a period.

GSTR 2B available to which taxpayers

GSTR2B shall be available to all the regular taxpayers.

Every recipient can generate it on the basis of the GSTR-1, GSTR-5 and GSTR-6 furnished by their suppliers.

Availability of GSTR 2B on Portal

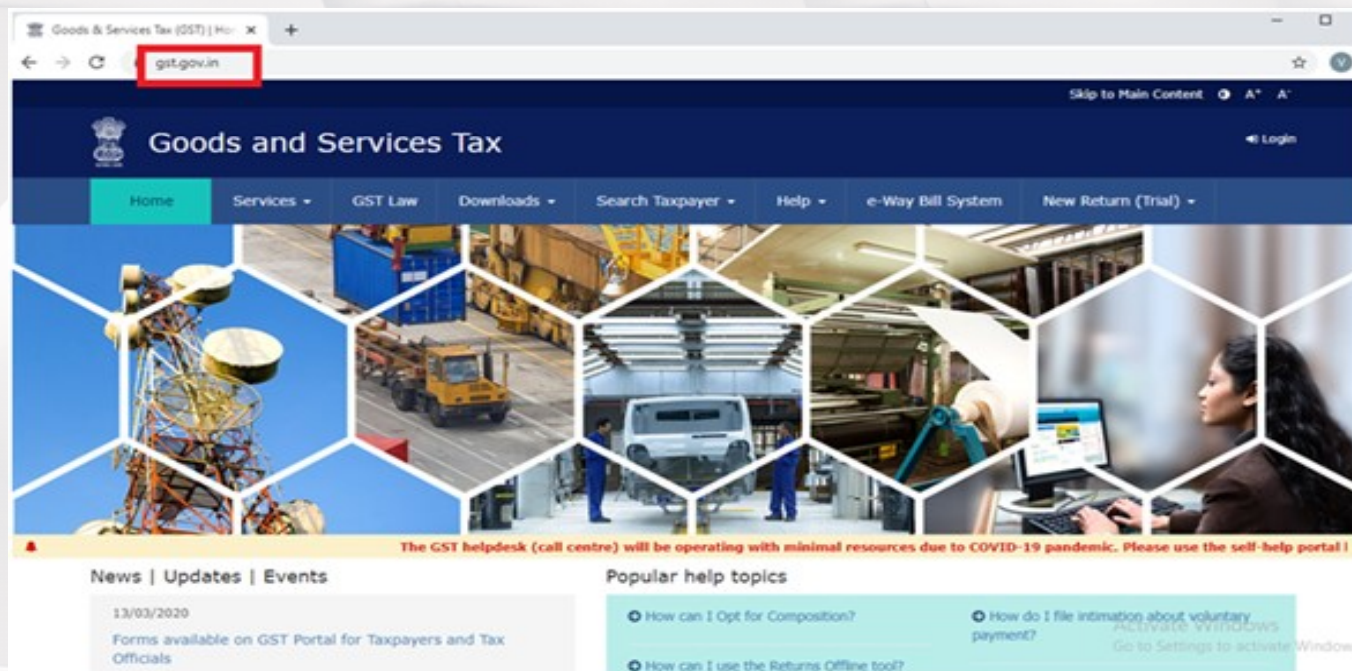
GSTR-2B will be available from July 2020 onwards.

It can be generated by recipient taxpayers once a month on the 12th for the previous month.

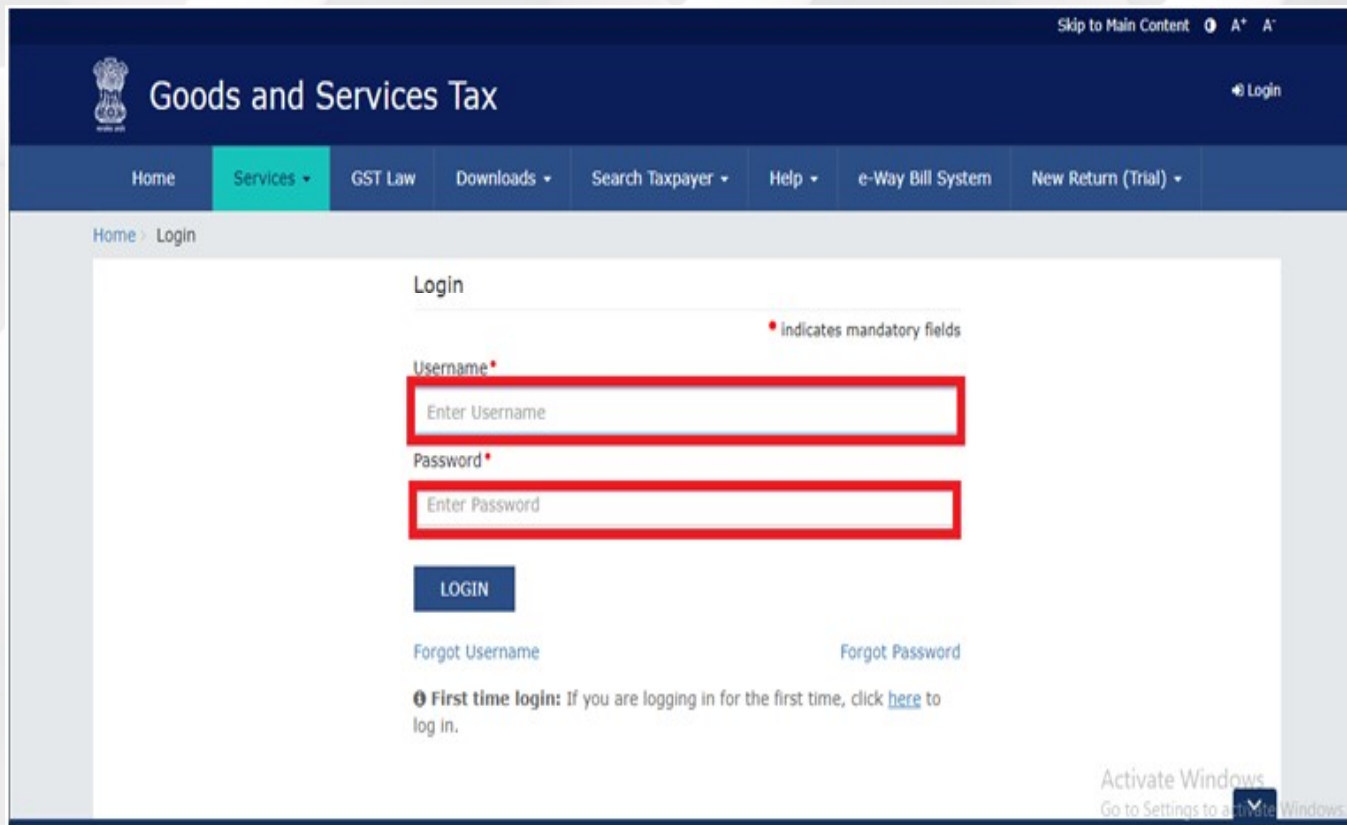
For instance, GSTR 2B for July 2020 can be accessed on 12th August 2020.

