

**GSTR-2**[To be furnished by the 15<sup>th</sup> of the month]

[Not to be furnished by compounding taxpayer /ISD]

Note:

1. Auto-population would be done, on the basis of GSTR1 of counter-party supplier, on or after 11<sup>th</sup> of succeeding month.
2. Addition of invoices / debit note / credit note, not submitted by counter-party supplier, would be permitted between 12<sup>th</sup> to 15<sup>th</sup> of succeeding month.
3. Adjustments would be permitted on 16<sup>th</sup> and 17<sup>th</sup> of succeeding month.
4. Further the other details that are not auto-populated, i.e. import of services, eligibility of ITC and quantum thereof and purchases from unregistered taxpayer shall be furnished.

**INWARD SUPPLIES/PURCHASES RECEIVED**

1. GSTIN.....

2. Name of taxpayer.....

(S. No. 1 and 2 will be auto-populated on logging)

3. Period :           Month.....           Year .....

4. From Registered taxpayers

GSTIN of supplier	Invoice					IGST		CGST		SGST		Addl. Tax#		Eligibility of ITC (select from drop down)	Total Tax available as ITC	ITC available this month	
	No.	Date	Value	HSN/SAC*	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
<b>Other than supplies attracting reverse charge</b>																	
Auto populated														Input			
	Shall be auto populated from counterparty GSTR1													Capital goods			
														None			
Not auto populated (Claimed)														Same as above			
<b>Supplies attracting reverse charge</b>																	
Auto populated		Shall be auto populated from own GSTR1													Same as above		
Others																	

\* As per Para 3.1 (4) (iii) of the return report

# Not applicable to services and intra-state & specified inter-state supplies of goods

Note: If the supply is received in more than one lot, the invoice information should be reported in the return period in which the last lot is received and recorded in the books of accounts.

### 5. Goods /Capital goods received from Overseas (Import of goods)

(figures in Rs)

Bill of entry					IGST		Eligibility for ITC (select from drop down)	Total IGST available as ITC	ITC available this month
No.	Date	Value	HSN/SAC*	Taxable value	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
							Input		
							Capital Goods		
							None		

\* As per Para 3.1 (4) (iii) of the return report

### 6. Services received from a supplier located outside India (Import of services)

(figures in Rs)

Invoice					IGST		ITC Admissibility	
No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC admissible	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

### 7. Details of Credit/Debit Notes

(figures in Rs)

Debit Note/ credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax								Eligibility for ITC (select from drop down as in Table 5 above)	Total IGST available as ITC	ITC available this month
No.	Date	No.	Date		IGST		CGST		SGST		Addl Tax#				
(1)	(2)	(3)	(4)	(5)	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt	(14)	(15)	(16)

Debit Note Received

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Credit Note Received

		Column No. 1 to 13 shall be auto populated from															
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# Not applicable to services and intra-state & specified inter-state supplies of goods

### 8. Amendments to details of inward supplies received in earlier tax periods (including post purchase discounts received)

(figures in Rs)

Original Invoice		GSTIN/ UIN	Revised Invoice				IGST		CGST		SGST		Addl Tax #		Eligibility for ITC (select from drop down as in Table 5 above)	Total IGST available as ITC	ITC available this month
No.	Date		No.	Date	HSN/ SAC	Taxable Value	Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			Shall be auto populated from counterparty GSTRI														

# Not applicable to services and intra-state & specified inter-state supplies of goods

### 9. Supplies received from compounding /unregistered dealer & other exempt/nil/non GST supplies

(figures in Rs)

	HSN Code/ SAC code	Value of supplies received from				
		Compounding Dealer	Unregistered dealer	Any exempt supply not included in Table 4 above	Any nil rated supply not included in Table 4 above	Non GST Supply
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Interstate supplies						
Intrastate supplies						

### 10. ISD credit received

(figures in Rs)

GSTIN_ISD	Invoice/Document details		ISD Credit		
	No	Date	IGST	CGST	SGST
(1)	(2)	(3)	(4)	(5)	(6)
	Shall be auto populated from counterparty ISD return				

**11. TDS Credit received**

(figures in Rs)

GSTIN/ GDI/of TDS deductor	TDS Certificate		TDS					
			IGST		CGST		SGST	
	No	Date	Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(3)
Shall be auto populated from counterparty TDS return								

**12. ITC Received on an invoice on which partial credit availed earlier**

(figures in Rs)

Original invoice/ doc.		ITC availed					
		IGST		CGST		SGST	
No	Date	Earlier	This month	Earlier	This month	Earlier	This month
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(3)
ITC taken earlier shall be auto populated upon choosing the invoice number							

Usual declaration

Signature of Authorized Person