

TAX INFO

Dated 07.08.2020

Latest update on GST Law: Information regarding **Downloading of Table 8A of GSTR-9** based on the availability of tab on the portal w.e.f dated 06.08.2020

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication

Table 8 of GSTR-9 is the Reconciliation table showing data auto populated from GSTR-2A and is showing in Table 8A. But, Last Year while Auditing for the Financial Year 2017-18, most of the taxpayers were facing problem as data auto-populated in Table-8A was not matching with the data available in GSTR-2A. The taxpayers cannot reconcile the data as to which entries are reflecting in Table 8A. So to overcome this, Department decided to make available the Invoice wise details of Table 8A.

In a recent update, **tab for downloading of Invoice wise details of Table 8A of GSTR-9 is made available** on GST Portal. This facility is activated on the portal w.e.f 06.08.2020.

When you Login your account and select the Financial Year, then you will see the option for downloading the Table 8A data. The data is downloaded in the Excel Format. The data is divided in Four tabs:

1. **B2B**: Taxable inward supplies received from a registered person.
2. **B2BA**: Amendments to previously uploaded invoices by supplier
3. **CDNR**: Debit/Credit notes(Original)
4. **CDNRA**: Amendments to previously uploaded Credit/Debit notes by the supplier

The first tab is the basic “Instruction” tab which clearly states that “**GSTR-1 Filing cut-off date considered for ITC is 31.10.2019**” which means that invoices for only those suppliers are made available who have uploaded their return till 31.10.2019. The invoices pertaining to the suppliers who have filed their return after 31.10.2019 are not available.

The available data also displays the **date on which the counter party has filed the return** along with the detail whether such **ITC is available or not** for its legally claim by the recipient.

Other important point to note is that the data which is available, is upto 30.10.2019. Those invoices whose invoice date is after 31.03.2019 is also included in the downloaded data. But the data which is auto-populated in Table 8A of GSTR-9 includes invoices only upto 31.03.2019. So why the Department has included such invoices whose invoice date is after 31.03.2019. Clarification is required to avoid the confusion.

The downloaded data also discloses the “**Reasons for non-accounting**” i.e. the invoices which are reflected in GSTR-2A but are not included while calculating ITC for Table 8A of GSTR-9. The reasons are:

1. **Reverse Charge Document**: When the supplier has filed the document in GSTR-1 indicated the supply as reverse charge.
2. **POS lies in supplier’s State**: When the supplier’s State code and POS lies in the same State, but recipient’s State is different.
3. **GSTIN is amended**: When the supplier has amended the GSTIN, Credit shall be available to amended GSTIN only.

4. **Taxpayer opted for composition scheme:** When the document date is during the period when supplier was under the composition scheme.
5. **Invoice date is after supplier's cancellation date:** When the document date is after the effective date of cancellation of supplier.

Conclusion:

The availability of invoice wise details of Table 8A is much awaited and a very appreciative one as there was a lot of confusion while filing GSTR 9 for the Financial Year 2017-18. So after availability of facility of downloading the invoice wise details, the reconciliation of ITC would be much easier.

Suresh Aggarwal, Advocate, Tax Consultant

Address: House No. 54, Pocket A-3, Sector-5, Rohini- 110085

Phone: 91-9810032846; 011 - 45131427

Email: sureshagg@gmail.com

Website: <http://www.sureshtaxation.com>