



**5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry**

GSTIN of supplier	Details of bill of entry			Rate	Taxable value	Amount		Whether input / Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available		
	No.	Date	Value			Integrated Tax	Cess		Integrated Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	
5A. Imports											
5B. Received from SEZ											
Port code +No of BE=13 digits						Assessable Value					

**6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]**

Details of original invoice /Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or input service/ Capital goods/ Ineligible for ITC)	Amount of ITC available				
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
6A. Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]- If details furnished earlier were incorrect																			
6B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect																			
6C. Debit Notes/Credit Notes [original]																			
6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]																			

**7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received**

Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
1	2	3	4	5
7A. Inter-State supplies				
7B. Intra-state supplies				

**8. ISD credit received**

GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

**9. TDS and TCS Credit received**

GSTIN of Deductor / GSTIN of e-Commerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

**10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply**

Rate	Gross Advance Paid	Place of supply (Name of State/UT)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
<b>(I) Information for the current month</b>						
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						

II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]											
Month							Amendment relating to information furnished in S. No.(select)	10A(1)	10A(2)	10(B1)	10B(2)

**11. Input Tax Credit Reversal / Reclaim**

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
<b>A. Information for the current tax period</b>					
(i) Amount in terms of rule 37(2)	To be added				
(ii) Amount in terms of rule 39(1)(j)(ii)	To be added				
(iii) Amount in terms of rule 42 (1) (m)	To be added				
(iv) Amount in terms of rule 43(1) (h)	To be added				
(v) Amount in terms of rule 42 (2)(a)	To be added				
(vi) Amount in terms of rule 42(2)(b)	To be reduced				
(vii) On account of amount paid subsequent to reversal of ITC	To be reduced				
(viii) Any other liability (Specify)	.....				
<b>B. Amendment of information furnished in Table No 11 at S. No A in an earlier return</b>					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

**12. Addition and reduction of amount in output tax for mismatch and other reasons**

Description	Add to or reduce from output liability	Amount			
		Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6
(a) ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b) Tax liability on mismatched credit notes	Add				
(c) Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d) Reclaim on account of rectification of mismatched credit note	Reduce				
(e) Negative tax liability from previous tax periods	Reduce				
(f) Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				

**13. HSN summary of inward supplies**

Sr. No.	HSN	Description (Optional if HSN is furnished)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signatures.....

Place:

Name of Authorised Signatory

Date:

Designation /Status

**Instructions –**

1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UIN: Unique Identity Number
  - c. UQC: Unit Quantity Code
  - d. HSN: Harmonized System of Nomenclature
  - e. POS: Place of Supply (Respective State)
  - f. B to B: From one registered person to another registered person
  - g. B to C: From registered person to unregistered person
2. Table 3 & 4 to capture information of:
  - (i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A;
  - (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
  - (iii) The recipient taxpayer has the following option to act on the auto populated information:
    - a. Accept,
    - b. Reject,
    - c. Modify (if information provided by supplier is incorrect), or
    - d. Keep the transaction pending for action (if goods or services have not been received)
  - (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
  - (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
  - (vi) Table 4A to be auto populated;
  - (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;
  - (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
  - (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.
4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.



**4. Inward supplies received from a registered person on which tax is to be paid on reverse charge**

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

**5. Debit / Credit notes (including amendments thereof) received during current tax period**

Details of original document			Revised details of document or details of original Debit / Credit note				Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

**PART B****6. ISD credit (including amendments thereof) received**

GSTIN of ISD	ISD document details		ITC amount involved			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note –eligible ITC						
ISD Credit note –ineligible ITC						

**PART- C****7. TDS and TCS Credit (including amendments thereof) received**

GSTIN of Deductor / GSTIN of e-Commerce Operator	Amount received / Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
7A. TDS						
7B. TCS						