



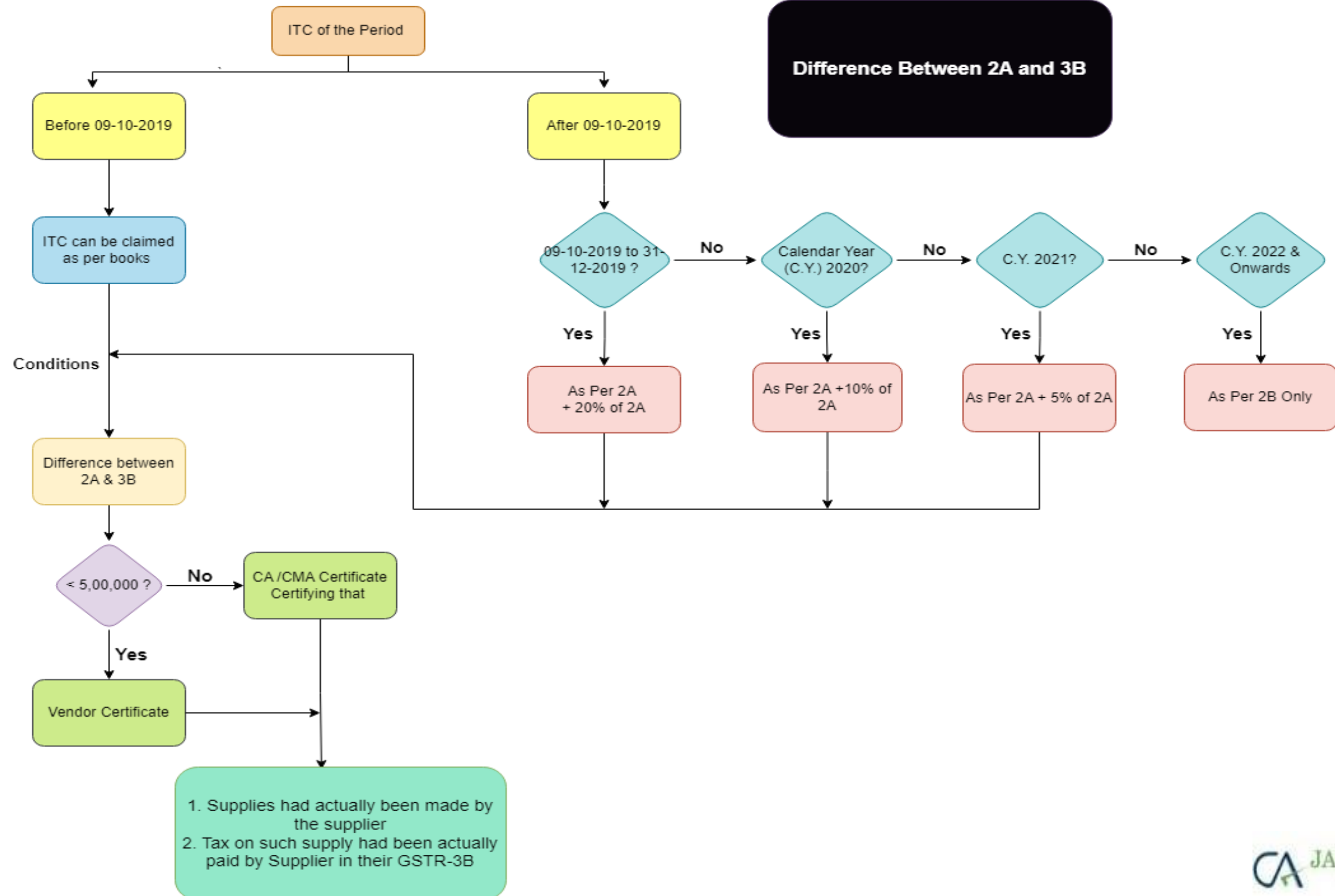
GST ki गणित

TAX

Resolving ITC Differences between GSTR-3B and GSTR-2A/2B



ITC claimed in GSTR-3B in excess of that available in GSTR-2A



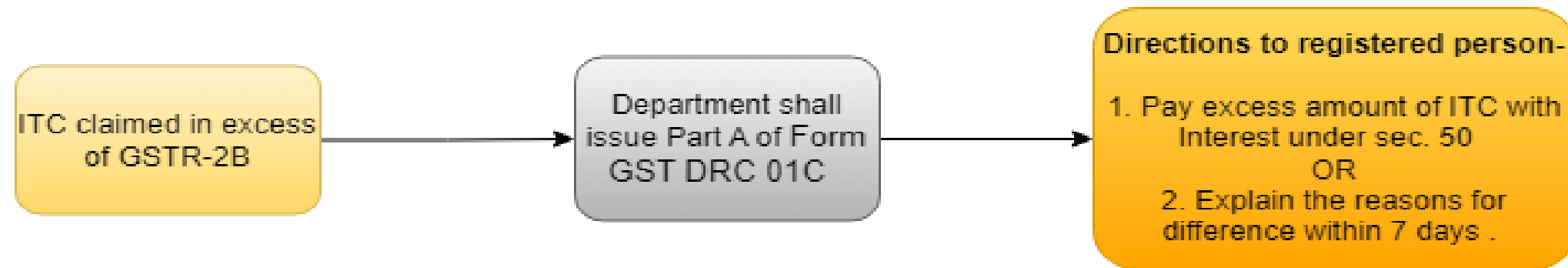
INDIRECT TAX

Rule 88D of CGST Act, 2017

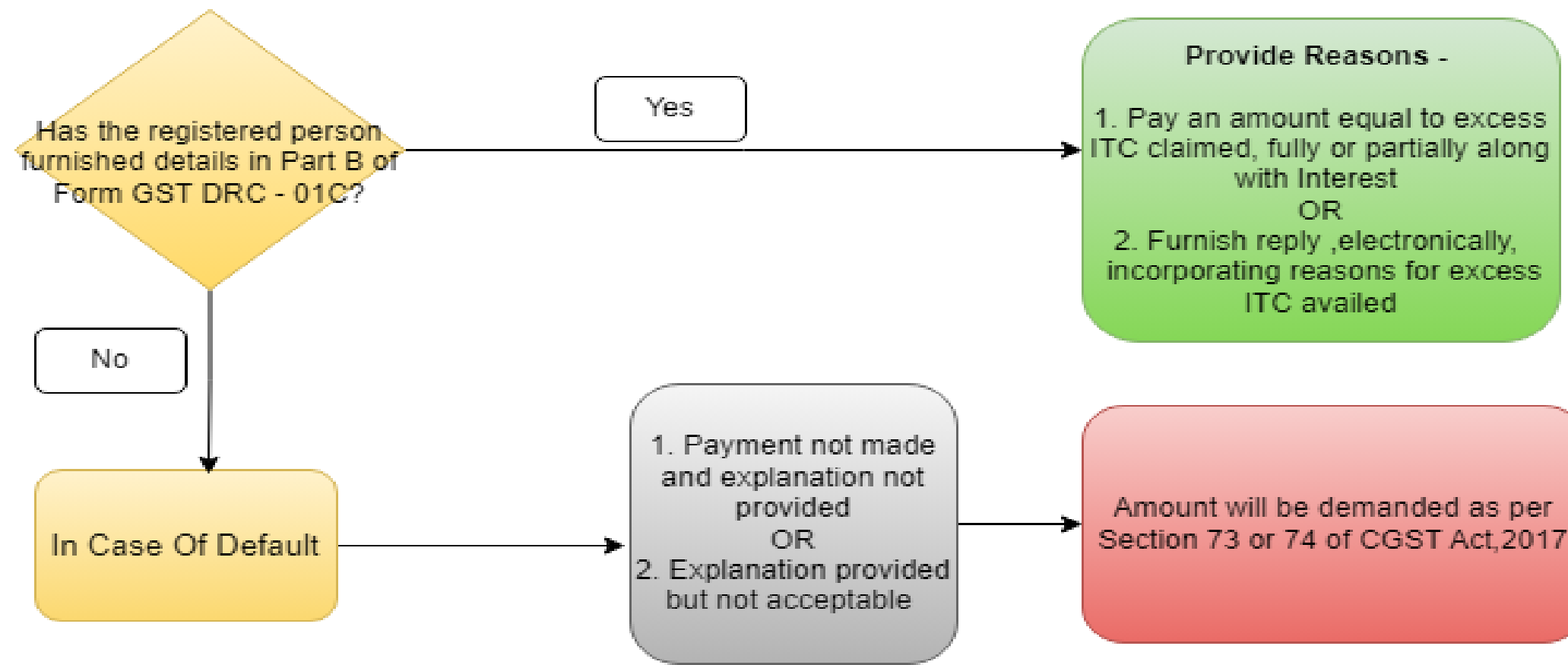
- This rule was inserted Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 04/08/2023.
- If ITC availed in GSTR 3B is in excess of GSTR 2B, then the registered person shall be intimated in Part A of form GST DRC - 01C , directing him to, either :-
 1. Pay an amount equal to excess ITC along with Interest U/S 50
 2. Explain the reasons of over-availment of ITC within a period of seven days.
- The registered Person shall, upon the receipt of intimation, either,
 1. Pay an amount equal to the excess ITC claimed, fully or partially, in Part B of Form GSTR DRC -01C .
 2. Furnish a reply incorporating reasons for availment of excess ITC.
- Where any amount specified remains to be paid and where no explanation is furnished or where explanation furnished is not acceptable by Proper officer , the said amount can be demanded under section 73 or 74.

Difference between 2B and 3B

Problem



B



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