How to view GSTR 2B on Portal?

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



Step 2- Login to GST Portal



The screenshot shows the GST Portal login page. The header includes the Government of India logo, the text "Goods and Services Tax", and a "Login" link. The navigation menu contains "Home", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help", "e-Way Bill System", and "New Return (Trial)". The main content area is titled "Login" and features a form with two input fields: "Username" and "Password", both marked as mandatory with red asterisks. The "Username" field contains the placeholder text "Enter Username" and the "Password" field contains "Enter Password". A red box highlights both input fields. Below the fields is a blue "LOGIN" button. There are links for "Forgot Username" and "Forgot Password". A note states: "First time login: If you are logging in for the first time, click [here](#) to log in." The footer includes an "Activate Windows" watermark.

Skip to Main Content A+ A-

Goods and Services Tax Login

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

Home > Login

Login

• Indicates mandatory fields

Username*
Enter Username

Password*
Enter Password

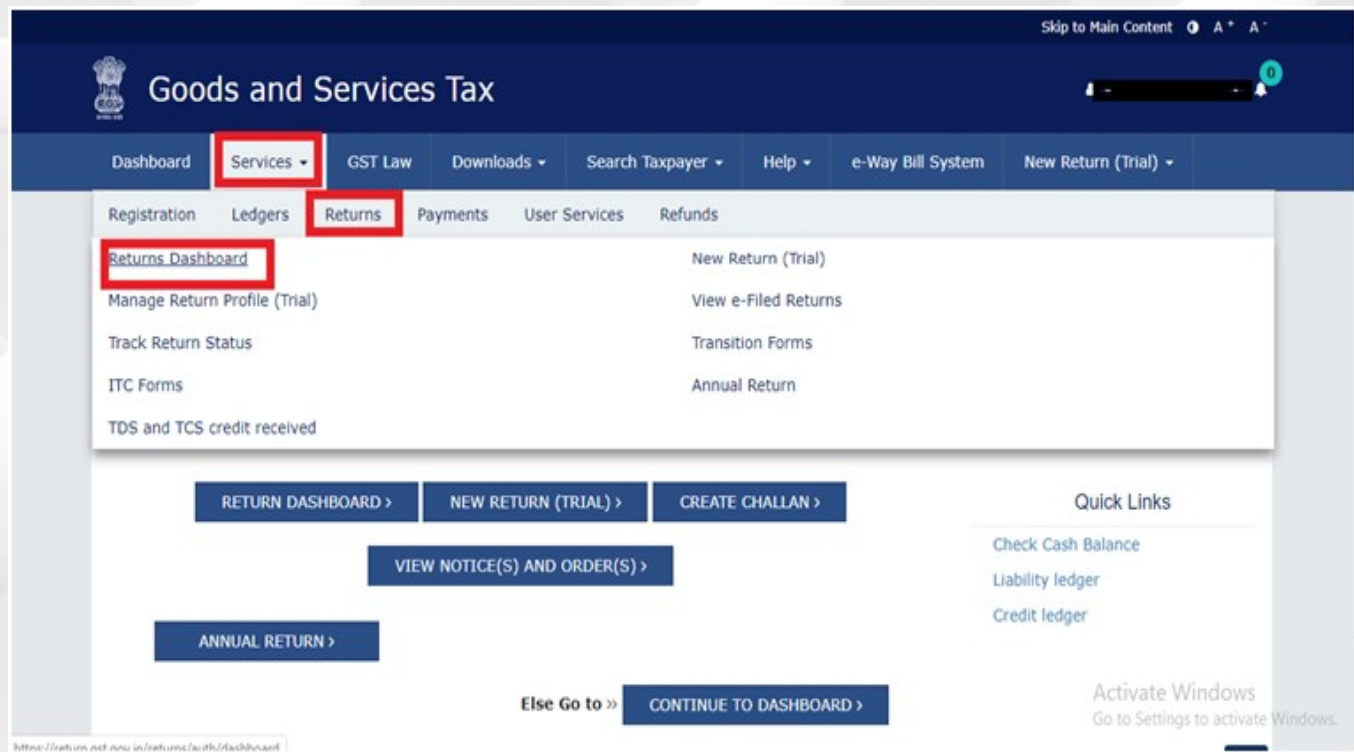
LOGIN

[Forgot Username](#) [Forgot Password](#)

First time login: If you are logging in for the first time, click [here](#) to log in.

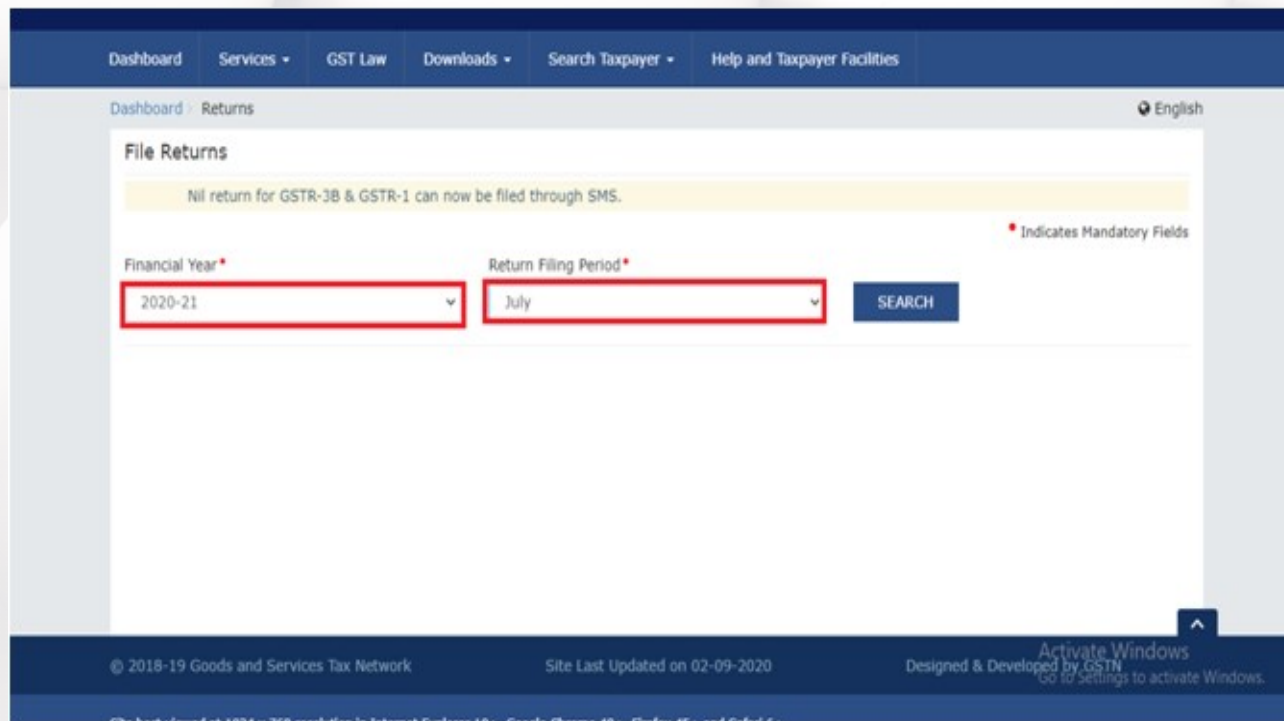
Activate Windows
Go to Settings to activate Windows

