Details	of auto	drafted	supplies

((From GSTR1, 1A, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)

								Ye	ar		
								Мо	nth		
1.	GST	TIN									
2.	(a)	Legal name of the registered person		•							
	(b)	Trade name, if any									

### PART A

(Amount in Rs. all

Tables)

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

		N	de Ty	void tails Da te	ce s Val	te ( % )		tax Integrated	Cen tral tax	Sta te/	C es s	of supply (Nam e of State/	y attract	1/1A/5 peri		R-3B filing status (Yes/ No)	ment made, if any (GSTI	perio d in whic h amen	date of cancell ation, if any
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

(A	ше	man	ш	ιo	3)																
of or	tails igina cume	al	Revise letails		(%	Taz abl			ount	of S 1 (N e o St	T Supp Y Iam of ate/ T)	attra ting reverse	r d	P[GSTF /1A/5 eriod ]	R- <sup>2</sup> [0 1/1 filir da	A/5 ng	R-31 filin star s (Yes	B ndi g ent tuma e	m p	erio l of origi nal recor d	Eff ecti ve dat e of can cell atio
No.		GSTI N	Tra de / Leg al nam	N o.	Ty pe		Val ue			Integ rated tax	tral tax	Stat e/ UT tax	Ce ss		)				rs)		n if any ,
1	2	3	e 4		6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

5. Debit / Credit notes received during current tax period

N of suppl	Trade / Legal name	Cre		Deb etails	it N	lote	te	Tax able valu e	Am tax	noun	ıt of		of suppl y (Nam e of	ply attra cting reve rse	perio	1/1A/5 filing date]	filin g statu	ndme nt made,	period in which amende	
			te typ e	Note supp ly type		Val ue			Inte grat ed tax	ntr al tax	Stat e/ UT tax	<u> </u>	State/ UT)	char ge (Y/ N)			/	(GST IN, Other s)		if any
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)

ename	ու ա	Den	յլլ /	CI	et	ու	110	JUES	5 (A)	шеі	IUI	ue.	шιι	ע ט						
Details of origina 1 docume nt		evised	deta	ails			e ;	Tax able valu e	Amo	ount	of ta		e of sup ply (Na	ly attrac ting rever se charg e (Y/N		<sup>2</sup> [GSTR- 1/1A/5 filin g date]	filin g	dment made (GSTI N, Others	peri od of orig	date of cancell ation if any
Ty ND pe o.at e	IN of Sup July plier	ad o	ot e ty pe	Not e sup ply typ e	at e	Va lue			Integ rated tax	tral tax	Sta te/ UT tax	Ce								
1 2 3	4 5	e 6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

# PART B

## 7. ISD credit received

GSTIN of ISD	Trade/ Legal name	ISD docu ent deta	um	de ISI		e (for redit		moun	t invo			6 filing	ment made, if any	Period	ITC Eligibi lity
		Тур е	N o.		No.	Dat	Integ rated tax	Cen t ral tax	State/ UT tax	Cess				d	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

8. Amendments to ISD credit details

Origina			Origin	ITC amount	ISD		Amendm			l
ISD		Revised	al ISD	involved		GST	ent made	perio	Eligibil	l
Docum	ntdetails		invoic		GST	R-6		d of	ity	l
Details			e		R-6	filing		origin		l

								(for IS cre not onl	D edit e y)					Perio d	date		al recor d	
Ty pe	N o.		GSTI N of ISD	Trad e/ Lega l nam e	РС	N o.	Dat e	N o.	Da te	Integra ted Tax	Cent ral Tax	Stat e/ U T Ta x	Ce ss					
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 /	Deductor Name /	Tax period of	Amount received /	Value of supplies	Net amount	Amour	nt (Origin	nal /
GSTIN of E- Commerce Operator	ECommerce	GSTR-7 / GSTR-8 (Original / Amended)	Gross value (Original / Revised)	returned	liable for TCS	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	Bill	of er	ntry det	ails	Amount o	f tax	Amended (Yes/ No)
Reference date	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		ICEGATE Reference		ill of E	ntry de	tails	Amount	of tax	Amended No)	(Yes/
Supplier (SEZ)	_	date	Port code	No.	Date	Value	Integrated tax	Cess	Í	
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 <sup>2</sup>[FORMS GSTR-1, 1A, 5, 6, 7 and 8] 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.
- 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>
3 Inward supplies received from a registered person including supplies attracting reverse charge	<ul> <li>i. ii. 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 <sup>2</sup>[FORM GSTR-1, 1A and 5].</li> <li>Invoice type:         <ul> <li>a. R- Regular (Other than SEZ supplies and Deemed exports)</li> <li>b. SEZWP- SEZ supplies with payment of tax</li> <li>c. SEZWOP- SEZ supplies without payment of tax</li> </ul> </li> <li>d. DE- Deemed exports</li> </ul>

#### e. CBW - Intra-State supplies attracting IGST For every invoice, the period and date of <sup>2</sup>[FORM iii. GSTR-1/ 1A and 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. The status of filing of corresponding FORM GSTR-3B iv. for <sup>2</sup>[FORM GSTR-1/1A] will also be provided. The table also shows if the invoice or debit note was v. 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 10th 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. The table consists of amendment to invoices (including 4 Amendment to Inward invoice on which reverse charge is applicable) which have supplies received from a been saved/filed by your suppliers in their <sup>2</sup>[FORM GSTRregistered person 1. 1A and 51. including supplies Tax period in which the invoice was reported originally attracting reverse and type of amendment will also be provided. For example, charge if a supplier has filed his invoice INV-1 dated 10th (Amendment November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of to table 3) 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 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 received notes during current tax

suppliers in their <sup>2</sup>[FORM GSTR-1, 1A and 5]

ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be

period

provided.
iii. Note Type:
○ Credit Note ○
Debit Note
iv. Note supply type: o R- Regular (Other than SEZ supplies

	<ul> <li>iv. Note supply type: ○ R- Regular (Other than SEZ supplies and         Deemed exports) ○ SEZWP- SEZ supplies with payment of tax ○ SEZWOP- SEZ supplies without payment of tax ○ DE- Deemed exports         ○ CBW - Intra-State supplies attracting IGST     </li> <li>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 <sup>2</sup>[filing of FORM GSTR-1/1A]. For example, if a supplier files his credit note CN-1 dated</li> </ul>
	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.
6 Amendment to Debit/Credit notes(Amendment	<ul> <li>viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.</li> <li>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 <sup>2</sup>[FORM GSTR-1,1A and 5].</li> </ul>
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. 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.
	<ul><li>v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.</li><li>vi. The status of eligibility of ITC on ISD credit notes will be provided.</li></ul>
8 Amendment to ISD credit received	
9 TDS / TCS credit received	<ul> <li>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.</li> <li>ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.</li> </ul>
10 &11 Details of Import of goods from overseas on	<ul> <li>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.</li> <li>ii. The ICEGATE reference date is the date from which the</li> </ul>
bill of entry and	recipient is eligible to take input tax credit.

- Substituted vide Notification No. 79/2020-CT dated 15.10.2020.
   Substituted vide Notification No. 12/2024-CT dated 12.07.2024.