Government of India/State

Department of ---------

FORM GSTR-2

[See Rule….]

DETAILS OF INWARD SUPPLIES/PURCHASES RECEIVED

1. **GSTIN……….. …**

2. **Name of Taxable Person………**
   (S. No. 1 and 2 will be auto-populated on logging)

3. **Period: Month………   Year ……**

4. **From Registered Taxable Persons including supplies received from unregistered person in case of reverse charge**

(figures in Rs)

GSTIN/ Name of unregistered supplier	Invoice						IGST		CGST		SGST		POS (only if different from the location of recipient)	Eligibility of ITC as inputs/capital goods/ input services/none	Total Tax available as ITC $			ITC available this month $		
															IGST	CGST	SGST	IGST	CGST	SGST
	No.	Date	Value	Goods/Services	HSN/ SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			Amt	Amt	Amt	Amt	Amt	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Auto populated																		
			Shall be auto populated from counterparty GSTR1 and GSTR5															
Not auto populated (Claimed)																		

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated							
			Shall be auto populated from counterparty GSTR1 and GSTR5				
Others							

$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

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.

4A. Amendments to details of inward supplies received in earlier tax periods

(figures in Rs)

Original Invoice			Revised Details						IGST		CGST		SGST		POS (only if different from the location of recipien	Eligibility of ITC as inputs/capital goods/ input services/none	Total Tax available as ITC $			ITC available this month $		
																	IGST	CGST	SGST	IGST	CGST	SGST
GSTIN of unregistered supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt			Amt	Amt	Amt	Amt	Amt	Amt

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

Other than supplies attracting reverse charge

Auto populated					Shall be auto populated from counterparty GSTR1 and GSTR5																		
Not auto populated (Claimed)																							

Supplies attracting reverse charge (Others claimed by the receiver Taxable Person would include supplies received from unregistered Taxable person)

Auto populated					Shall be auto populated from counterparty GSTR1 and GSTR5																		
Others																							

$ Taxable person will have to enter the amount of credit to be availed for CGST/SGST or IGST as the case may be

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

(figures in Rs)

Bill of entry/ Import report	IGST	Eligibility of ITC as inputs/capital	Total IGST available as ITC	ITC available this month

No.	Date	Value	HSN	Taxable value	Rate	Amt	goods/none		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

5A. Amendments in Goods /Capital goods received from Overseas (Import of goods) of earlier tax periods

(figures in Rs)

Original Bill of Entry/ Import Report		Revised Details of Bill of entry/ Import Report					IGST		Eligibility of ITC as inputs/capital goods/none	Total IGST available as ITC	ITC available this month
No.	Date	No.	Date	Value	HSN	Taxable value	Rate	Amt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

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 as input services/none	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

6A. **Amendments in Services received from a supplier located outside India (Import of services) of earlier tax periods**

(figures in Rs)

Original Invoice		Revised details of Invoice					IGST		ITC Admissibility	
No	Date	No	Date	Value	SAC	Taxable value	Rate	Amt	Total ITC Admissible as input services/none	ITC admissible this month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

7. Details of Credit/Debit Notes

<div align="right">(figures in Rs)</div>

GST IN	Type of note (Debit /Credit)	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 Tax available as ITC			ITC available this month		
		No.	Date	No.	Date		IGST		CGST		SGST			IGST	CGST	SGST	IGST	CGST	SGST
							Rate	Amt	Rate	Amt	Rate	Amt		Amt	Amt	Amt	Amt	Amt	Amt
(1)		(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Other than reverse charge																			
Reverse charge																			
				Details shall be auto populated from counterparty GSTR1 and GSTR 5															