Step 3- Navigate to the 'Returns Dashboard'



The screenshot displays the Goods and Services Tax (GST) 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 the 'Returns Dashboard' 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 includes 'Check Cash Balance', 'Liability ledger', and 'Credit ledger'. At the bottom, there is an 'Else Go to >>' button labeled 'CONTINUE TO DASHBOARD >'. The URL at the bottom of the page is <https://returns.net.nsu.in/returns/auth/dashboard>.

Step 4- Select the relevant tax period, month and year



Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities

Dashboard Returns English

File Returns

Nil return for GSTR-3B & GSTR-1 can now be filed through SMS.

Indicates Mandatory Fields

Financial Year* 2020-21

Return Filing Period* July

SEARCH

© 2018-19 Goods and Services Tax Network Site Last Updated on 02-09-2020

Activate Windows
Designed & Developed by GSTN
Go to Settings to activate Windows.

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 40+, Firefox 45+, and Safari 6+

Step 5- Click on GSTR 2B

[EDIT](#) Please click here to edit your preference for Return Filing

<p>Details of outward supplies of goods or services GSTR1</p> <p>Due Date - 11/08/2020</p> <p>PREPARE ONLINE PREPARE OFFLINE</p>	<p>Auto Drafted details (For view only) GSTR2A</p> <p>VIEW DOWNLOAD</p>	<p>Auto - drafted ITC Statement GSTR2B</p> <p>VIEW DOWNLOAD</p>
<p>Monthly Return GSTR3B</p> <p>Due Date - 27/09/2020</p> <p>PREPARE ONLINE PREPARE OFFLINE</p>	<p>Comparison of liability declared and ITC claimed</p> <p>VIEW</p>	

Activate Windows
Go to Settings to activate Windows. [Top](#)

Difference between GSTR 2A & GSTR 2B

Points of Comparison	GSTR-2A	GSTR-2B
Nature of Statement	Dynamic, as it changes from day to day, as and when the supplier uploads the documents.	Remains static or constant, as the GSTR-2B for one month cannot change based on future actions of the supplier.
Frequency of Availability	Monthly	Monthly
Source of Information	GSTR-1, GSTR-5, GSTR-6, GSTR-7, GSTR-8	GSTR-1, GSTR-5, GSTR-6, ICEGATE system

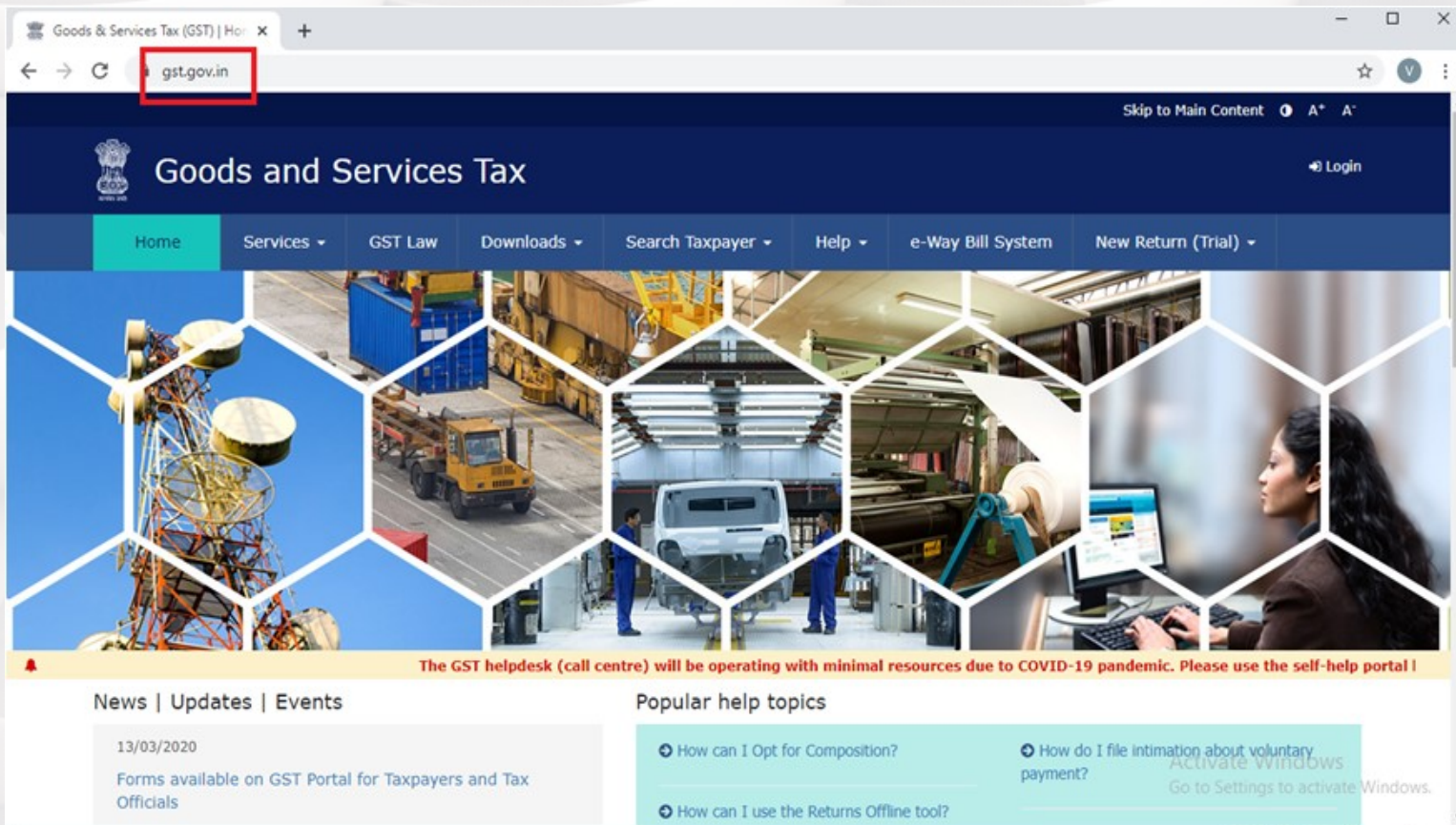
ITC Matching Tools

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.

