Form GSTR-2

[See rule 60(1)]

Details of inward supplies of goods or services

Year		
Month		

1.	GST	TIN											
2.	(a)	Legal name of the registered person	Α	Lut	ор			ted					
	(b)	Trade name, if any	Auto populated										

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTI		Invo	ice	Rat	Taxabl	Ar	nount of	Tax		Place of	Whether	Amount	of ITC	availa	ble
N		deta	ils	e	e					supply	input or				
of					value					(Name	input	Integrat	Centr	Stat	Ces
suppli	N	Dat	Valu			Integrat	Centr	Stat	CES	of	service/	ed Tax	al	e/	s
er	0	e	e			ed tax	al	e/	S	State/U	Capital		Tax	UT	
						• • • • • • • • • • • • • • • • • • • •	Tax	UT	~	T)	goods			Tax	
							Tun	Tax			(incl plant				
								Tax			and				
											machiner				
											y)/				
											Ineligible				
											for ITC				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								_	<u> </u>				_		

4. Inward supplies on which tax is to be paid on reverse charge

GSTI	Inv	oice		Rat	Taxabl	Aı	nount of	Tax		Place of	Whether	Amount	of ITC	availa	ble
N	det	ails		e	e					supply	input or				
of					value					(Name	input	Integrat	Centr	Stat	Ces
suppli	N	Dat	Valu			Integrat	Centr	Stat	CES	of	service/	ed Tax	al	e/	s
er	0	e	e			ed tax	al	e/	S	State/U	Capital		Tax	UT	
	"					ou tux	Tax	UT	5	T)	goods			Tax	
							Тал	Tax			(incl.				
								Tax			plant and				
											machiner				
											y)/				
											Ineligible				
											for ITC				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						'				•					

4A. Inward supplies received from a registered supplier (attracting reverse charge)

4B. I	4B. Inward supplies received from an unregistered supplier														
4C. I	mp	ort o	f serv	vice											

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

GSTIN	Deta	ails of b	ill of	Rate	Taxable	Amo	unt	Whether	Amount of	f ITC
of		entry			value			input /	availab	le
supplier	No.	Date	Value			Integrated	Cess		Integrated	Cess
						Tax		goods(incl.	Tax	
								plant and		
								machinery)/		
								Ineligible		
								for ITC		
1	2	3	4	5	6	7	8	9	10	11
5A. In	nports									
5B. R	eceive	d from	SEZ							
Port co	de +N	o of BE	=13 digi	ts		Assessab Value	le			

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]

Deta	ils	of	Revis	ed o	deta	ils of	Rat	Taxabl		Amou	ınt		Place	Whethe	Amoun	t of IT	C availa	ble
orig	_			nvo	oice		e	e					of	r input				
invoic								value					suppl	or input	l			Ces
of ent											_		У	service/	Integrat	Centr	State/U	s
	No		GSTI	No					Integrat					Capital	_		T Tax	
N	•	e	N		e	e			ed Tax	al Tax	TTax	S		goods/	Tax			
	Ineligib la for																	
	_	_		_	_		- 0	0	10		10	_		ITC)	1.0		10	10
1 1	2	3	4	5	6	7	8	9	10	11	12	1	14	15	16	17	18	19
												3						
															rmation	furnis	hed in	
Tabl	e 3	ano	d 4 of	ear	rlier	retu	rns]	- If de	tails fur	nished	d earlie	r w	ere in	correct				
6B 9	Sur	mli	es hv	wa	v of	imn	ort	of goo	ds or o	ods r	eceive	1 fr	om SI	Z [Info	rmation	furnis	shed in	
									rnished						Tillation	Turrin	ilea iii	
1 401		OI.	carne	1 10	turi	19]-1	uci	ans ru	illisticu	carne	1 WCIC	me	OTTCCI	, I	1	1	1	
6C 1	Del	hit 1	Notes/	Cr.	edit	Note	es [a	origina	11									
J. 1		OIL I	10100/	<u></u>	Cart	1,00	CD [711511Iu	*.]									

6D.	De	bit 1	Notes,	/ C1	redi	t No	tes [amenc	lment of	f debi	t notes/	crec	lit no	tes furn	ished in	earlie	r tax	
perio	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 sup	pplies received from	n
	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

	IS	SD	ISD	Credit r	eceived		Amo	ount of el	igible ITC	
GSTIN of ISD	Doci	ument								
	De	tails								
	No.	Date	Integrated	Central	State/	Cess	Integrated	Central	State/UT	Cess
			Tax	Tax	UT		Tax	Tax	Tax	
					Tax					
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	Gross	Sales	Net Value		Amoun	t
Deductor / GSTIN of e- Commerce Operator	Value	Return		Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

${\bf 10. \ Consolidated \ Statement \ of \ Advances \ paid/Advance \ adjusted \ on \ account \ of \ receipt \ of \ supply}$

Rate	Gross Advance	Place of supply			Amo	ount			
	Paid	(Name of	Integrated	Central	Stat	e/UT Ta	X	Се	ess
		State/UT)	Tax	Tax					
1	2	3	4	5		6			7
(I)	Informati	on for the cu	rrent mont	h					
1	Advance a t tax liabili	mount paid fo	or reverse ch	narge suppli	es in the tax	period (tax amoı	ınt to be	added
10A (1).	Intra-Sta	ite supplies (R	(ate Wise)						
10A (2).	Inter -St	ate Supplies (Rate Wise)						
		nount on whicod [reflected i			er period but	invoice	has beer	receive	d in the
10B (1).	Intra-Stat	te Supplies (R	ate Wise)						
10B (2).	Intra-Stat	te Supplies (R	ate Wise)						
1	ndments on	of informatio	n furnished	d in Table I	No. 10 (I) in	an earl	ier mon	th [Furni	sh
Month		Amendmen	t relating to in S. No		n furnished	10A(1)	10A(2)	10(B1)	10B(2)

11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to	Amount of ITC			
	or reduced from	Integrated	Central	State/UT	CESS
	output liability	Tax	Tax	Tax	
1	2	3	4	5	6
A. Information for the					
current tax period					
(a) Amount in terms of rule 37(2)	To be added				
(b) Amount in terms of rule 39(1)(j)(ii)	To be added				
(c) Amount in terms of rule 42 (1) (m)	To be added				
(d) Amount in terms of rule 43(1) (h)	To be added				
(e) Amount in terms of rule 42 (2)(a)	To be added				
(f) Amount in terms of rule 42(2)(b)	To be reduced				

(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)					
B. Amendment of information	n furnished in Tab	le No 11 at S.	No A in a	n earlier ret	urn
Amendment is in respect of	i				
information furnished in the Month					

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

	Description	Add to or reduce from	Amount				
		output liability	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	UQC	Total	Total	Total		Amo	ount	
		(Optional if HSN is furnished)		Quantity	value	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

Verification

I hereby	solemnl	y affirm	and	declare	that the	information	given	herein	above	is true	and
correct to	the best	t of my k	nowl	edge and	d belief a	and nothing h	as been	n conce	aled the	erefron	n

correct to the best of my knowledge	e and belief and nothing has been concealed therefrom
Place:	Signatures 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.
- 5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
- 6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/amended information of debit or credit note. GSTIN not to be provided in case of export transactions.
- 7. Table 7 captures information on a gross value level.
- 8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.
- 9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.
- 10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.
- 11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
- 12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.
- 13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.
- 14. Reporting criteria of HSN will be same as reported in GSTR-1.