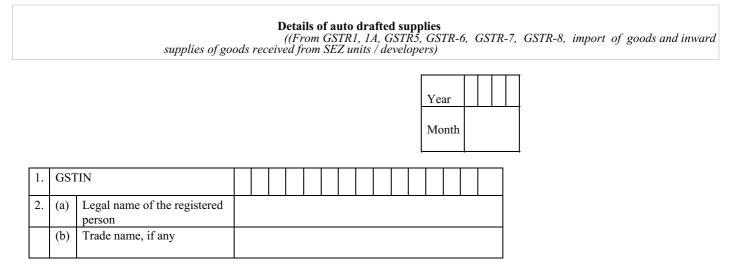
¹[FORM GSTR-2A]

[See rule 60(1)]



PART A

(Amount in Rs. all

Tables)

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

GSTI N of suppli er	Legal name	N	de Ty			te (%)		tax Integr ated	Cen tral tax	Sta te/	C es s	of supply (Nam e of State/	Suppl y attract ing revers e charge (Y/N)	1/1A/5 peri	1/1A/5 filing date1	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

4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

of or	tails igina cume	al d	Revise		(%	Tay abl			ount (of of 1 1 (N e St	supp ly Jam of ate/	attra ting rever se	c 1 p d	² [GSTI /1A/5 eriod]		1A/5 ng	R-31 filinș	B ndi g ent tu ma e 5 (C) TI	m p c id i i S	l of origi	ecti ve dat e of
		GSTI N	1 /		Ty pe		Val ue			rated	;Cen tral tax	Stat e/ UT tax	Ce ss)				rs)		n if any ,
1	2	3	4	5	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

101		Teun	no	103	1000		cu	uu.		juu		CIII	, tu	л рс	1100	L					
	N of suppl	Trade / Legal name	Cre No.	Do No te typ e	Deb etails Note supp ly type	Da	lote	te (%)	valu e	Am tax Inte grat	Ce ntr al tax	Stat	_	of suppl y (Nam e of State/ UT)	ply attra cting reve rse	perio	1/1A/5 filing date]	R3B filin g statu s (Yes /	ndme nt	period in which amende d	Effecti ve 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	21

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

<u>unum</u>	110		<u>CD</u>	10 /	0		are		0000	<u> </u>	moi	Iul	10.	III I	.0.0)						
Details of origina l docume nt	-	Revi						R at e	Tax able valu	-	ount		ax	Pl ac e of sup ply (Na me of	Supp ly attrac ting rever se charg e (Y/N	1/1A/5 peri od]	² [GSTR- 1/1A/5 filin g date]	TR3B filin g	dment made (GSTI	peri od of orig	date of cancell ation if any
Ty ND pe o.at e	IN of Sup	ad	0	ot e ty pe	Not e sup ply typ e	at e	Va lue			Integ rated tax	tral tax	Sta te/ UT tax	Ce ss								
1 2 3	34	е 5	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		ım	det ISI		ce (for redit		moun	t invo			6 filing	ment made, if any	Period	ITC Eligibi lity
		Typ e	N o.		No.		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

Original ISD	Revised	Origin al ISD	ITC amount involved			Amendm ent made		
Document	details	invoic		GST			<u> </u>	ity
Details		e		R-6	filing		origin	

	_							(for IS cro 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	рe	N 0.	Dat e	N 0.	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 / GSTIN of E- Commerce Operator	Name / ECommerce	Tax period of GSTR-7 / GSTR-8 (Original / Amended)	Amount received / Gross value (Original / Revised)	Value of supplies returned	amount	Amoun Revise Integrated tax	-	
1	2	3	4	5	6	7	8	9
TDS								
9B. TCS								

PART-D

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

orr or goods non				und j (mena anng annen		
ICEGATE	Bi	ll of ei	ntry de	tails	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	-	ll of E	ntry de	etails	Amount	oftax	Amended No)	(Yes/
	name	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 ²[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.

- 3.
- 4. Table wise instructions:

<u>Table No. and</u> <u>Heading</u>	Instructions
3 Inward supplies received from a registered person including supplies attracting reverse charge	 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 ²[FORM GSTR-1, 1A and 5]. Invoice type : a. R- Regular (Other than SEZ supplies and Deemed exports) 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 ² [FORM 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 th 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 th 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 ²[FORM GSTR-1/1A] 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 th 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
4 Amendment to Inward supplies received from a registered person including supplies	 date of cancellation will be provided. i. 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 ²[FORM GSTR-1, 1A and 5].
attracting reverse	ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example,
charge (Amendment	if a supplier has filed his invoice INV-1 dated 10 th November 2019 in his FORM GSTR-1 of November 2019,
to table 3)	November 2019 in his FORM GS1R-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 tax	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
period	suppliers in their ² [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

provided.

iii. Note Type:

Credi

Credit Note ○ Debit Note

	iv. Note supply type: \circ R- Regular (Other than SEZ supplies and
	Deemed exports) \circ SEZWP- SEZ supplies with payment of tax \circ SEZWOP- SEZ supplies without payment of tax \circ DE- Deemed exports
	\circ 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 ² [filing of FORM GSTR-1/1A]. For example, if a supplier files his credit note CN-1 dated 10 th 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 th 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 notes(Amendment	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 ² [FORM GSTR-1,1A and 5].
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 :
	\circ ISD Invoice \circ
	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.
	 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	
	6.
9 TDS / TCS credit received	 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. ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.
10 &11 Details of Import of goods	 The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of
from overseas on bill of entry and	ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.

from SEZ units and	iii.	The table also provides if the Bill of entry was amended.
developers and their respective amendments	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.

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