Therefore, it helps them declare and, in turn, claim the correct and eligible amount of ITC when filing Form GSTR-3B.

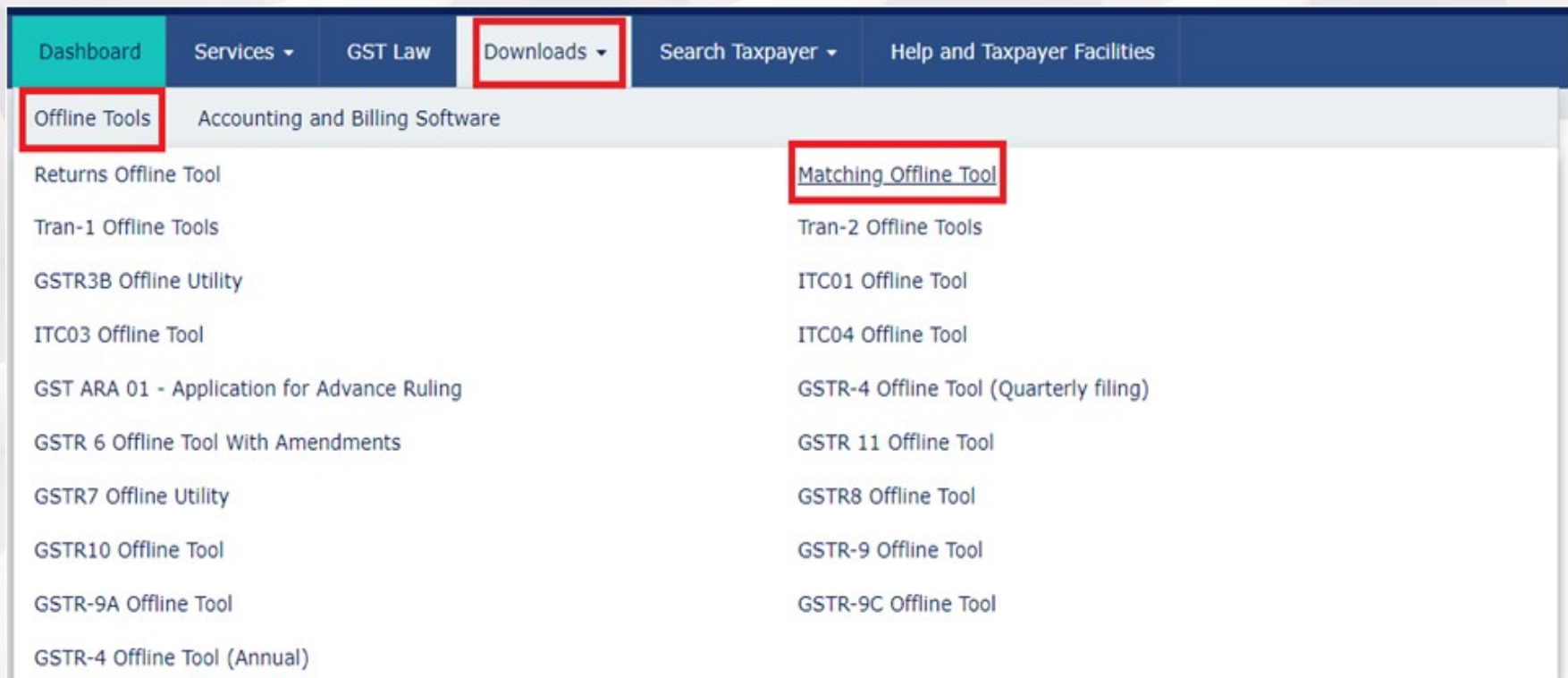
How to download the Utility?

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



The screenshot shows the GST Portal website in a browser window. The address bar displays www.gst.gov.in, which is highlighted with a red box. The page title is "Goods and Services Tax" and includes a "Login" link. The navigation menu contains: 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 below the collage reads: "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 the text "Forms available on GST Portal for Taxpayers and Tax Officials". The "Popular help topics" section lists: "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- Go to Downloads->Offline Tools>Matching Offline Tool



The screenshot shows the website's navigation menu with the following items:

- Dashboard
- Services ▾
- GST Law
- Downloads ▾
- Search Taxpayer ▾
- Help and Taxpayer Facilities

The 'Downloads' menu is expanded, showing a sub-menu titled 'Offline Tools' with the subtitle 'Accounting and Billing Software'. The sub-menu items are:

- Returns Offline Tool
- Tran-1 Offline Tools
- GSTR3B Offline Utility
- ITC03 Offline Tool
- GST ARA 01 - Application for Advance Ruling
- GSTR 6 Offline Tool With Amendments
- GSTR7 Offline Utility
- GSTR10 Offline Tool
- GSTR-9A Offline Tool
- GSTR-4 Offline Tool (Annual)
- Matching Offline Tool
- Tran-2 Offline Tools
- ITC01 Offline Tool
- ITC04 Offline Tool
- GSTR-4 Offline Tool (Quarterly filing)
- GSTR 11 Offline Tool
- GSTR8 Offline Tool
- GSTR-9 Offline Tool
- GSTR-9C Offline Tool

Step 3- The Matching Tool page is displayed. Click the Download

Matching Offline Tool v1.2

The Matching Offline Tool can be used to:

