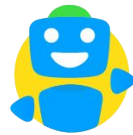




**GST with**



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GSTR-3B vs GSTR-2A  
ITC Comparison Report

# What is GSTR-3B vs GSTR-2A?

**GSTR-3B vs GSTR-2A** is an important exercise that businesses must not miss out. It helps businesses claim the full Input tax credit (ITC) and also reverse any excess ITC claimed. In turn, the reconciliation before filing GSTR-3B will help avoid any potential demand notices from the tax authorities.

When the supplier files GSTR – 1 in any particular month disclosing his sales, the corresponding details are captured in GSTR – 2A of the recipient.

While the filing of Form GSTR – 2 has been kept in abeyance, it is still important under the GST framework for the taxpayers to reconcile the ITC claimed in Form GSTR – 3B and Form GSTR – 2A.

GSTR – 3B is a summary return. Hence, the amount of ITC available as disclosed in Table 4(a) must match with tax details disclosed in Form GSTR – 2A.

# Need for GSTR-3B vs GSTR-2A

It is important to reconcile Form GSTR-3B and Form GSTR-2A on account of the following reasons:

- GST authorities have issued notices to a large number of taxpayers asking them to reconcile the ITC claimed in a self-declared summary return Form GSTR-3B with the auto-generated Form GSTR-2A. Such notices are issued in Form GST ASMT – 10. The taxpayer would be required to reply to such notices or pay the differential amount.
- Tax evaders claiming ITC on the basis of fake invoices have also been penalized in the past.
- Reconciliation ensures that credit is being claimed for the tax which has been actually paid to the supplier.
- Ensures that no invoices have been missed/recorded more than once, etc.

- In case the supplier has not recorded the outward supplies in Form GSTR-1, communication can be sent out to the supplier to ensure that the discrepancies are corrected.
- Errors committed while reporting details in [GSTR-1](#) by suppliers or GSTR-3B by recipients can be rectified.

# Reconciliation at the time of filing of Annual return

Even at the time of filing an Annual return in Form GSTR-9, reconciliation of ITC as per GSTR-3B and GSTR-2A is required to be done in Table 6 and Table 8 across months.

# Reasons for non-reconciliation of GSTR-3B vs 2A

The details disclosed in Form GSTR-2A and Form GSTR-3B may not reconcile on account of the following reasons:

- The credit of IGST claimed on the import of goods
- IGST Credit on the import of services
- The credit of GST paid on reverse charge mechanism, etc.
- Transitional credit claimed in TRAN-I and TRAN-II.
- ITC for goods and services received in FY 2017-18 but availed in FY 2018-19.

In the cases mentioned above, the figures will not reconcile as no corresponding Form GSTR-1 is filed by the supplier or the ITC is being claimed at a later date

# Advantages of GSTR-3B vs 2A report

[ClearTax GST](#) offers easy import and download of GST data for the preparation of GST returns.

- **Download GSTR-2A anytime across months** from the GST portal to start comparing with GSTR-3B data. Verify GST login once using OTP, and continue to easily update data in a click, anytime and anywhere.
- **Check the difference for every field** such as B2B other than reverse charge to compare ITC between GSTR-2A and GSTR-3B.
- ITC comparison at **PAN and GSTIN level** is available.
- Know the **differences instantly at a monthly level or at a quarterly level**, to take further action.

# Steps to download ClearTax GSTR-3B vs GSTR-2A Report



'Login' to [ClearTax GST](#) → Select '**Business**' → Click on '**Reports**' → Select '**All Reports**'

The screenshot displays the ClearTax GST dashboard. At the top, there is a navigation bar with 'HOME', 'EXPLORE FEATURES', and 'WHAT'S NEW'. Below this, the main heading is 'All Businesses' with a '+ Add Another Business' button and a 'Switch to Filing Dashboard' button. The dashboard shows 'Total Businesses: 1' and 'Total GSTINs: 1'. A list of businesses is shown, with the first one being 'AROMAT'. Below the business name, there are buttons for 'File GSTR9', 'Returns', 'Invoices', and 'Reports'. The 'Reports' button is highlighted with a red box and a purple arrow pointing to it. A dropdown menu is open under 'Reports', showing several report options: 'Health-Check Report', 'GSTR-3B vs GSTR-1 Tax Comparison', 'Purchase vs GSTR-2A Reconciliation', 'Multi month GSTR-2A Report', and 'All Reports'. The 'All Reports' option is highlighted with a red box and a purple arrow pointing to it.

