



GST ki गणित

Clarification on Differences in ITC Availed in GSTR3B and GSTR2A



Learn how Circular No. 193/05/2023 provides a clarification to an issue an issue that many businesses face. Gain a deeper understanding of understanding of GSTR3B and GSTR2A and how these forms affect your affect your business.

Problem statement

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Differences in GSTR3B and GSTR2A

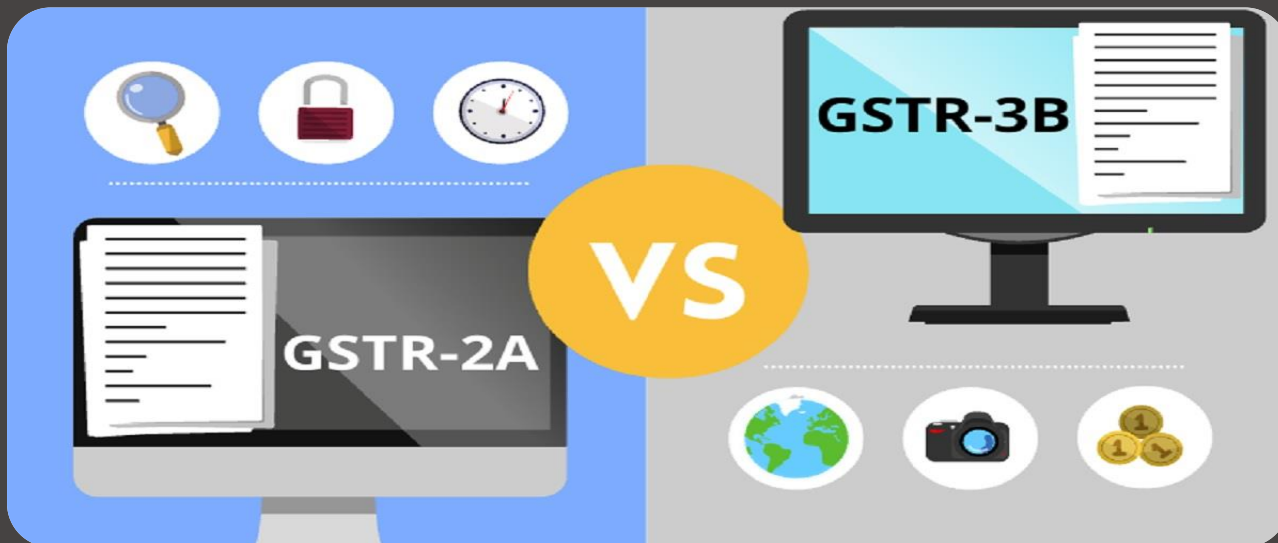
GSTR3B

A monthly return filed by registered taxpayers to report their summary of outward and inward supplies and ITC availed.

CLARIFICATION

GSTR2A

A form generated automatically after the seller files their their GSTR1, it reflects the purchases made by the buyer.



The Input Tax Credit availed in GSTR3B and GSTR2A may be may be different due to various reasons, such as time lags, lags, errors, or missing information.

History of ITC

ITC Availability as per Section 16	For the period
No Instructions i.e. as per books	F.Y. 2017-18
No Instructions i.e. as per books	F.Y. 2018-19
ITC can be claimed as per 2A and 20% of eligible ITC	09-10-2019 to 31-12-2019
ITC can be claimed as per 2A and 10% of eligible ITC	01-01-2020 to 31-12-2020
ITC can be claimed as per 2A and 5% of eligible ITC	01-01-2021 to 31-12-2021
No ITC can be claimed in excess of 2B	From 01-01-2022 and onwards

Solution to the ITC problem

Circular no	Solution	Applicability
183/15/2022 , dated 27-12-22	<ol style="list-style-type: none">1. Difference GSTR 2A vs 3b > 5 lakhs = CA Certificate = said supply and tax on that has been actually paid by supplier in GSTR 3B.2. Difference GSTR 2A vs 3b < 5 lakhs = Supplier Certificate = said supply and tax on that has been actually paid by supplier in GSTR 3B.	FY 2017-18 , FY 18-19, 1/04/2019 to 08/10/2019
193/5/23 dated 17-07-23	<<SAME AS ABOVE >> + Changes as per Rule 36(4) i.e. 2A plus 20%, 2A plus 10%, 2A plus 5%,	9/10/19 to 31/12/2021

Conclusion and Summary

Circular No. 193/05/2023 clarifies the issue of differences in ITC availed in GSTR3B and GSTR2A. It aims to increase transparency and alleviate difficulties faced by businesses. Businesses can now accurately apply for ITC and avoid penalties and interest payments.



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