1. View GSTR-2B (Auto-drafted Input tax credit (ITC) statement)
2. Match GSTR-2B with Purchase register

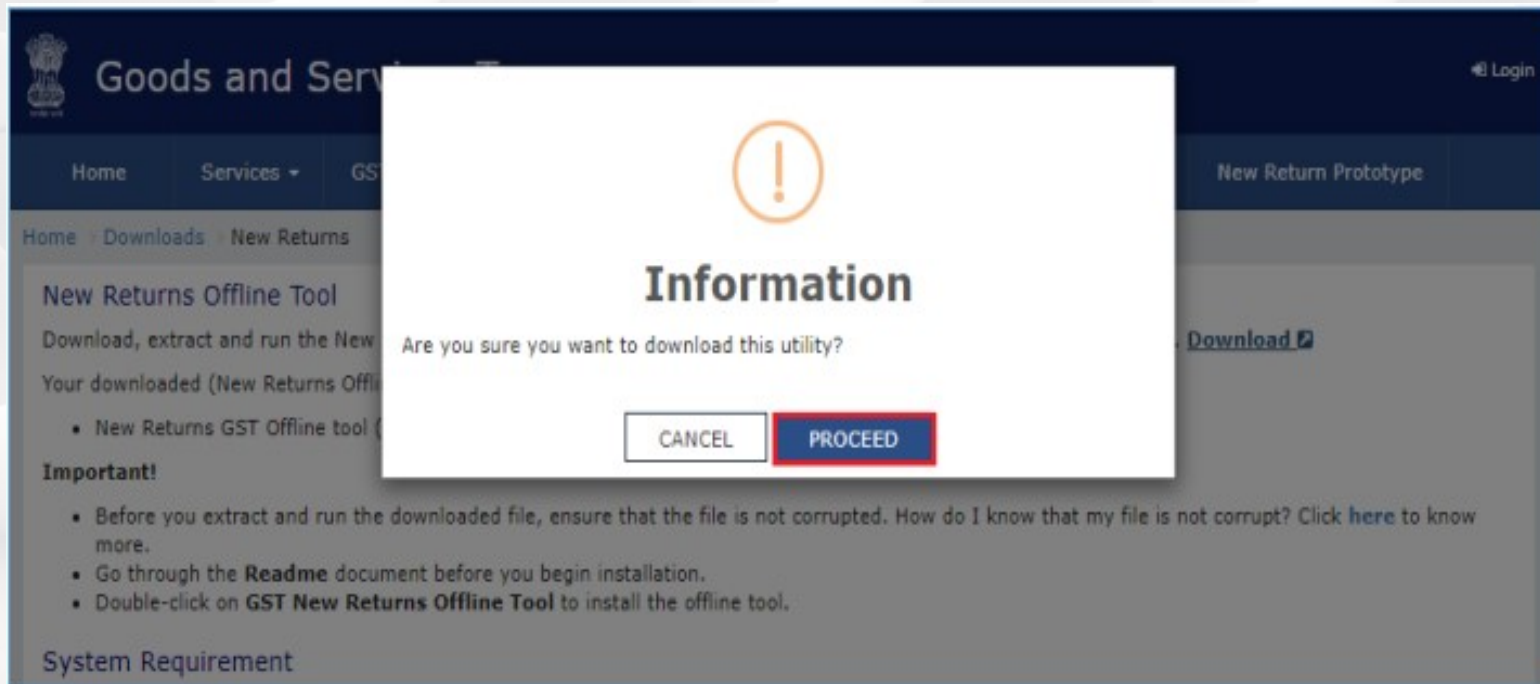
To install the tool, please download, extract the zip file and run the

[Download](#) 

Your downloaded (Matching_Offline_Tool) zip file contains:

- GSTR2B_Matching_Tool_v1.2.exe (Application)
- Purchase Register Excel Template
- Readme
- User Manual
- Change History

Step 4- An Information pop-up opens to confirm the download. Click on PROCEEDS.



The screenshot displays the Goods and Services Tax (GST) portal interface. A central information pop-up dialog box is overlaid on the page. The dialog box features a yellow warning icon at the top, followed by the heading "Information" and the question "Are you sure you want to download this utility?". At the bottom of the dialog, there are two buttons: "CANCEL" and "PROCEED". The "PROCEED" button is highlighted with a red border. The background page shows the GST portal navigation menu, including "Home", "Downloads", and "New Returns". The main content area displays the "New Returns Offline Tool" section, which includes instructions for downloading and running the tool, and a list of important notes regarding file integrity and installation.

Goods and Services Tax

Home Services - GST

Home Downloads New Returns

New Returns Offline Tool

Download, extract and run the New Returns Offline Tool

Your downloaded (New Returns Offline Tool) files are:

- New Returns GST Offline tool (New Returns Offline Tool)

Important!

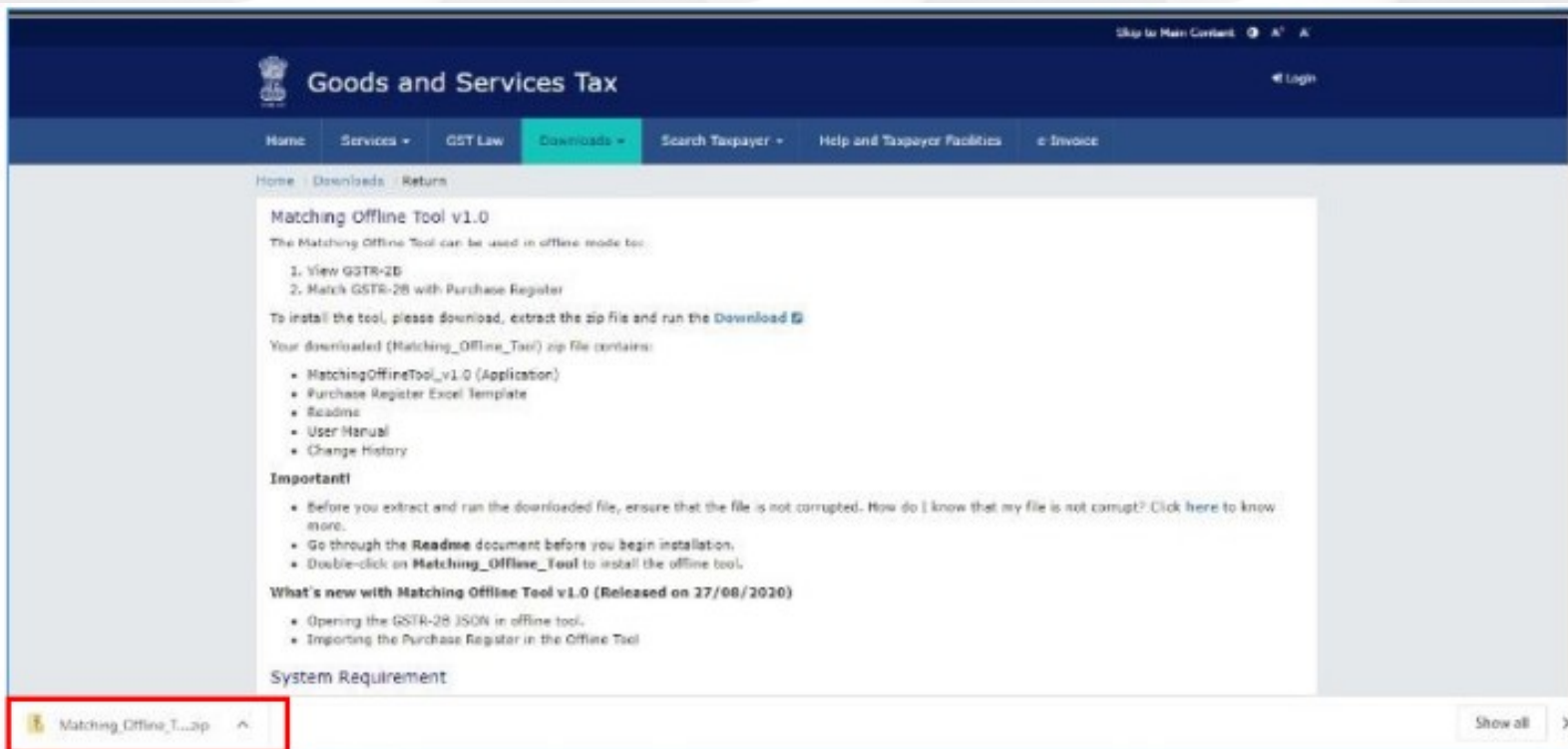
- Before you extract and run the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.
- Go through the **Readme** document before you begin installation.
- Double-click on **GST New Returns Offline Tool** to install the offline tool.