7A. Amendment to Details of Credit/Debit Notes of earlier tax periods

Original Debit Note/ credit note			Revised Details of original Debit Note/ credit note			Type of note (Debit/Credit)	Differential Value (Plus or Minus)	Differential Tax						Eligibility for ITC (select from drop down as in Table 5 above)	Total Tax available as ITC			ITC available this month		
GST IN	No.	Date	GST IN	No.	Date			IGST		CGST		SGST			IGST	CGST	SGST	IGST	CGST	SGST
								Rate	Amt	Rate	Amt	Rate	Amt		Amt	Amt	Amt	Amt	Amt	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Other than reverse charge																				
					Details shall be auto populated from counterparty GSTR1 and GSTR 5															
Reverse charge																				

8. Supplies received from composition taxable person/unregistered person & other exempt/nil/non GST supplies

(figures in Rs)

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

9. ISD credit received

(figures in Rs)

	GSTIN_ISD	Invoice/Document details		SAC	ISD Credit		
		No	Date		IGST	CGST	SGST
	(1)	(2)	(3)		(4)	(5)	(6)
Auto populated							
Not auto populated (claimed)		Shall be auto populated from counterparty ISD return					

10(1) TDS Credit received

(figures in Rs)

GSTIN of deductor	Invoice/Document			Date of Payment made to the deductee	Value on which TDS has been deducted	TDS_IGST		TDS_CGST		TDS_SGST	
	No	Date	Value			Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Shall be auto populated from counterparty TDS return							

10(2) TCS Credit received

(figures in Rs)

GSTIN of E-commerce portal	Merchant ID allocated by e-commerce portal	Gross Value of Supplies	Taxable Value on which TCS has been deducted	TCS_IGST		TCS_CGST		TCS_SGST	
				Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

11. 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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		ITC taken earlier shall be auto populated upon choosing the invoice number					

12. Tax liability under Reverse Charge arising on account of time of Supply without receipt of Invoice

(figures in Rs)

GSTIN/Name of unregistered supplier	State Code	Document No.	Document Date	Goods/ Services	HSN/SAC of supply	Taxable Value	TAX					
							IGST		CGST		SGST	
							Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Note: A transaction id would be generated by system for each transaction on which tax is paid in advance/on account of time of supply.

12A. Amendment in Tax liability under Reverse Charge arising on account of time of Supply without receipt of Invoice

Original Details			Revised Details						Taxable Value	TAX					
GSTIN/ Name of customer	Docum ent No.	Docu ment Date	GSTIN / Name of custom er	State Cod e	Docu ment No.	Date	Goods /Servic es	HSN/S AC of supply to be made		IGST		CGST		SGST	
										Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

(figures in Rs)

13. Tax already paid under Reverse Charge in earlier tax periods on account of time of supply for which invoices issued in the current period

(figures in Rs)

Invoice No.	Invoice Date	Transaction id (A number assigned by the system when tax was paid)	TAX Paid on Time of Supply					
			IGST		CGST		SGST	
			Rate	Tax	Rate	Tax	Rate	Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on occurrence of time of supply

14. ITC Reversal

(figures in Rs)

S.No	Description*	ITC Reversal		
		IGST	CGST	SGST
		Amount	Amount	Amount
(1)	(2)	(3)	(4)	(5)
1				

* A drop down will be provided to select the reason for reversal

Note: Tax liability in respect of invoices issued in this period shall be net of tax already paid on occurrence of time of supply

Table shall include ITC reversal on account of exempt and non-business supplies

14A. Amendment to ITC Reversal

S.No	Tax period	Description*	ITC Reversal					
			IGST		CGST		SGST	
			Amount	Interest	Amount	Interest	Amount	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1								

I _____hereby declare that the information given in this statement is true, correct and complete in every respect. I further declare that I have the legal authority to submit this statement.

Place:

Date: **(Signature of Authorized Person)**

Note:
1. To be furnished by the 15th of the month succeeding the tax period
2. Not to be furnished by compounding Taxable Person /ISD
3. Auto-population would be done, on the basis of GSTR1 of counter-party supplier.
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 Taxable Person shall be furnished.