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HOME EXPLORE FEATURES WHAT'S NEW

All Businesses + Add Another Business Switch to Filing Dashboard

Total Businesses: 1  
Total GSTINs: 1

1. AROMAT

Kerala(GSTIN: ) File GSTR9 Returns Invoices Reports

Get Filing Status Filing Status: GSTR-1 JUN JUL AUG GSTR-3B JUN JUL AUG

+ ADD ANOTHER BRANCH/ GSTIN/ STATE

Health-Check Report New  
Know if your business is GST compliant

GSTR-3B vs GSTR-1 Tax Comparison  
Tax difference between GSTR-3B & GSTR-1

Purchase vs GSTR-2A Reconciliation  
Multi-months advance reconciliation

Multi month GSTR-2A Report  
Download supplier data from GSTN

All Reports  
Insights on GST compliance

Select **'GSTR-3B vs GSTR-2A ITC Comparison Report'** & Click on **'View'**

**Reports - aaa**

**Health Check Report** New

Check overall health of your business in one click View

**Compliance**

Compliance reports gives you an overview and insight on overall GST compliance health for your business and associated GSTINs.

GSTR-3B vs GSTR-1 Tax Comparison Report View

**GSTR-3B vs GSTR-2A ITC Comparison Report** View

Multi month GSTR-2A Report View

Monthly Tax and ITC summary Report View

Supplier Compliance Report View

GST Filing Status Report View


GSTR-1 Filed Report View

Multi-month GSTR-3B Filed Report View

Select the **'Return period'** and click on **'Refresh data from GSTN'** to pull data from GSTN. The yearly data from the GSTN will be fetched after verification via **OTP-based login credentials**. Scroll down to view the **ClearTax GSTR-3B v/s GSTR-2A ITC Comparison Report**.

GSTIN Level

SHA


Refresh data from GSTN
Download Report in Excel

Description	Total	Apr 19	May 19
- (A) ITC as per GSTR-3B [4A(3)+4A(5)+4D(1)+4D(2)-4B(1)-4B(2)]	18,59,31,791.96	2,41,24,115.91	2,24,24,505.27
Inward supplies liable to reverse charge - Table 4A(3)	10,42,104.00	81,962.00	1,57,136.00
All other ITC - Table 4A(5)	18,35,65,710.22	2,37,94,871.89	2,18,83,153.75
Ineligible ITC as per section 17(5) - Table 4D(1)	13,23,977.74	2,47,282.02	3,84,215.52
Ineligible Others - Table 4D(2)	0.00	0.00	0.00
ITC Reversed As per rules 42 & 43 of CGST Rules - Table 4B(1)	0.00	0.00	0.00
ITC Reversed Others - Table 4B(2)	0.00	0.00	0.00
- (B) ITC as per GSTR-2A [(a)-(b)+(c)]	18,48,67,902.32	2,48,73,830.80	2,23,57,251.83
(a) ITC as per GSTR2A (Current Return Period)	18,48,74,850.98	2,48,73,830.68	2,23,67,800.07
(b) ITC related to previous month(s)	0.00	0.00	0.00
+ (c) ITC in other return period for current month [(i)-(ii)]	(6,948.66)	0.12	(10,548.24)
(C) Difference = (A) minus (B)	10,63,889.64	(7,49,714.89)	67,253.44
(D) % difference w.r.t (C/A)	0.57%	(3.00)%	0.00%


You can also download the **PAN level summary** by clicking on the **‘Download PAN Summary’** button. Click on **‘Explain this’** to understand the logic behind the **ClearTax GSTR-3B v/s GSTR-2A ITC Comparison Report**.