System Requirement

New Return Prototype

Download

Step 5- The Matching Offline Tool gets downloaded in a zip folder.



Goods and Services Tax

Home | Downloads | Return

Matching Offline Tool v1.0

The Matching Offline Tool can be used in offline mode too:

1. View GSTR-2B
2. Match GSTR-2B with Purchase Register

To install the tool, please download, extract the zip file and run the [Download](#)

Your downloaded (Matching_Offine_Tool) zip file contains:

- MatchingOfflineTool_v1.0 (Application)
- Purchase Register Excel Template
- Readme
- User Manual
- Change History

Important!

- Before you extract and run the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? [Click here to know more.](#)
- Go through the **Readme** document before you begin installation.
- Double-click on **Matching_Offine_Tool** to install the offline tool.

What's new with Matching Offline Tool v1.0 (Released on 27/08/2020)



- Opening the GSTR-2B JSON in offline tool.
- Importing the Purchase Register in the Offline Tool

System Requirement

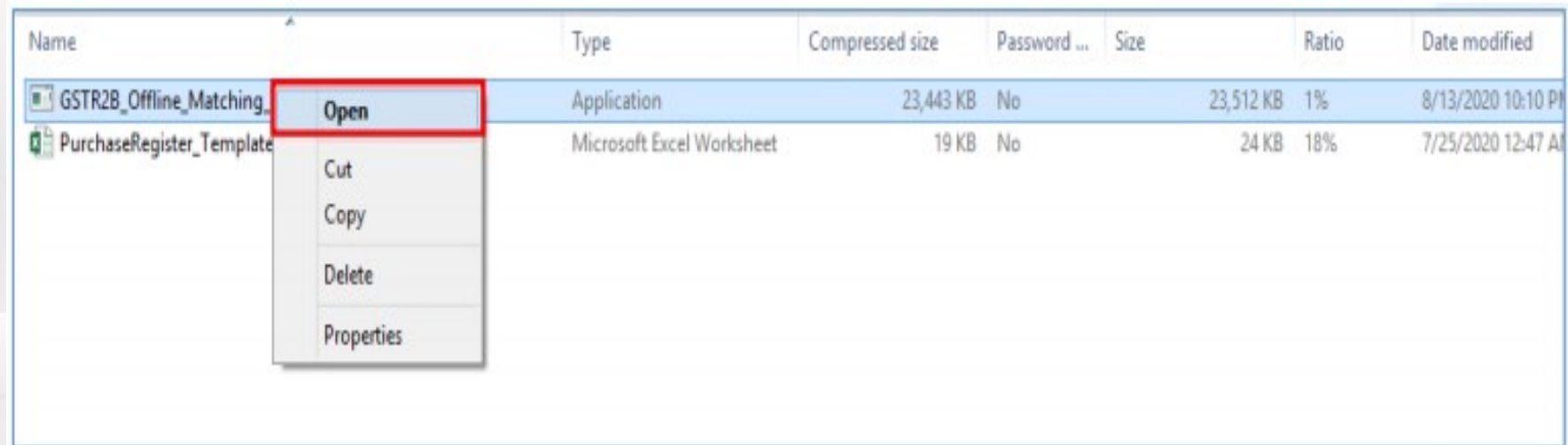
Matching_Offine_T...zip

Show all

Step 6- Extract the files from the downloaded zip folder.

Name	Type	Compressed size	Password ...	Size	Ratio	Date modified
 GSTR2B Offline Matching Tool Offline Tool v2.0	Application	23,443 KB	No	23,512 KB	1%	8/13/2020 10:10 P
 PurchaseRegister_Template V1.0	Microsoft Excel Worksheet	19 KB	No	24 KB	18%	7/25/2020 12:47 A

