## FORM GSTR-2A

[See rule 60(1)]

(Fre	om GS	TR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goo units / develop		in	war	d sı	ıpp	lies	of	god	ods .	rec	eive	ed fi	rom	SEZ
											Ye	ar				
											Mo	ontl	1			
										_						
1.	GST	IN														
2.	(a)	Legal name of the registered person														

## PART A

Details of auto drafted supplies

Trade name, if any

(Amount in Rs. all Tables)

3. Inward supplies received from a registered person including supplies attracting reverse charge

Γ	GSTIN of	Trade/ Legal		Invoic	e deta	ils	Rate	Taxable	Amou	nt of ta	ıx		Place of	Supply	GSTR-	GSTR-	GSTR-3B	Amendment	Tax	Effective
	supplier	name					(%)	value					supply	attracting	1/5	1/5	filing	made, if any	period in	date of
														reverse	period		status	(GSTIN,	which	cancellation,
													(Name of	charge		filing date	(Yes/No)	Others)	amended	if any
				-		** 1			*	ā . 1	a	~	Ct.t./IIT)	(Y/N)						
			No.	Type	Date	Value			Integrated			Cess	State/UT)							
									tax	tax	UT									
											tax									
L																				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
L																				
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# 4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

	ails of		Re	evised	details			Rate	Taxable	A	mount (	of tax							Amendment		Effective
	ginal							(0.()							attracting		1/5	3B filing	made	period	date of
Doci	ument							(%)	value					(Name of		period	CT1:	status	(CCTP)		cancellation
														State/	charge		filing	(Yes/	(GSTIN,	original	if any,
														UT)	(Y/N)		date	No)	Others)	record	
																				1 !	
	-					_							-							1 !	
No.	Date	GSTIN	Trade		Type	Date	Value			Integrated										1 !	
			/ Legal							tax	tax	UT tax								1 !	
			name																	1 !	
																				igsquare	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
																				igsquare	
																				1	
	1																			1 1	

## 5. Debit / Credit notes received during current tax period

	Trade/ Legal name	Cr	edit /	Debit No	te Det	ails		Taxable value	An	ount of	ftax		supply	attracting reverse charge (Y/N)	1/5 period	/5 filing	3B filing status	made, if	amended	Effective date of cancellation, if any
			4	Note supply type	Date	Value			Integrated tax		State/ UT tax	Cess	J							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

## 6. Amendment to Debit / Credit notes (Amendment to 5)

Г	Deta	ails	of			Revise	d details	S			Rate	Taxable	An	ount of	tax		Place	Supply	GSTR-	GSTR-	GSTR-	Amendment	Tax	Effective
	ori	gina	al														of	attracting		1/5	3B	made	period	date of
	doc	ume	ent								(%)	value						reverse	period	<i>a</i>	filing	(comp.)	of	cancellation
																	supply	charge		filing	status	(GSTIN,	original	if any
																	(Name	(Y/N)		date	(Yes /	Others)	record	
Τx	me N	Jo	Date	GSTIN of	Trade	No.	Note	Note	Date	Value			Integrated	Central	State/		` .				No)			
1)	рсп	10.		Supplier	/ Legal			supply	Date	value			tax	tax	UT	CCSS	State/							
					name		-71-	type							tax		UT)							
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
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## PART B

#### 7. ISD credit received

GSTIN of ISD	Trade/ Legal name	ISI docum detai	nent			details lit note		amount in	volved		GSTR-6 Period	GSTR-6 filing date	Amendment made, if any	Tax Period in which amended	ITC Eligibility
		Type	No.	Date	No.	Date	Integrated tax	Central tax	State/ UT tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

## 8. Amendments to ISD credit details

	ginal I nent I	ISD Details		Re	evised de	etails			SD invoice ISD credit only)	ITC ar	nount involve	d			ISD GSTR-6 filing date	Amendment made	Tax period of original record	
Type	No.	Date	GSTIN of ISD	Trade/ Legal name	Туре	No.	Date	No.	Date	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

#### PART- C

#### 9. TDS and TCS Credit (including amendments thereof) received

GSTIN of	Deductor Name / E-	Tax period of GSTR-7 /	Amount received /	Value of supplies	Net amount liable for TCS			ginal / Revised)
Deductor / GSTIN of E- Commerce Operator	Commerce Operator Name	GSTR-8 (Original / Amended)	Gross value (Original / Revised)	returned		Integrated tax	Central tax	State /UT tax
1	2	3	4	5	6	7	8	9
9A. TDS								
9B. TCS								

#### PART- D

#### 10. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date	Bill	of ent	ry detail	S	Amount of	f tax	Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8

## 11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

GSTIN of the Supplier (SEZ)		ICEGATE Reference date		Bill of E	ntry details		Amour	nt of tax	Amended (Yes/ No)
		date	Port code	No.	Date	Value	Integrated tax	Cess	
1	2	3	4	5	6	7	8	9	10

#### **Instructions**:

- 1. Terms Used:
  - a. ITC Input tax credit
  - b. ISD Input Service Distributor
- 2. Important Advisory: FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.
- 3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
- 4. Table wise instructions:

Table No. and Heading	<u>Instructions</u>
Inward supplies received from a	i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their FORM GSTR-1 and 5.
registered person	ii. Invoice type:
including supplies attracting reverse	a. R- Regular (Other than SEZ supplies and Deemed exports)
charge	b. SEZWP- SEZ supplies with payment of tax
	c. SEZWOP- SEZ supplies without payment of tax
	d. DE- Deemed exports
	e. CBW - Intra-State supplies attracting IGST
	iii. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10 <sup>th</sup> November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5 <sup>th</sup> March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient.
	iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.
	v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10 <sup>th</sup> November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
	vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.
4 Amendment to Inward supplies received from	<ol> <li>The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.</li> </ol>
a registered person including supplies attracting reverse charge (Amendment to table 3)	ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10 <sup>th</sup> November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
5 Debit / Credit notes received during current	i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
tax period	ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.
	iii. Note Type:

	o Credit Note
	o Debit Note
	iv. Note supply type:
	R- Regular (Other than SEZ supplies and Deemed exports)
	<ul> <li>SEZWP- SEZ supplies with payment of tax</li> </ul>
	<ul> <li>SEZWOP- SEZ supplies without payment of tax</li> </ul>
	o DE- Deemed exports
	CBW - Intra-State supplies attracting IGST
	v. For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10 <sup>th</sup> November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5 <sup>th</sup> March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.
	vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.
	vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.
	viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.
6 Amendment to Debit/Credit	i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
notes(Amendment to 5)	ii. Tax period in which the note was reported originally will also be provided.
7 ISD credit received	i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
is bottom received	ii. Document Type:
	o ISD Invoice
	o ISD Credit Note
	iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank
	iv. For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.
	v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.
	vi. The status of eligibility of ITC on ISD credit notes will be provided.
8 Amendment to ISD credit received	i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
9 TDS / TCS credit	i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period
received	ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.

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Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments

- i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof.
- ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.
- iii. The table also provides if the Bill of entry was amended.
- iv. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

#### **Notes:**

1. Form GSTR-2A was substituted w.e.f. 15-10-2020 vide Notification No. 79/2020-Central Tax, dated 15-10-2020.