ClearTax GSTR-3B vs GSTR-2A ITC comparison report 2019 - 2020 Back

This report is based on ITC calculation as per ClearTax Logic.

**Info** In case you have downloaded data through non OTP option, click 'Prepare Report'. [Prepare Report](#)

Fid

Business Level [Explain this](#) 

Calculated by aggregating Tax information for all GSTINs associated with a business  [Download PAN Summary](#)

Description	Total	Apr 19	May 19
(A) ITC as per GSTR-3B [4A(3)+4A(5)+4D(1)+4D(2)-4B(1)-4B(2)]	0.00	0.00	0.00
(B) ITC as per 2A during the month [Part A, Part B]	37,465.48	2,409.24	2,397.80
(C) Difference = (A) minus (B)	(37,465.48)	(2,409.24)	(2,397.80)
(D) % difference w.r.t (C/A)	0%	0.00%	0.00%

# ClearTax GSTR-3B vs GSTR-2A ITC comparison report

2019 - 2020 ▾

Back

This report is based on ITC calculation as per ClearTax Logic.

**Info** In case you have

## GSTR-3B vs GSTR-2A ClearTax calculation logic

Please note the following:

1. ClearTax summarizes the GSTR-2A report for the month in which the document is created & not in the month in which it is filed.
2. ISD and TDS documents are not considered in the GSTR-2A summary calculation.
3. Amendment less Original document value are used for the GSTR-2A summary calculation (Invoice value - Credit Note + Debit Note)

The following documents are to be considered for the computation of GSTR-2A summary:

[Prepare Report](#)

[Download PAN Summary](#)

**Business Level** Explain this  
Calculated by aggregating

Description
(A) ITC as per GSTR-3B [4A(3)]
(B) ITC as per 2A during the
(C) Difference = (A) minus (B)
(D) % difference w.r.t (C/A)

	Apr 19	May 19
ITC	0.00	0.00
ITC as per 2A	2,409.24	2,397.80
Difference	(2,409.24)	(2,397.80)
% difference	0.00%	0.00%



powered by elev

You can also download the report in excel format by clicking on ‘**Download report in excel**’ to use and share the report in excel form.

	A	B	C	D	E	F
1						
2	<b>GSTR- 3B vs 2A</b>					
3	OVERALL SUMMARY					
4			IGST	CGST	SGST	CESS
5	(A) ITC as per GSTR-3B [4A(3)+4A(5)+4D(1)+4D(2)-4B(1)-4B(2)]		8,80,85,771.50	4,89,23,010.03	4,89,23,010.43	0.00
6	(B) ITC as per GSTR-2A		8,73,13,140.48	4,77,71,154.92	4,77,71,154.92	20,12,452.00
7	(C) Difference = (A) minus (B)		7,72,631.02	11,51,855.11	11,51,855.51	-20,12,452.00
8	(D) % Difference w.r.t (C/A)		0.88%	2.35%	2.35%	0.00%
9	MONTH LEVEL SUMMARY					
10	Return Periods					
11	Apr 2019					
12			IGST	CGST	SGST	CESS
13	(A) ITC as per GSTR-3B [4A(3)+4A(5)+4D(1)+4D(2)-4B(1)-4B(2)]		1,01,26,331.67	69,98,892.48	69,98,891.76	0.00
14	Inward supplies liable to reverse charge - Table 4A(3)		4,548.00	38,707.00	38,707.00	0.00
15	All other ITC - Table 4A(5)		1,01,21,783.67	68,36,544.11	68,36,544.11	0.00
16	Ineligible ITC as per section 17(5) - Table 4D(1)		0.00	1,23,641.37	1,23,640.65	0.00
17	Ineligible Others - Table 4D(2)		0.00	0.00	0.00	0.00
18	ITC Reversed As per rules 42 & 43 of CGST Rules - Table 4B(1)		0.00	0.00	0.00	0.00

# Thank You!

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For any queries, contact us:

Write to: [gstsupport@cleartax.in](mailto:gstsupport@cleartax.in) or Call us on: **080-67458707**

We are happy to assist!