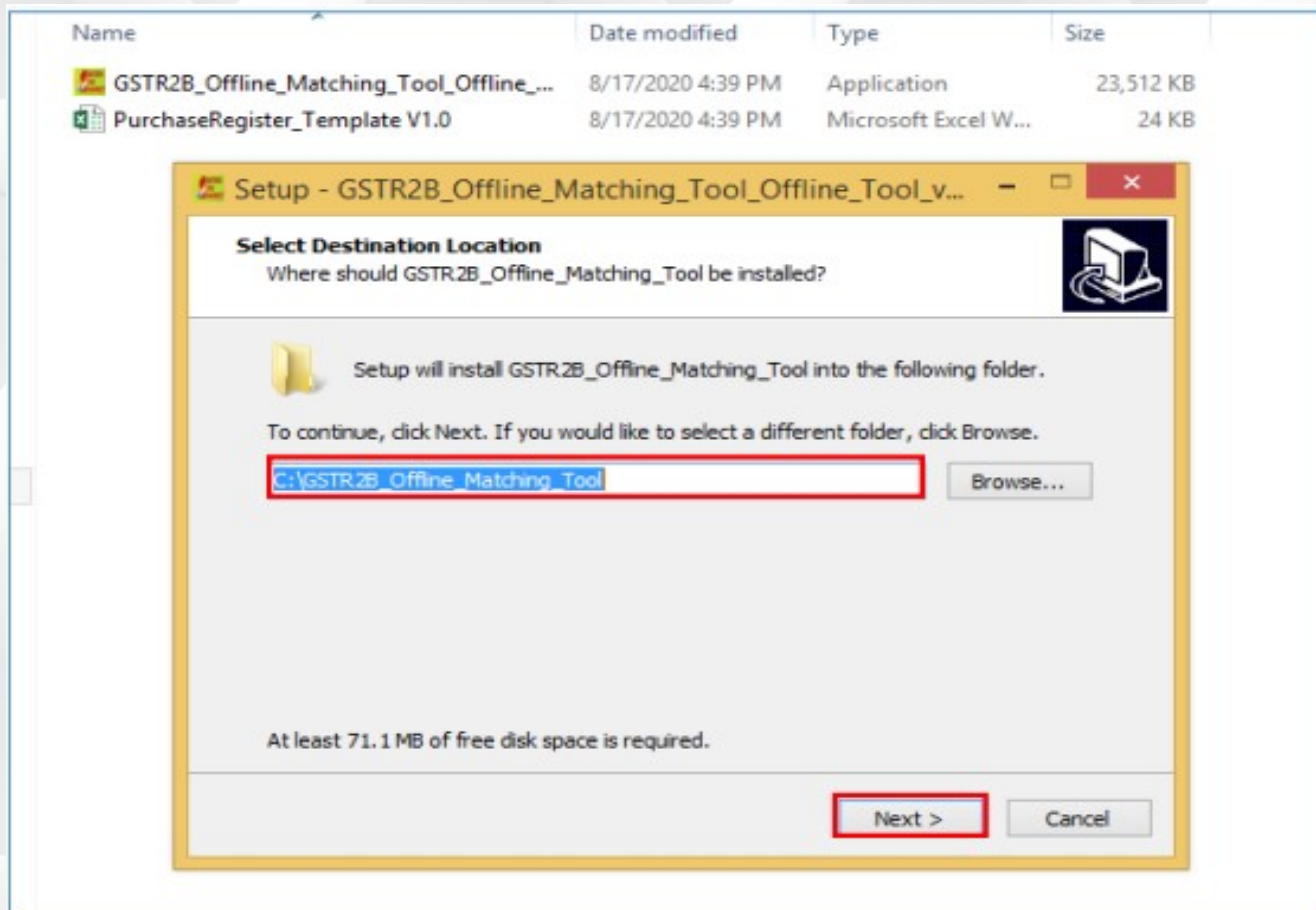
Step 7- Right-click the .exe file and click Open to install the Matching Tool.



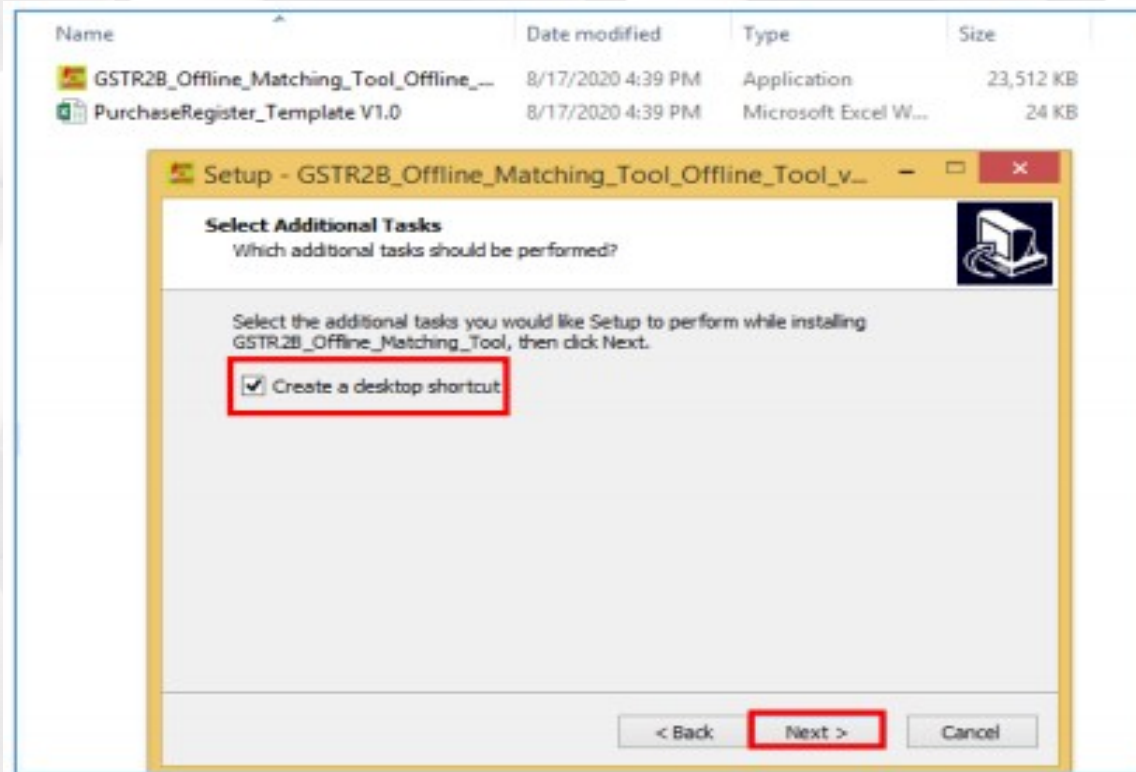
The screenshot shows a file explorer window with a table of files. A right-click context menu is open over the file 'GSTR2B_Offline_Matching_...', and the 'Open' option is highlighted with a red box. The table columns are Name, Type, Compressed size, Password ..., Size, Ratio, and Date modified.

Name	Type	Compressed size	Password ...	Size	Ratio	Date modified
GSTR2B_Offline_Matching_...	Application	23,443 KB	No	23,512 KB	1%	8/13/2020 10:10 PM
PurchaseRegister_Template	Microsoft Excel Worksheet	19 KB	No	24 KB	18%	7/25/2020 12:47 AM



Step 8- Select the folder where you want to install the Matching Tool and click Next.

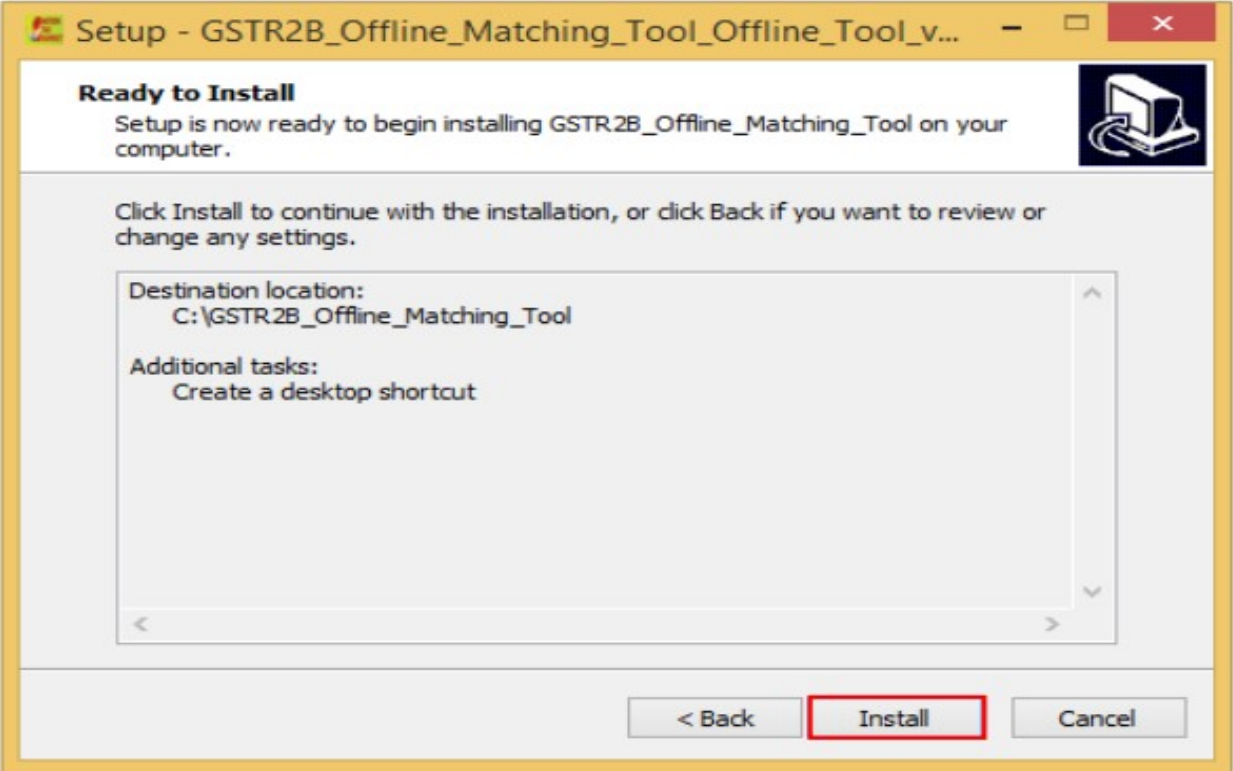


Step 9- Select create a desktop shortcut and then Click Next.



Step 10- Click Install

Name	Date modified	Type	Size
 GSTR2B_Offline_Matching_Tool_Offline_...	8/17/2020 4:39 PM	Application	23,512 KB
 PurchaseRegister_Template V1.0	8/17/2020 4:39 PM	Microsoft Excel W...	24 KB



Ready to Install
Setup is now ready to begin installing GSTR2B_Offline_Matching_Tool on your computer.

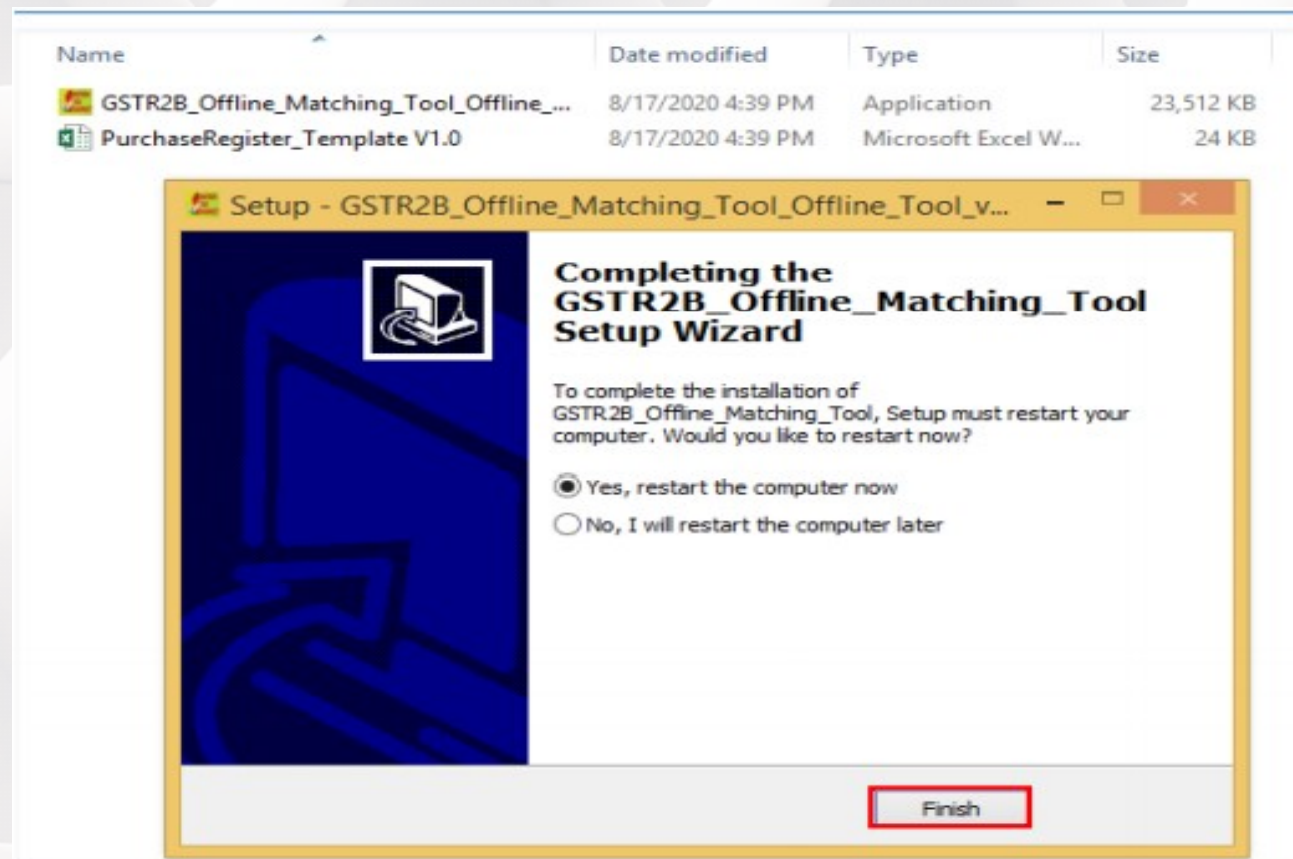
Click Install to continue with the installation, or click Back if you want to review or change any settings.

Destination location:
C:\GSTR2B_Offline_Matching_Tool

Additional tasks:
Create a desktop shortcut

< Back **Install** Cancel

Step 11- Click Finish



Step 12- A shortcut icon is created on your desktop for the Matching Tool. Double-click the icon to open the tool.



How to use the Utility?

Step 1 Manage Profile

Step 2 Download File GSTR 2B Json File from GST Portal

Step 3 Open JSON Files in the Matching Tool

Step 4 Import Purchase Register In the Matching Tool

Step 5 Matching Results

◆ 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